

National Emergency Management Agency

Entity resources and planned performance

National Emergency Management Agency

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National Emergency Management Agency

Section 1: Entity overview and resources

1.1 Strategic direction statement

The National Emergency Management Agency (NEMA) was established on 1 September 2022 to drive a more coordinated approach to preparing for and responding to disasters, across all hazards. NEMA is the Australian Government entity overseeing emergency management which represents an expansion of scope beyond the original remit of both the former National Recovery and Resilience Agency and Emergency Management Australia, as well as an ambitious and broad new mandate.

To deliver on its vision to strengthen outcomes across the disaster management continuum, NEMA will partner with all levels of government, industry and communities. This approach is underpinned by NEMA's network of regional Recovery Support Officers, who live and work in communities across Australia.

NEMA's priorities include continuing to deliver strong national leadership over the High Risk Weather Season, streamlining and delivering large-scale recovery initiatives and an increased focus on disaster risk reduction.

New initiatives established in the October 2022–23 Budget include:

- **Establish the Disaster Ready Fund (DRF):** The DRF will deliver up to \$200 million of Commonwealth funding annually over five years from 2023–24 to establish a comprehensive set of disaster resilience and mitigation projects across Australia. This commitment will be matched by the states and territories, where possible.
- **Drive downward pressure on insurance premiums:** The Government will invest \$22.6 million over four years from 2022–23 to better target mitigation investment to help improve insurance affordability and availability over time. NEMA will partner with the insurance sector to enhance data sharing arrangements and encourage the sector to recognise risk mitigation with reduced premiums.
- **Boost volunteer capability and capacity:** The Government has committed \$38.3 million over four years from 2022–23 for Disaster Relief Australia to upscale and upskill their organisational capacity and operations. The boost to volunteer capacity will help communities better prepare for, respond to and recover from disasters and will supplement state and territory resources. Increased volunteer capabilities will provide an alternative to reliance on the ADF.
- **Increase investment in resilience:** \$30.4 million for resilience initiatives such as cyclone shelters, telecommunication infrastructure upgrades and evacuation centre upgrades that were committed ahead of the 2022 Federal Election, supported by \$1 million in 2022–23 to implement these commitments.

These targeted initiatives complement NEMA's ongoing emergency management and national operational building capabilities. This includes supporting disaster-impacted communities, through initiatives such as:

- The Northern Rivers Resilience Initiative, which is being managed in partnership with the Commonwealth Scientific and Industrial Research Organisation (CSIRO). The initiative will inform the identification of options and opportunities for mitigating risks in the NSW Northern Rivers region, which was severely impacted by the 2022 February-March floods.
- Accessing the \$150 million recovery and post-disaster resilience component of the Emergency Response Fund to support activities in affected communities in 2021–22 and 2022–23.
- Working jointly with state governments to develop and implement substantial assistance packages under the Disaster Recovery Funding Arrangements (DRFA).

NEMA will also continue to lead on national operational capability building initiatives including:

- An enduring national emergency management stockpile, to supplement states and territories when resources are exhausted.
- Formalising the role and operations of the National Resource Sharing Centre, managed by AFAC, to support ongoing national coordination of state and territory fire and emergency service capabilities.
- Delivery of national exercises and finalisation of the National Crisis Exercising Capability (NCEC) Strategy.

NEMA will continue to advocate for transformative change across the Australian Government's disaster risk management continuum by providing guidance and supporting best practice activities, aiming to embed strengthened risk reduction and preparedness into governance arrangements, policies, programs and practices.

1.2 Entity resource statement

Table 1.1 shows the total funding 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 October *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.

Table 1.1: NEMA resource statement – Budget estimates for 2022–23 as at October Budget 2022

	2021–22 <i>Estimated actual</i> \$'000	2022–23 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available	26,716	33,154
Departmental appropriation (b)	57,211	95,878
s74 external revenue (c)	1,164	–
Departmental capital budget (e)	3,416	1,258
Annual appropriations – other services – non–operating (f)		
Equity injection	–	4,684
Total departmental annual appropriations	88,507	134,974
Total departmental resourcing	88,507	134,974
Administered		
Annual appropriations - ordinary annual services (a)	1,148,950	320,337
Prior year appropriations available	–	99
Annual appropriations - other services		
New administered expenses	294,786	–
Prior year appropriations available	–	44,409
Administered assets and liabilities (f)	5,863	–
Annual appropriations - Coronavirus Response - ordinary annual services (b)	1,580,000	–
Prior year appropriations available	–	1,386,010
Total administered annual appropriations	3,029,599	1,750,855
Total administered special appropriations	14,749,437	1,365,684
Total administered resourcing	17,779,036	3,116,539
Total resourcing for entity NEMA (g)	17,867,543	3,251,513
	2021–22	2022–23
Average staffing level (number) (h)	206	334

Table 1.1: NEMA resource statement – Budget estimates for 2022–23 as at October Budget 2022 (continued)**Third-party payments from and on behalf of other entities**

	2021–22 <i>Estimated actual</i> \$'000	2022–23 Estimate \$'000
Payments made by other entities on behalf of NEMA	17,043,416	2,540,502
Payments made to other entities for the provision of services (disclosed above)	9,822	11,959

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

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

- a) Appropriation Bill (No. 1) 2022–23, Supply Bill (No.3) 2022–23 and Supply Act (No.1) 2022–23.
- b) Excludes \$620m withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- c) Excludes departmental capital budget (DCB).
- d) Estimated external revenue receipts under section 74 of the PGPA Act.
- e) 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'.
- f) Appropriation Bill (No. 2) 2022–23.
- g) 2021–22 estimated actuals relate to the resourcing available to the former National Recovery and Resilience Agency. The 2022–23 estimates relating to NEMA include initial funds transferred from Department of Home Affairs under section 75 of the PGPA Act.
- h) The ASL for 2021–22 relates to the former National Recovery and Resilience Agency. The ASL for 2022– 23 reflects a pro-rata allocation of EMA resources transferred from the Department of Home Affairs on 1 September 2022.

1.3 Budget measures

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

Table 1.2: Entity October 2022–23 Budget measures

Part 1: Measures announced since the March 2022–23 Budget

Program	2021–22 \$'000	2022–23 \$'000	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000
Receipt measures					
Pandemic Support Payment extensions (a)	1.5				
Administered receipt	–	429,262	–	–	–
Departmental receipt	–	–	–	–	–
Total	–	429,262	–	–	–
Total receipt measures					
Administered	–	429,262	–	–	–
Departmental	–	–	–	–	–
Total	–	429,262	–	–	–
Payment measures					
An Ambitious and Enduring APS Reform Plan (c)					
Administered payment	–	–	–	–	–
Departmental payment	1.1	(23)	(40)	(46)	–
Total	–	(23)	(40)	(46)	–
Disaster Ready Fund (d)					
Administered payment	1.2	29,400	200,000	200,000	200,000
Departmental payment	1.1	966	–	–	–
Total	–	30,366	200,000	200,000	200,000
Disaster Relief Australia					
Administered payment	1.6	3,680	8,418	10,788	15,211
Departmental payment	1.1	171	16	17	39
Total	–	3,851	8,434	10,805	15,249
Disaster Support					
Administered payment	–	–	–	–	–
Departmental payment	1.1	800	700	–	–
Total	–	800	700	–	–
Pandemic Support Payment extensions (b)					
Administered payment	1.5	858,524	–	–	–
Department payment	–	–	–	–	–
Total	–	858,524	–	–	–

Part 1: Measures announced since the March 2022–23 Budget (continued)

	Program	2021–22 \$'000	2022–23 \$'000	2023–24 \$'000	2024–25 \$'000	2025–26 \$'000
Plan for Disaster Readiness – rising insurance premiums						
Administered payment		–	–	–	–	–
Departmental payment	1.1	–	5,254	9,360	5,279	2,665
Total		–	5,254	9,360	5,279	2,665
Savings from External Labour, and Savings from Advertising, Travel and Legal Expenses (c)						
Administered payment		–	–	–	–	–
Departmental payment	1.1	–	(1,403)	–	–	–
Total		–	(1,403)	–	–	–
Total payment measures						
Administered		–	891,604	208,418	210,788	215,211
Departmental		–	5,765	10,036	5,250	2,704
Total		–	897,369	218,454	216,038	217,915

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.

- These measures can also be found in the payment measures summary table.
- These measures can also be found in the receipt measures summary table.
- These measures relate to Whole of the Australian Government initiatives.
- The funding from 2023–24 is provisioned in the contingency reserve managed by the Department of Finance.

Section 2: Outcomes and planned performance

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

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

Note:

Performance reporting requirements in the PB Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in 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 the NEMA can be found at:
<https://nema.gov.au/about-us/governance-and-reporting/reporting-and-publications>

The most recent annual performance statement can be found at:
<https://nema.gov.au/about-us/governance-and-reporting/reporting-and-publications>

Table 2.1: Changes to the outcome and program structures since the last portfolio budget statement

Program changes

Program No.	Program title	Description of change
1.6	Emergency Management-Admin	Transfer of program from Home Affairs to NEMA, for continued reporting on Emergency Management.

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.

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

	2021–22 Estimated actual \$'000	2022–23 Budget \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000
Program 1.1: NEMA - Departmental - Outcome 1					
Departmental expenses					
Departmental appropriations	57,414	95,525	73,398	66,682	61,849
External revenue (a)	1,164	–	–	–	–
Expenses not requiring appropriation in the Budget year (b)	799	1,407	1,184	1,016	562
Departmental total	59,377	96,932	74,582	67,698	62,411
Total expenses for program 1.1	59,377	96,932	74,582	67,698	62,411
Program 1.2: Australian Government Disaster & Emergency Financial Support					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1, 3)	204,432	193,717	100,000	–	–
Other services (Appropriation Bill No.2)	124,544	–	–	–	–
Special appropriations					
<i>Social Security (Administration) Act 1999</i>	1,902,216	1,365,684	–	–	–
<i>Treasury Laws Amendment (North Queensland Flood Recovery) Act 2019</i>	–	–	–	–	–
Expenses not requiring appropriation in the Budget year (b)	933	–	–	–	–
Administered total	2,232,124	1,559,401	100,000	–	–
Total expenses for program 1.2	2,232,124	1,559,401	100,000	–	–
Program 1.3: Australian Government Resilience, Preparedness and Disaster Risk Reduction Support					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1, 3)	2,151	55,287	50,041	25,046	2,493
Other services (Appropriation Bill No.2)	51,058	–	–	–	–
Administered total	53,209	55,287	50,041	25,046	2,493
Total expenses for program 1.3	53,209	55,287	50,041	25,046	2,493

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2021–22 Estimated actual \$'000	2022–23 Budget \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000
Program 1.4: Rural Financial Counselling					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1, 3)	4,368	22,835	18,460	18,866	19,225
Other services (Appropriation Bill No. 2)	30,353	–	–	–	–
Administered total	34,721	22,835	18,460	18,866	19,225
Total expenses for program 1.4	34,721	22,835	18,460	18,866	19,225
Program 1.5: COVID-19 Support					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1, 3)	1,141,711	858,524	–	–	–
Other services (Appropriation Bill No. 2)	78,589	–	–	–	–
Ordinary annual services (COVID-19 Assistance Act No. 1)	656,452	–	–	–	–
Special appropriations					
COVID-19 Disaster Payment (Funding Arrangements) Act 2021	12,847,222	–	–	–	–
Expenses not requiring appropriation in the Budget year (b)	(55)	–	–	–	–
Administered total	14,723,919	858,524	–	–	–
Total expenses for program 1.5	14,723,919	858,524	–	–	–
Program 1.6: Emergency Management					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1, 3)	–	52,766	42,104	45,145	50,114
Administered total	–	52,766	42,104	45,145	50,114
Total expenses for program 1.6	–	52,766	42,104	45,145	50,114

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2021–22 Estimated actual \$'000	2022–23 Budget \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	1,352,662	1,183,129	210,605	89,057	71,832
Other services (Appropriation Bill No. 2)	284,544	–	–	–	–
Ordinary annual services (COVID-19 Assistance Act No. 1)	656,452	–	–	–	–
Special appropriations	14,749,437	1,365,684	–	–	–
Expenses not requiring appropriation in the Budget year (b)	878	–	–	–	–
Administered total	17,043,973	2,548,813	210,605	89,057	71,832
Departmental expenses					
Departmental appropriation	57,414	95,525	73,398	66,682	61,849
s74 external revenue (a)	1,164	–	–	–	–
Expenses not requiring appropriation in the Budget year (b)	799	1,407	1,184	1,016	562
Departmental total	59,377	96,932	74,582	67,698	62,411
Total expenses for Outcome 1	17,103,350	2,645,745	285,187	156,755	134,243

	2021–22 Estimated actual \$'000	2022–23 Budget \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000
Movement of administered funds between years (c)					
Outcome 1:					
Program 1.2: Australian Government Disaster & Emergency Financial Support	(498)	498	–	–	–
Program 1.3: Australian Government Resilience, Preparedness and Disaster Risk Reduction Support	(3,770)	3,770	–	–	–
Total movement of administered funds	(4,268)	4,268	–	–	–

	2021–22	2022–23
Average staffing level (number)	206	334

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 expenses, amortisation expenses and audit fees.
- c) Figures displayed as a negative (–) represent a decrease in funds and a positive (+) represent an increase in funds.

Table 2.1.2: Performance measure for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It also provides the related key activities as expressed in the current corporate plan where further detail is provided about the delivery of the activities related to the program, the context in which these activities are delivered and how the performance of these activities will be measured. Where relevant, details of October 2022–23 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)	As a new entity established on 1 September 2022, consistent with 16E(7) of the PGPA Rule NEMA will develop and publish a corporate plan as soon as practicable. This will include the key activities undertaken by NEMA to achieve its purposes.	
Year	Performance measures	Actual performance results
Prior year 2021–22	Effective collaboration and engagement with Commonwealth, state and territory and industry partners, enhances Australia’s ability to prepare for and respond to disasters	Achieved
	Recovery Connect simplifies and streamlines access to Australian Government information and services associated with disasters	Achieved
	The Agency provides high quality, timely advice to relevant government agencies which assists in responding to conditions on the ground.	On track
	Delivery of measures underpinning the Strategy for long-term recovery in those areas impacted by 2019 North Queensland monsoon event.	On track
	Demonstrated progress against key initiatives identified in the National Disaster Risk Reduction Framework (NDRRF).	On track
	Recipients of Australian Government disaster recovery, resilience and risk reduction assistance indicate that it has assisted their recovery and they are better prepared for future disasters	Partially achieved

Program 1.1: NEMA (continued)		
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	Actual performance results
	The Agency's engagement with individuals, businesses and communities raises awareness of available disaster assistance, including on strategies to be better prepared for future disasters.	Partially achieved
	Regional Resilience Hub pilots work across all levels of government to test new and innovative ways to assist individuals, businesses and communities to more effectively prepare for and recover from disasters	Not achieved
Year	Performance measures	Planned performance results
Budget year 2022–23	Demonstrated progress against key initiatives identified in the National Disaster Risk Reduction Framework (NDRRF).	
Forward estimates 2023–26	As per 2022–23.	
Material changes to Program 1.1 resulting from October 2022–23 Budget measures: Nil		

a) NEMA may revise its performance measures when developing its 2022–23 corporate plan.

Table 2.1.2: Performance measure for Outcome 1 (continued)

Program 1.2: Australian Government Disaster & Emergency Financial Support		
NEMA administers the Disaster Recovery Funding Arrangements to provide timely and targeted payments and support to individuals and families affected by major disasters throughout Australia. This program also includes, but is not limited to, the Australian Government Disaster Recovery Payment and the Disaster Recovery Allowance.		
Key activities (a)	As a new entity established on 1 September 2022, consistent with 16E(7) of the PGPA Rule NEMA will develop and publish a corporate plan as soon as practicable. This will include the key activities undertaken by NEMA to achieve its purposes.	
Year	Performance measures	Actual performance results
Prior year 2021–22	Advice regarding domestic disaster assistance is provided to Government within the required timeframes. Grants are delivered within agreed timeframes for communities that were disaster-declared as a result of the 2019–20 Black Summer Bushfires.	Partially achieved On track
Year	Performance measures	Planned performance results
Budget year 2022–23	Advice regarding domestic disaster assistance is provided to Government within the required timeframes.	
Forward estimates 2023–26	As per 2022–23.	
Material changes to Program 1.2 resulting from October 2022–23 Budget measures: Nil		

a) NEMA may revise its performance measures when developing its 2022–23 corporate plan.

Table 2.1.2: Performance measure for Outcome 1 (continued)

Program 1.3: Australian Government Resilience, Preparedness and Disaster Risk Reduction Support		
NEMA designs, oversees and administers funding programs related to emergency and disaster preparedness, response, relief, recovery, reconstruction, risk reduction and resilience, and leads national implementation of the Commonwealth’s international and national disaster risk reduction obligations.		
Key activities (a)	As a new entity established on 1 September 2022, consistent with 16E(7) of the PGPA Rule NEMA will develop and publish a corporate plan as soon as practicable. This will include the key activities undertaken by NEMA to achieve its purposes.	
Year	Performance measures	Actual performance results
Prior year 2021–22	The Preparing Australian Communities Program is implemented, with advice from the Australian Climate Service (ACS), to improve the long-term resilience of Australian communities at risk of future disasters.	Achieved
Year	Performance measures	Planned performance results
Budget year 2022–23	Effective disaster risk-reduction investment supports communities, businesses and individuals to be better prepared for, and more resilient to, disaster events.	
Forward estimates 2023–26	As per 2022–23.	
Material changes to Program 1.3 resulting from October 2022–23 Budget measures: Nil		

a) NEMA may revise its performance measures when developing its 2022–23 corporate plan.

Table 2.1.2: Performance measure for Outcome 1 (continued)

Program 1.4: Rural Financial Counselling		
The Rural Financial Counselling Service is an initiative administered by NEMA that provides free and independent financial counselling to eligible farmers, fishers, foresters and small related enterprises who are experiencing, or at risk of, financial hardship.		
Key activities (a)	As a new entity established on 1 September 2022, consistent with 16E(7) of the PGPA Rule NEMA will develop and publish a corporate plan as soon as practicable. This will include the key activities undertaken by NEMA to achieve its purposes.	
Year	Performance measures	Actual performance results
Prior year 2021–22	Case managed counselling activities assisted in delivering specific outcomes for clients leaving the service.	Partially achieved
Year	Performance measures	Planned performance results
Budget year 2022–23	Case managed counselling activities assisted in delivering specific outcomes for clients leaving the service.	
Forward estimates 2023–26	As per 2022–23.	
Material changes to Program 1.4 resulting from October 2022–23 Budget measures: Nil		

a) NEMA may revise its performance measures when developing its 2022–23 corporate plan.

Table 2.1.2: Performance measure for Outcome 1 (continued)

Program 1.5: COVID-19 Support		
NEMA has policy responsibility for, and in conjunction with the Agency’s delivery partner Services Australia, administers funding programs to provide timely and targeted payments and support to eligible individuals affected by the COVID-19 pandemic.		
Key activities (a)	As a new entity established on 1 September 2022, consistent with 16E(7) of the PGPA Rule NEMA will develop and publish a corporate plan as soon as practicable. This will include the key activities undertaken by NEMA to achieve its purposes.	
Year	Performance measures	Actual performance results
Prior year 2021–22	Advice regarding domestic disaster assistance is provided to Government within required timeframes.	Partially achieved
Year	Performance measures	Planned performance results
Budget year 2022–23	Advice regarding domestic disaster assistance is provided to Government within required timeframes.	
Forward estimates 2023–26	As per 2022–23.	
Material changes to Program 1.5 resulting from October 2022–23 Budget measures: Nil		

a) NEMA may revise its performance measures when developing its 2022–23 corporate plan.

Table 2.1.2: Performance measure for Outcome 1 (continued)

Program 1.6: Emergency Management		
NEMA contributes to building a safe and secure Australia by coordinating the national response to disasters.		
Key activities (a)	As a new entity established on 1 September 2022, consistent with 16E(7) of the PGPA Rule NEMA will develop and publish a corporate plan as soon as practicable. This will include the key activities undertaken by NEMA to achieve its purposes.	
Year	Performance measures	Actual performance results
Prior year 2021–22	Effective all-hazards coordination and response activities enhance Australia's ability to respond to crises and critical disruptions and reduces the impact on Australia and the community.	Enhanced national coordination of emergency management response efforts through the management of cross-jurisdictional fora
Year	Performance measures	Planned performance results
Budget year 2022–23	Effective all-hazards coordination and response activities enhance Australia's ability to respond to crises and critical disruptions and reduces the impact on Australia and the community.	
Forward estimates 2023–26	As per 2022–23.	
Material changes to Program 1.6 resulting from October 2022–23 Budget measures: Nil		

a) NEMA may revise its performance measures when developing its 2022–23 corporate plan.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2022–23 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 2022–23. 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 2022–23.

3.1.2 Explanatory notes and analysis of budgeted financial statements

Departmental

In the October 2022–23 Budget, NEMA is budgeting for a break-even operating result from 2022–23, adjusted for depreciation and amortisation expenses and right-of-use asset transactions (in accordance with Accounting Standard AASB 116 Leases). From 1 September 2022 the budget includes the annual budget for the former National Recovery and Resilience Agency and the pro-rata EMA budget transferred from the Department of Home Affairs.

Administered

The higher levels of administered expenses for 2021–22 are primarily due to programs and measures to support the government's response to the COVID-19 pandemic. The expenses for Program 1.5 are not expected to continue beyond 2022–23.

Administered expenses have also seen a significant increase in 2021–22 due to Australian Government Disaster Recovery Payments and Disaster Recovery Allowance payments made in the 2021–22 year, as a result of the NSW and Qld flood disaster events in February and March 2022. As at the October 2022–23 Budget, \$1.4 billion expenditure is currently estimated in 2022–23 for these payments.

The balance of other administered expenses for 2022–23 and forward years have increased due to appropriations for the new measures identified in Table 1.2 and the transfer of the EMA administered programs.

3.2 Budgeted financial statements tables

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

	2021–22 Estimated actual \$'000	2022–23 Budget \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000
EXPENSES					
Employee benefits	25,277	33,643	26,860	26,292	26,479
Suppliers	31,401	60,659	45,339	39,294	33,972
Depreciation and amortisation (a)	2,684	2,455	2,220	1,961	1,808
Finance costs	15	44	31	18	18
Other expenses	–	131	132	133	134
Total expenses	59,377	96,932	74,582	67,698	62,411
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Other	328	54	54	54	54
Total own-source revenue	328	54	54	54	54
Total own-source income	328	54	54	54	54
Net (cost of)/contribution by services	(59,049)	(96,878)	(74,528)	(67,644)	(62,357)
Revenue from Government	57,211	95,878	73,797	67,205	61,949
Surplus/(deficit) attributable to the Australian Government	(1,838)	(1,000)	(731)	(439)	(408)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	–	–	–	–	–
Total other comprehensive income	–	–	–	–	–
Total comprehensive income/(loss)	(1,838)	(1,000)	(731)	(439)	(408)
Total comprehensive income/(loss) attributable to the Australian Government	(1,838)	(1,000)	(731)	(439)	(408)

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

Note: Impact of net cash appropriation arrangements

	2021–22 Estimated actual \$'000	2022–23 Budget \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000
Total comprehensive income/(loss) – as per statement of Comprehensive Income	(1,838)	(1,000)	(731)	(439)	(408)
Plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	745	1,353	1,130	962	508
Plus: depreciation/amortisation expenses for ROU assets (b)	1,939	1,102	1,090	999	1,300
Less: lease principal repayments (b)	(1,916)	(1,455)	(1,489)	(1,522)	(1,400)
Net Cash Operating Surplus/ (Deficit)	(1,070)	–	–	–	–

Prepared on Australian Accounting Standards basis.

- a) From 2010–11, the Government introduced net cash appropriation arrangements where Bill 1 revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate capital budget (the departmental capital budget, or DCB) provided through Bill 1 equity appropriations. For information regarding DCBs, please refer to Table 3.5: Departmental capital budget statement.
- b) Applies leases under AASB 16 Leases.

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

	2021–22 Estimated actual \$'000	2022–23 Budget \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	1,496	1,496	1,496	1,496	1,496
Trade and other receivables	33,726	33,726	28,726	28,726	28,726
Total financial assets	35,222	35,222	30,222	30,222	30,222
Non-financial assets					
Land and buildings	1,873	290	120	41	41
Property, plant and equipment	1,087	6,930	7,757	7,626	7,471
Intangibles	865	592	372	232	92
Other non-financial assets	63	63	63	63	63
Total non-financial assets	3,888	7,875	8,312	7,962	7,667
Total assets	39,110	43,097	38,534	38,184	37,889
LIABILITIES					
Payables					
Suppliers	7,677	7,735	7,735	7,735	7,735
Other payables	660	660	660	660	660
Total payables	8,337	8,395	8,395	8,395	8,395
Interest bearing liabilities					
Leases	1,793	838	749	627	527
Total interest bearing liabilities	1,793	838	749	627	527
Provisions					
Employee provisions	5,798	5,740	5,740	5,740	5,740
Total provisions	5,798	5,740	5,740	5,740	5,740
Total liabilities	15,928	14,973	14,884	14,762	14,662
Net assets	23,182	28,124	23,650	23,422	23,227
EQUITY (a)					
Parent entity interest					
Contributed equity	7,244	13,186	9,443	9,654	9,867
Reserves	462	462	462	462	462
Retained surplus (accumulated deficit)	15,476	14,476	13,745	13,306	12,898
Total parent entity interest	23,182	28,124	23,650	23,422	23,227
Total equity	23,182	28,124	23,650	23,422	23,227

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 2022–23)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2022				
Balance carried forward from previous period	15,476	462	7,244	23,182
Adjusted opening balance	15,476	462	7,244	23,182
Comprehensive income				
Other comprehensive income				
Surplus/(deficit) for the period	(1,000)	–	–	(1,000)
Total comprehensive income	(1,000)	–	–	(1,000)
of which:				
Attributable to the Australian Government	(1,000)	–	–	(1,000)
Transactions with owners				
<i>Distributions to owners</i>				
<i>Contributions by owners</i>				
Equity Injection–Appropriation.	–	–	4,684	4,684
Departmental Capital Budget (DCB)	–	–	1,258	1,258
Sub-total transactions with owners	–	–	5,942	5,942
Estimated closing balance as at 30 June 2023	14,476	462	13,186	28,124
Closing balance attributable to the Australian Government	14,476	462	13,186	28,124

Prepared on Australian Accounting Standards basis.

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

	2021–22 Estimated actual \$'000	2022–23 Budget \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	52,115	95,878	73,797	67,205	61,949
Other	–	–	–	–	–
Total cash received	52,115	95,878	73,797	67,205	61,949
Cash used					
Employees	21,249	33,701	26,860	26,292	26,479
Suppliers	30,952	60,547	45,285	39,240	33,918
Interest payments on lease liability	15	44	31	18	18
Other	–	131	132	133	134
Total cash used	52,216	94,423	72,308	65,683	60,549
Net cash from/(used by) operating activities	(101)	1,455	1,489	1,522	1,400
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	505	5,942	1,257	211	213
Total cash used	505	5,942	1,257	211	213
Net cash from/(used by) investing activities	(505)	(5,942)	(1,257)	(211)	(213)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	3,864	5,942	1,257	211	213
Total cash received	3,864	5,942	1,257	211	213
Cash used					
Principal payments on lease liability	1,916	1,455	1,489	1,522	1,400
Total cash used	1,916	1,455	1,489	1,522	1,400
Net cash from/(used by) financing activities	1,948	4,487	(232)	(1,311)	(1,187)
Net increase/(decrease) in cash held	1,342	–	–	–	–
Cash and cash equivalents at the beginning of the reporting period	154	1,496	1,496	1,496	1,496
Cash and cash equivalents at the end of the reporting period	1,496	1,496	1,496	1,496	1,496

Prepared on Australian Accounting Standards basis.

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

	2021–22 Estimated actual \$'000	2022–23 Budget \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	3,416	1,258	210	211	213
Equity injections – Bill 2	–	4,684	1,047	–	–
Total new capital appropriations	3,416	5,942	1,257	211	213
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	3,416	5,942	1,257	211	213
Total items	3,416	5,942	1,257	211	213
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	–	4,684	1,047	–	–
Funded by capital appropriation – DCB (b)	3,416	1,258	210	211	213
TOTAL	3,416	5,942	1,257	211	213
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	3,493	6,442	2,657	1,611	1,513
Less: ROU additions	(2,988)	(500)	(1,400)	(1,400)	(1,300)
Total cash used to acquire assets	505	5,942	1,257	211	213

Prepared on Australian Accounting Standards basis.

a) Includes both current Bill 2 and prior Act 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 2022–23)

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2022				
Gross book value	204	1,421	1,213	2,838
Gross book value – ROU assets	3,278	404	–	3,682
Accumulated depreciation/amortisation and impairment	(127)	(66)	(348)	(541)
Accumulated depreciation/amortisation and impairment – ROU assets	(1,482)	(672)	–	(2,154)
Opening net book balance	1,873	1,087	865	3,825
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase – appropriation equity (a)	–	4,684	–	4,684
By purchase – appropriation ordinary annual services (b)	–	1,258	–	1,258
By purchase – appropriation ordinary annual services – ROU assets	–	500	–	500
Total additions	–	6,442	–	6,442
Other movements				
Depreciation/amortisation expense	(547)	(533)	(273)	(1,353)
Depreciation/amortisation on ROU assets	(1,036)	(66)	–	(1,102)
Total other movements	(1,583)	(599)	(273)	(2,455)
As at 30 June 2023				
Gross book value	204	7,363	1,213	8,780
Gross book value – ROU assets	3,278	904	–	4,182
Accumulated depreciation/amortisation and impairment	(674)	(599)	(621)	(1,894)
Accumulated depreciation/amortisation and impairment – ROU assets	(2,518)	(738)	–	(3,256)
Closing net book balance	290	6,930	592	7,812

Prepared on Australian Accounting Standards basis.

- a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2022–23, including collection development acquisition budgets.
- b) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No.1) 2022–23 for depreciation/amortisation expenses, Departmental Capital Budget or other operational expenses.

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

	2021–22 Estimated actual \$'000	2022–23 Budget \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000
EXPENSES					
Suppliers	3,945	26,171	24,699	19,996	20,350
Personal benefits	16,828,169	2,224,408	–	–	–
Grants	210,762	298,234	185,906	69,061	51,482
Finance costs	219	–	–	–	–
Other expenses	878	–	–	–	–
Total expenses administered on behalf of Government	17,043,973	2,548,813	210,605	89,057	71,832
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Taxation revenue					
Non-taxation revenue					
Interest	1,416	1,207	493	342	226
Other revenue	550,708	429,262	–	–	–
Total non-taxation revenue	552,124	430,469	493	342	226
Total own-source revenue administered on behalf of Government	552,124	430,469	493	342	226
Total own-sourced income administered on behalf of Government	552,124	430,469	493	342	226
Net (cost of)/contribution by services	(16,491,849)	(2,118,344)	(210,112)	(88,715)	(71,606)
Total comprehensive income/(loss)	(16,491,849)	(2,118,344)	(210,112)	(88,715)	(71,606)

Prepared on Australian Accounting Standards basis.

- a) From 2010–11, the Government introduced net cash appropriation arrangements where Bill 1 revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate capital budget (the administered capital budget, or ACB) provided through Bill 1 equity appropriations.

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

	2021–22 Estimated actual \$'000	2022–23 Budget \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	187,695	187,695	187,695	187,695	187,695
Trade and other receivables	367,665	350,608	346,092	342,386	338,628
Total financial assets	555,360	538,303	533,787	530,081	526,323
Non-financial assets					
Total non-financial assets	–	–	–	–	–
Total assets administered on behalf of Government	555,360	538,303	533,787	530,081	526,323
LIABILITIES					
Payables					
Total payables	1,945	1,945	1,945	1,945	1,945
Interest bearing liabilities					
Total interest bearing liabilities	–	–	–	–	–
Provisions					
Total provisions	–	–	–	–	–
Total liabilities administered on behalf of Government	1,945	1,945	1,945	1,945	1,945
Net assets/(liabilities)	553,415	536,358	531,842	528,136	524,378

Prepared on Australian Accounting Standards basis.

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

	2021–22 Estimated actual \$'000	2022–23 Budget \$'000	2023–24 Forward estimate \$'000	2024–25 Forward estimate \$'000	2025–26 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Interest	390	593	294	213	149
Net GST received	10,342	–	–	–	–
Other	231,315	429,262	–	–	–
Total cash received	242,047	429,855	294	213	149
Cash used					
Grant	222,304	298,234	185,906	69,061	51,482
Personal benefits	16,835,018	2,224,408	–	–	–
Suppliers	2,000	26,171	24,699	19,996	20,350
Total cash used	17,059,322	2,548,813	210,605	89,057	71,832
Net cash from/(used by) operating activities	(16,817,275)	(2,118,958)	(210,311)	(88,844)	(71,683)
INVESTING ACTIVITIES					
Cash received					
Repayments of advances and loans	17,059	17,671	4,715	3,835	3,835
Total cash received	17,059	17,671	4,715	3,835	3,835
Cash used					
Advances and loans made	–	–	–	–	–
Borrowing costs	219	–	–	–	–
Total cash used	219	–	–	–	–
Net cash from/(used by) investing activities	16,840	17,671	4,715	3,835	3,835
FINANCING ACTIVITIES					
Cash received					
Proceeds from borrowing	–	–	–	–	–
Other	–	–	–	–	–
Total cash received	–	–	–	–	–
Net cash from/(used by) financing activities					
Net increase/(decrease) in cash held	(16,800,435)	(2,101,287)	(205,596)	(85,009)	(67,848)
Cash and cash equivalents at beginning of reporting period	–	187,695	187,695	187,695	187,695
Cash from Official Public Account for:					
- Appropriations	17,015,962	2,119,551	210,605	89,057	71,832
Total cash from Official Public Account	17,015,962	2,119,551	210,605	89,057	71,832
Cash to Official Public Account for:					
- Appropriations	27,832	18,264	5,009	4,048	3,984
Total cash to Official Public Account	27,832	18,264	5,009	4,048	3,984
Cash and cash equivalents at end of reporting period	187,695	187,695	187,695	187,695	187,695

Prepared on Australian Accounting Standards basis.