



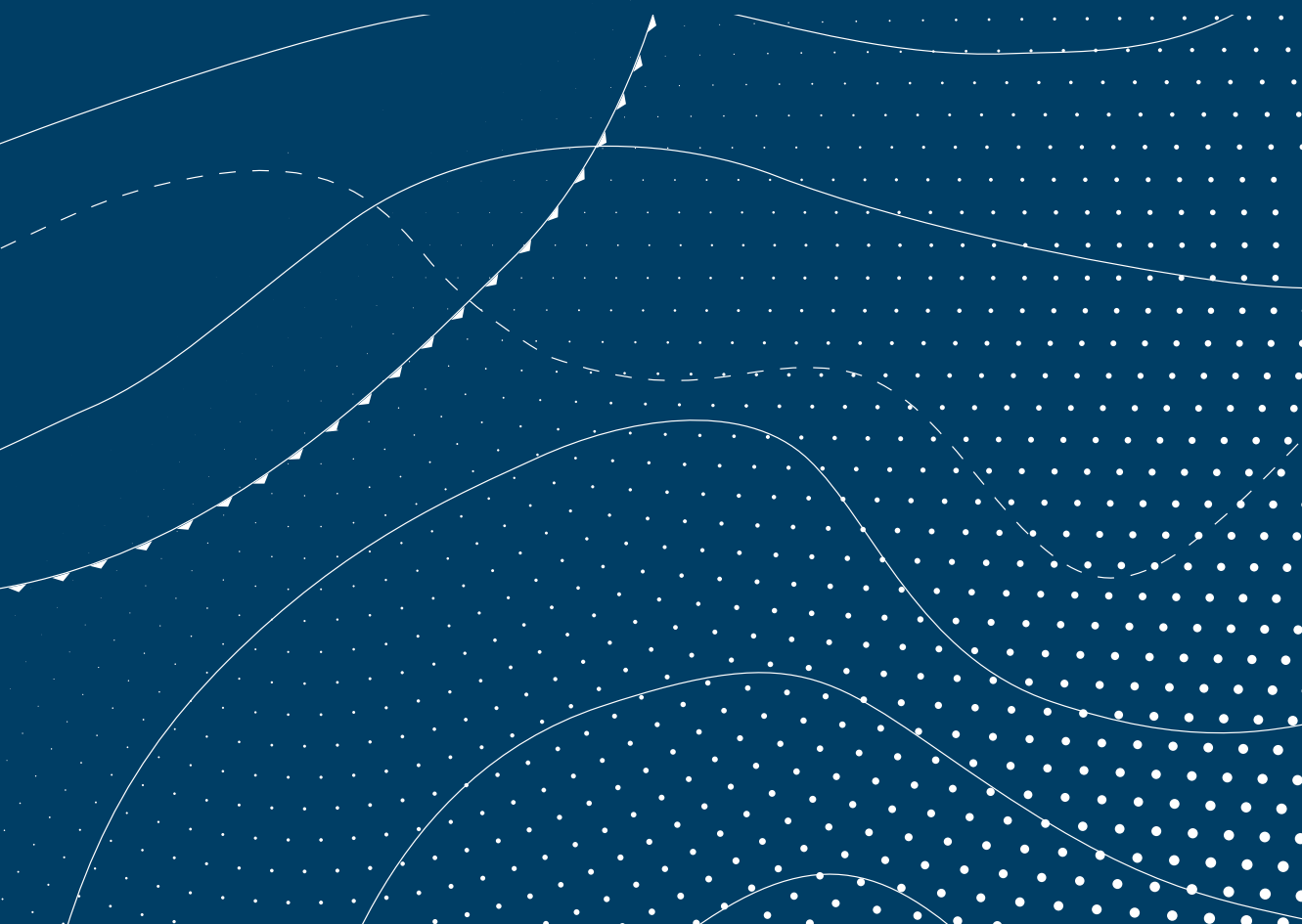
**Australian Government**

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**National Emergency  
Management Agency**

# Annual Report

2023-2024





# Acknowledgement of Country

We acknowledge the Traditional Owners  
and Custodians throughout Australia and  
acknowledge their connection to land, waters  
and community.

We pay our respects to the people, the cultures  
and the Elders past, present and emerging.

## About this report

This report outlines the operations and performance of the National Emergency Management Agency (NEMA) for the financial year ending 30 June 2024. It has been prepared in accordance with the provisions of section 46 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), the Public Governance, Performance and Accountability Rule 2014 (PGPA Rule), the Department of Finance Resource Management Guide Number 135 and the Commonwealth Performance Framework.

The compliance index at Appendix 5 lists the information required by the PGPA Act and PGPA Rule with the corresponding page number within this report.

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ISSN 2981-8745 (Print)

ISSN 2981-8753 (Online)

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# Letter of transmittal

Senator the Hon Jenny McAllister  
Minister for Emergency Management  
PO Box 6100  
Senate  
Parliament House  
CANBERRA ACT 2600

Dear Minister

As the accountable authority of the National Emergency Management Agency (NEMA), I am pleased to present to you NEMA's Annual Report 2023-24.

The annual report has been prepared for the purposes of section 46 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), which requires that an annual report be given to the entity's responsible Minister for presentation to the Parliament.

In accordance with section 17AG (2)(b) of the Public Governance, Performance and Accountability Rule 2014 (PGPA Rule), I certify that NEMA has for the 2023-24 reporting period:

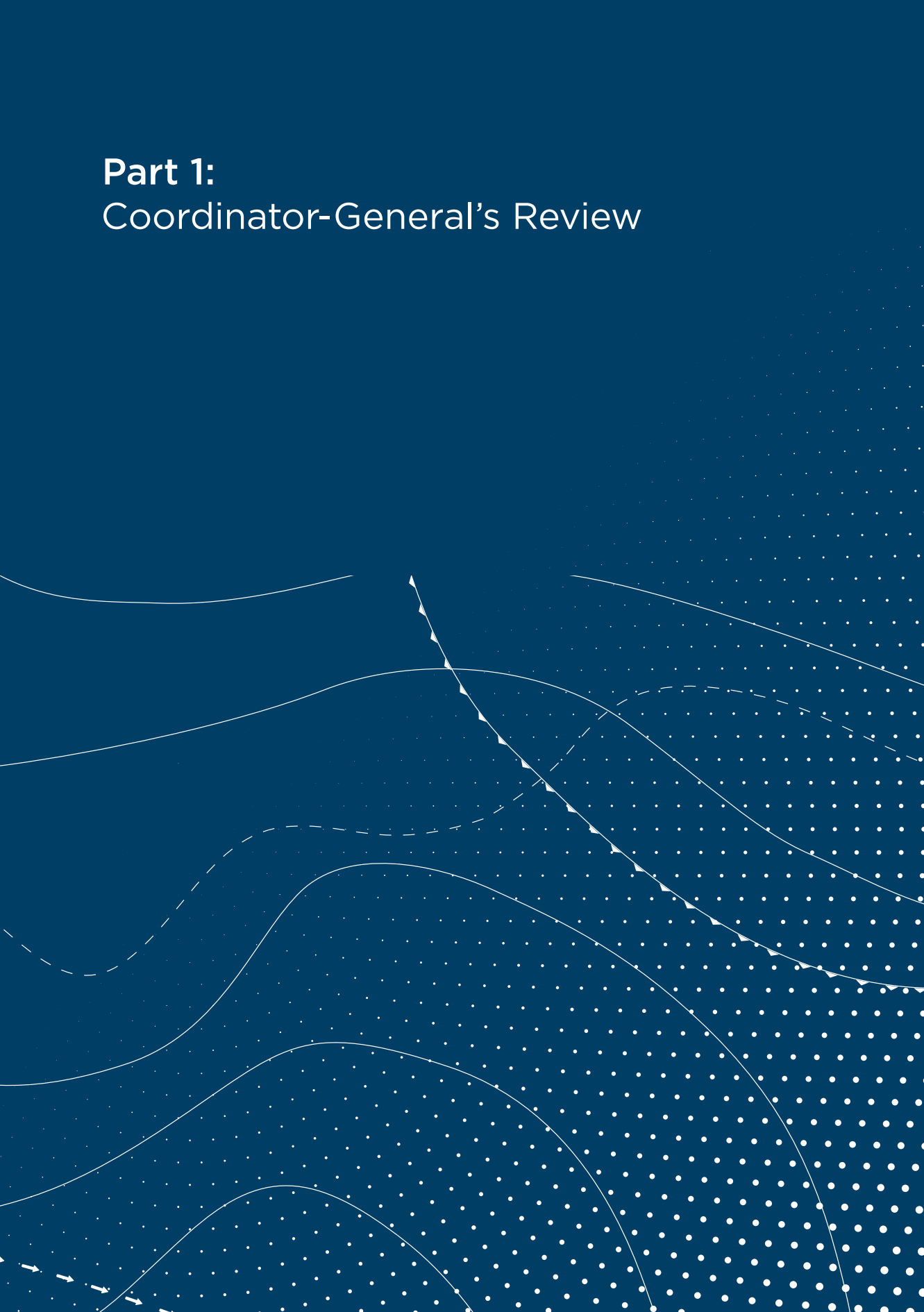
- a) prepared fraud risk assessments and fraud control plans
- b) put in place appropriate fraud prevention, detection, investigation, recording and reporting mechanisms that meet NEMA's specific needs
- c) taken all reasonable measures to appropriately deal with fraud relating to NEMA.

Yours sincerely



**Brendan Moon AM**  
Coordinator-General  
National Emergency Management Agency

**Part 1:**  
Coordinator-General's Review





It is my pleasure to present the 2023–24 Annual Report for the National Emergency Management Agency (NEMA).

Before going any further, I want to take a moment to acknowledge that this year marks 50 years since the Australian Government established its first national emergency management organisation, the Natural Disasters Organisation. The disaster events of 1974, namely Cyclone Tracy and the Brisbane flood, highlighted the pressing need for the Commonwealth to have a presence in the emergency management space. This Natural Disasters Organisation, and its various adaptations since then, are what the foundations of the National Emergency Management Agency is built upon.

Thank you to all the Australian Government emergency management professionals since 1974, in fact, all our partners, both contemporary and historic, your work has helped position the National Emergency Management Agency to truly improve Australia's emergency management capabilities, reduce disaster risk and deliver targeted and considered support to communities.

I am writing this having just returned from formalising a resource and personnel sharing partnership with an overseas partner. This agreement will streamline the support we can call for during a domestic disaster, and equally, it will allow for the faster deployment of Australian emergency management professionals abroad.

Why is this relevant to this foreword? Because it is clear it will take a village, in fact, a global community, to combat the collective legacy disaster risks and challenges posed by climate change.

Internationally, we are facing an undoubtedly challenging time. Geopolitical issues far beyond our borders are impacting global economies, creating ripple effects that when compounded with other systemic issues, grow into significant waves that are felt at home in Australian communities. Climate change is making disasters more catastrophic, complicated, and compounding than ever; and while we are prioritising risk reduction and climate resilience, substantial changes are needed if we are to truly design solutions to benefit future generations.

NEMA's second year in action has seen the agency continue to evolve. The past 12 months has seen us strengthening partnerships, reviewing the existing systems we have in place, boosting our domestic emergency management capabilities, both people and resources, funding new risk reduction initiatives, and, importantly, listening to, and learning from, our domestic and international partners.

From an operational perspective, when I think back on the past 12 months, it has been a year that did not meet predictions. We expected El Niño weather, instead we felt the impacts of events that did not fit the models. When reflecting on the past year, a few moments really stand out to me:

- In Queensland, we saw around 900 mm of rain fall over a 24-hour period due to Tropical Cyclone Jasper, bringing with it major damage to communities and connectivity issues.
- In Victoria, over a 24-hour period, catastrophic fire conditions were followed by storms and major flooding leaving over 620,000 homes and businesses without power.
- In Western Australia, flooding previously considered 'once-in-a-lifetime' resulted in 2,000-kilometre detours, creating major logistical challenges to resupply remote communities.



The intensity of events like the above presented new challenges to our warning systems, highlighted vulnerabilities, tested community preparedness, and gave us the chance to reflect and review how we do things. They also made clear that communities we historically viewed as resilient, were understandably at times overwhelmed.

We will continue delivering support to disaster-affected communities, which is undoubtedly fundamental to why we exist. But we are also looking forward, and we are guiding our vision through the Second National Action Plan to implement the National Disaster Risk Reduction Framework. The 4 priorities of the plan are guiding all our work, they are:

1. Focusing on understanding disaster risk across Australian society.
2. Accountable decisions by making sure risk is always front-and-centre.
3. Enhanced investment in risk reduction and associated systems.
4. Creating stronger governance, ownership, and reasonability frameworks.

There is still much to be done to reduce disaster risk and better protect communities, but we are undoubtedly going in the right direction at a pace not seen before - and we need to be.

Finally, I want to extend a huge thank you to the staff of NEMA, our partners, and the countless volunteers who have worked, and continue to work tirelessly to support our mission. I think myself lucky to be surrounded by so many motivated, diverse, and professional people. I am confident that together, we will make a more resilient Australia for generations to come.



**Brendan Moon AM**  
Coordinator-General  
National Emergency Management Agency

**Part 2:**  
About us



## Overview

NEMA was created following the merger of the National Recovery and Resilience Agency (NRRRA) and Emergency Management Australia (EMA) in September 2022. Our agency is the first of its kind in Australia: an end-to-end, enduring national emergency management agency. We play a national leadership role in supporting the states and territories and our communities to manage disaster and emergency events. We help them reduce risk and prepare before an event, respond during an event, and recover after an event.

Our work covers the crisis management continuum with our strategic direction set by our Statement of Strategic Intent (see Figure 1), which outlines our purpose, vision and strategic objectives.

## Accountable Authority

NEMA is led by the Coordinator-General. The Coordinator-General sets our strategy and direction, and is an important voice in national and international conversations on climate change, emergency management and risk reduction. For the reporting period, the Accountable Authority for NEMA was Mr Brendan Moon AM.

The Coordinator-General is supported by the Executive, as at 30 June 2024, as shown by Figure 2.

Figure 1: Statement of Strategic Intent

# NEMA's Statement of Strategic Intent

The Statement of Strategic Intent sets out the purpose, vision and objectives of the National Emergency Management Agency. It covers the growing challenges shaping the crisis management ecosystem in Australia and the region, and the importance of strengthening efforts to prevent, prepare and build resilience within our communities.



## Vision

Working through meaningful partnerships, we will build Australia's capacity for disaster resilience and support our communities when they need it most.



## Purpose

To enable more secure, stronger and resilient communities before, during and after emergencies.



### Strategic Objective 1

Leading and coordinating national action and assistance across the emergency management continuum.



### Strategic Objective 2

Building scalable, coordinated emergency management capability for nationally significant, cross-jurisdictional and international crises.



### Strategic Objective 3

Building evidence, intelligence and insights to empower communities, leaders and stakeholders to make effective decisions.



### Strategic Objective 4

Contributing to saving lives, reducing harm, and maintaining public trust to mitigate the consequences of disasters and build back better through investment in people, capabilities and communities.

The Statement of Strategic Intent informs NEMA's future road map, part of which is captured in NEMA's Planning and Performance Framework



NEMA's obligations under the Commonwealth Performance Framework include:

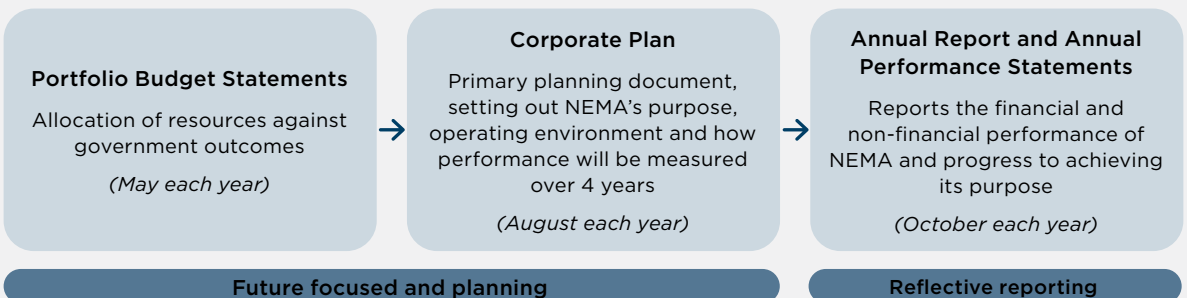
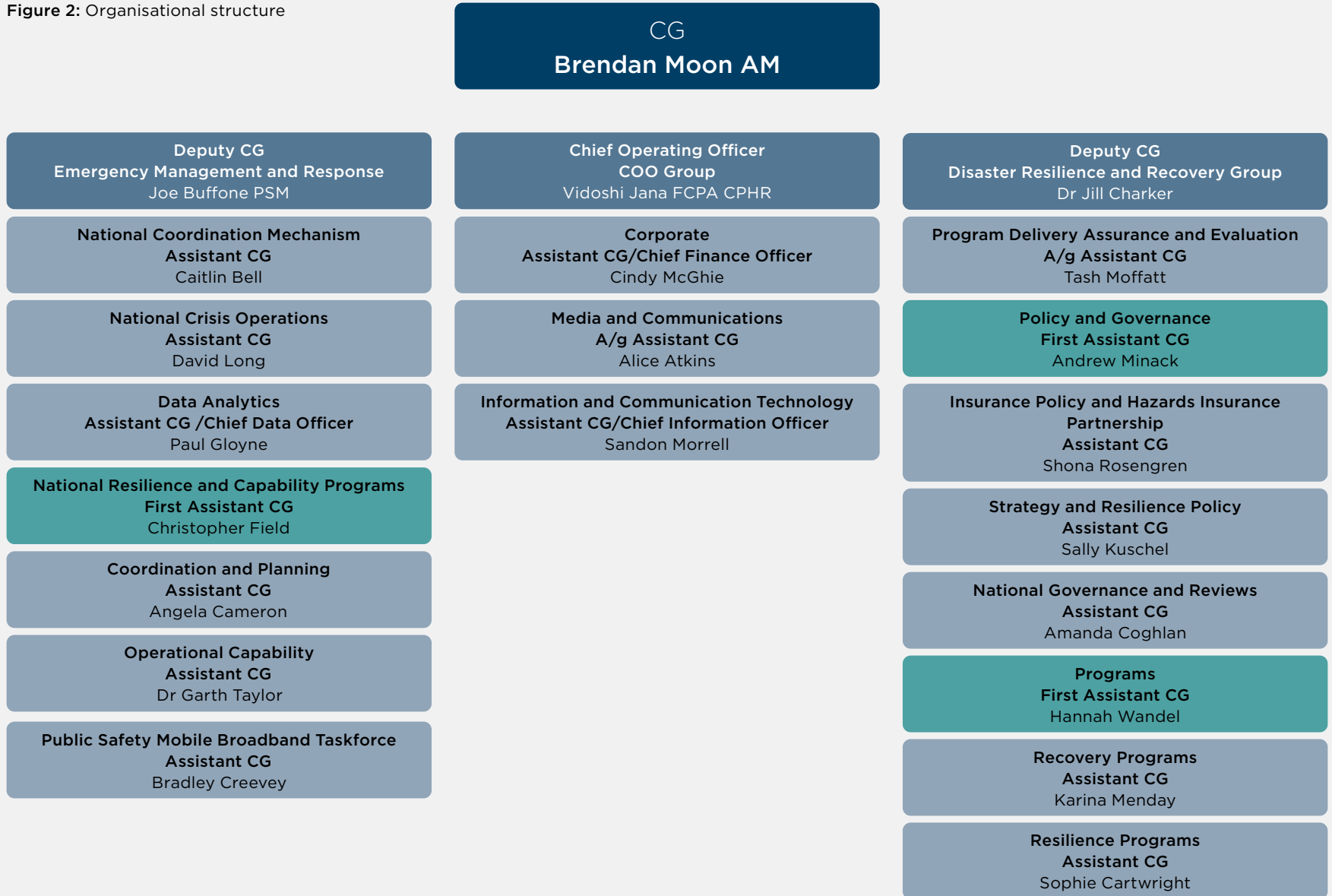


Figure 2: Organisational structure



## Our leadership



### Coordinator-General, Brendan Moon AM

Brendan was appointed as the first Coordinator-General of NEMA in October 2022.

Brendan has extensive expertise and experience in disaster response, recovery, preparedness and risk reduction. He spent 10 years with the Queensland Reconstruction Authority (QRA), starting as the General Manager, Operations in 2011 until his appointment as Chief Executive Officer in 2016.

While with QRA, Brendan led operations for Tropical Cyclones Oswald and Marcia, and state-wide reconstruction and recovery efforts from all significant natural disasters in Queensland since late 2015, including Severe Tropical cyclone Debbie in 2017, the Central Queensland Bushfires in 2018, the North and Far-North Queensland Monsoon Trough in early 2019, and the Queensland Bushfires of late 2019.

He was previously General Manager, Environment, Biodiversity and Sustainability of Wyaralong Dam Alliance, where he contributed to and coordinated the delivery of major water infrastructure and community projects in Queensland.

Brendan's primary focus as Coordinator-General of NEMA is leading the delivery of national programs that reduce disaster risk and limit the impacts of disasters on communities and economies.

He is a firm believer that for NEMA to be successful, collaboration must be at its core. He is championing efforts nationally and internationally to learn from best practice and build Australia's collective capacity to secure a more disaster-resilient future.

Brendan is a regular contributor to national and international dialogue on disaster risk and resilience and has addressed the United Nations Office of Disaster Risk Reductions' Asian Ministerial Conferences on multiple occasions.

Brendan is a graduate of the University of Queensland.



## Emergency Management and Response (EMR) Group

### Deputy Coordinator-General, Joe Buffone PSM

Joe is the Deputy Coordinator-General of the Emergency Management and Response Group. He previously held the position of Director General of Emergency Management Australia (EMA) since October 2020, having been with EMA since December 2016, and had held multiple roles within the organisation. As Deputy Coordinator-General, Joe is responsible for overseeing the Australian Government National Situation Room and Coordination of Australian Government Disaster Assistance (non-financial).

Joe has more than 30 years' experience in security and disaster management and has held a number of key senior positions.

In 2024, he was appointed co-lead of the Exotic Animal Diseases Preparedness Joint Interagency Taskforce to undertake planning and preparedness across federal government, jurisdictions and industry in response to a possible incursion of foot and mouth disease or lumpy skin disease. Joe was deployed to Victoria in 2020 to establish and lead the Victorian Aged Care Response Centre to coordinate the response to COVID-19 outbreaks in the aged care sector. He led the centre for 3 months until the situation was stabilised and transitioned to recovery.

Joe has held several senior executive positions over the past 15 years, such as Chief Officer of the Victorian Country Fire Authority, Deputy Emergency Management Commissioner Victoria, and Deputy Emergency Services Commissioner, Victoria.

Joe has had direct involvement in coordinating and responding to major emergencies in Australia and internationally, at the strategic, operational and tactical levels. He was deployed internationally to support an AUSMAT team deployment post the 2017 earthquake in Papua New Guinea.

Joe has also served in the Australian Defence Force. He holds a Masters of Business, Graduate Diploma in Disaster Management, and a Diploma in Security Management.



## Disaster Resilience and Recovery (DRR) Group

### Deputy Coordinator-General, Dr Jill Charker

Jill commenced as the Deputy Coordinator-General of the Disaster Resilience and Recovery Group on 6 November 2023.

Prior to her current role, Jill was a junior partner at McKinsey & Company specialising in public sector strategy and organisational issues. Jill has also held CEO and Deputy Secretary roles in the Australian Public Service over many years, across diverse portfolios including employment, human services, immigration, superannuation and national statistics.

Jill holds a PhD in psychology and statistics, and has completed an Executive Master of Public Administration through the Australia and NZ School of Government (ANZSOG).

Jill is a graduate of the Australian Institute of Company Directors, a fellow and certified HR practitioner with the Australian HR Institute (AHRI) and also holds a post graduate qualification in applied finance.



## Chief Operating Officer (COO) Group

### Chief Operating Officer (COO) Group; COO, Vidoshi Jana PSM FCPA CPHR

Vidoshi is the Chief Operating Officer at NEMA and leads the teams responsible for corporate and enabling services which includes finance, people, risk, governance, communications, media, strategic engagement, technology and overseeing the claims assurance process of over \$24 billion Disaster Recovery Funding Arrangement programs.

Vidoshi has led a range of functions within the Department of Home Affairs, including people strategy, payroll services, freedom of information, privacy and records management. She was also responsible for delivering the first HR Operating Model, including a myHR digital service in the Department of Home Affairs, which saw the consolidation of all HR policies and procedures.

Prior to joining NEMA in 2022, Vidoshi held key positions in several government agencies including the Department of Home Affairs, Australian Customs Service, Department of Finance, the Australian National University and was the Chief Finance Officer at ComSuper.

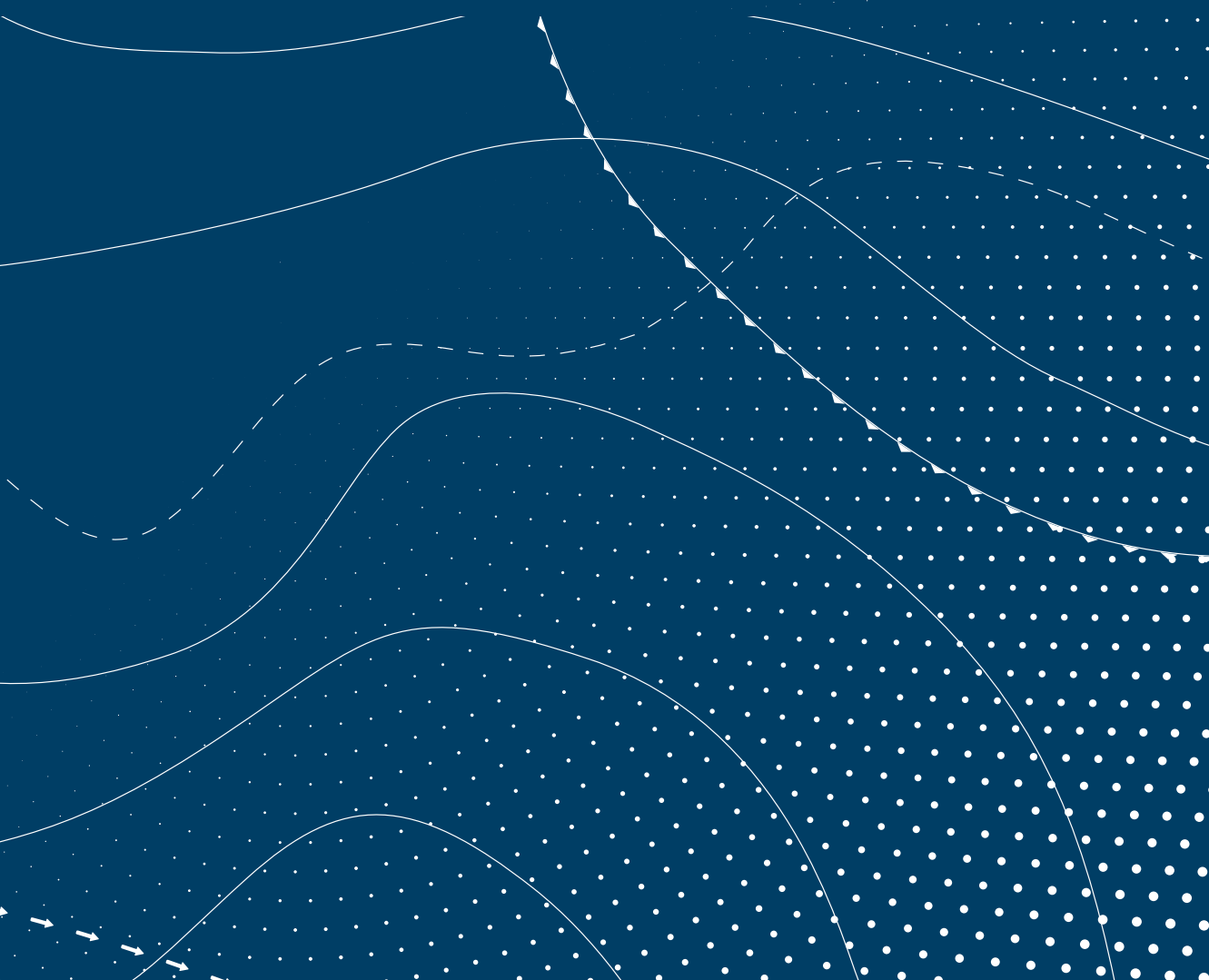
Vidoshi was listed as a Public Service Medal (PSM) recipient in the King's Birthday 2024 Honours List. The award recognised Vidoshi's achievements and contributions over more than two decades excelling in public administration as well as her pivotal role in establishing NEMA.

Vidoshi is a Fellow of CPA Australia, a Certified HR Practitioner and a graduate of the Australian Institute of Company Directors.



**Part 3:**

Annual performance statements



I, Brendan Moon AM, as the Accountable Authority of the National Emergency Management Agency (NEMA) present the 2023-24 Annual Performance Statement of NEMA as required under paragraph 39(1)(a) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

In my opinion, this Annual Performance Statement is based on properly maintained records, accurately reflects the performance of NEMA and complies with subsection 39(2) of the PGPA Act.

A handwritten signature in black ink, appearing to read 'Brendan Moon', with a horizontal line extending from the end of the signature.

**Brendan Moon AM**  
Coordinator-General  
National Emergency Management Agency

## Our performance framework

The objective of the PGPA Act is to provide a coherent system of governance and accountability for public resources, with an emphasis on planning, performance and reporting. Our enterprise performance management is designed to ensure alignment between government direction, strategy, resources and capability to achieve the purpose of NEMA; and to meet the requirements of the PGPA Act.

During 2023–24, we evolved our enterprise performance maturity, by refining our enterprise performance framework and developing detailed audit trail control documentation to provide a single source of truth for each performance measure. The development of audit trails has captured the relevant details, methodologies, weightings and calculations in a single document. This will support the ongoing monitoring and evaluation of each performance measure.

The 2023–24 Annual Performance Statement provides an assessment of our performance against the performance criteria set out in the 2023–24 Corporate Plan and 2023–24 Portfolio Budget Statements. The relationship between these is shown in Figure 3. Aligned to each of our strategic objectives is a series of performance measures that reflect the desired outcomes of that key activity. Planned performance results and/or targets are assigned to each performance measure, so progress can be monitored, measured and reported.

As our enterprise performance management continues to mature, we will regularly review our performance measures to ensure they remain relevant, reliable and contribute to measuring how we achieve our purpose.

**Figure 3:** Planning and performance framework

Our Purpose			
To enable secure, stronger, resilient communities before, during and after disasters and emergencies.			
<i>For 2023-24, our strategic objectives represent our key activities. These are our significant areas of work that will contribute to achieving our purpose and vision.</i>			
Strategic Objective 1	Strategic Objective 2	Strategic Objective 3	Strategic Objective 4
Leading and coordinating national action and assistance across the crisis management continuum.	Building scalable, coordinated emergency management capability for nationally significant, cross-jurisdictional and international crises.	Building evidence, intelligence and insights to empower communities, leaders and stakeholders to make effective decisions.	Contributing to saving lives, reducing harm, and maintaining public trust to mitigate the consequences of disasters and build back better through investment in people, capabilities and communities.
Performance Measures			
1.1	2.1	3.1	4.1
Coordination of Commonwealth support to all-hazards crises, assists jurisdictions and international partners to reduce impacts and consequences to their communities.  <i>PBS Program 1.6 - Emergency Management</i>	Nationally significant emergency management capability projects contribute to enhanced community resilience and safety outcomes.	Communities, leaders and stakeholders make effective decisions through decision support information and predictive analysis.	The government supports jurisdictions to deliver timely and targeted recovery assistance to communities impacted by disasters.  <i>PBS Program 1.2 - Australian Government Disaster &amp; Emergency Financial Support</i>
1.2	2.2	3.2	4.2
Leading and coordinating national preparedness contributes to stakeholders' ability to respond to severe and catastrophic events.	Building alternative Commonwealth capabilities supports states and territories as the primary first responders through significant crises.	Building a national picture of hazard risk, targeting investment and understanding effective mitigation measures.	Disaster risk reduction investment supports communities, businesses and individuals to be better prepared for, and more resilient to, disaster events.  <i>PBS Program 1.3 - Australian Government Disaster &amp; Emergency Financial Support</i>
1.3	2.3		
Leadership and coordination efforts reduce disaster risk across Australia.  <i>PBS Program 1.1 - NEMA</i>	Coordination and planning capability contributes to response, relief, and recovery outcomes.		

## Analysis of performance

Over the reporting period, we worked with local, state and territory governments and stakeholders to set the foundations for a more secure, stronger and resilient country by investing in the capabilities, data and information, and partnerships needed to strengthen crisis management in Australia.

Supporting states and territories as first responders for events occurring in their jurisdictions, we provide national leadership for coordinated response and recovery actions. This is in an increasingly complex environment of concurrent disaster events, growing climate and biosecurity risks, and continued geostrategic uncertainty and pressures.

To understand the progress made in achieving our purpose, we assess our performance against our strategic objectives.

**Figure 4:** Strategic objectives

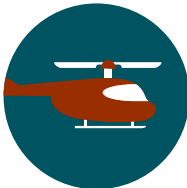
<p><b>Strategic Objective 1</b></p> <p>Leading and coordinating national action and assistance across the crisis management continuum.</p>	<p>Over the reporting period, we led and coordinated national response activities, including:</p> <ul style="list-style-type: none"> <li>• multiple Crisis Coordination Team (CCT) activations resulting in over 212 days of active crisis coordination</li> <li>• convening 80 National Coordination Mechanisms (NCMs)</li> <li>• successful delivery of the 2023–24 Higher Risk Weather Season (HRWS) Preparedness Program; the 2023–24 National Crisis Exercising Program; and 2023–24 preparedness strategic plan review.</li> </ul> <p>We led reforms and activities to support the Australian Government and jurisdictions to respond to all-hazard emergencies and disasters in line with national and international plans and frameworks such as the Australian Government Crisis Management Framework (AGCMF) and National Disaster Risk Reduction Framework (NDRRF).</p>
<p><b>Strategic Objective 2</b></p> <p>Building scalable, coordinated emergency management capability for nationally significant, cross-jurisdictional and international crises.</p>	<p>We improved safety capabilities by continuing to deliver significant crisis management capabilities such as the National Messaging System (NMS), Public Safety Mobile Broadband (PSMB) and National Emergency Management Stockpile (NEMS) leading to enhanced community resilience and safety outcomes.</p> <p>We also worked with our partners to build alternative Commonwealth capabilities which support states and territories as the primary first responders through significant crises, including our work with Disaster Relief Australia and our Coordination and Planning Officer Transition Project.</p>

<p><b>Strategic Objective 3</b> Building evidence, intelligence and insights to empower communities, leaders and stakeholders to make effective decisions.</p>	<p>We worked with communities, leaders and stakeholders to maintain situational awareness through monitoring, reporting and improvements to the National Joint Common Operating Picture (NJCOP), and providing decision support to key leaders through crises intelligence and planning. Work continued on building a national picture of hazard risk to better understand mitigation measures through the Hazard Insurance Partnership (HIP).</p>
<p><b>Strategic Objective 4</b> Contributing to saving lives, reducing harm, and maintaining public trust to mitigate the consequences of disasters and build back better through investment in people, capabilities and communities.</p>	<p>We facilitated recovery financial assistance to disaster affected individuals and communities through \$22.2 million of Disaster Recovery Funding Arrangements (DRFA), and \$52.4 million of Australian Government Disaster Recovery Payments (AGDRP), and the Disaster Recovery Allowance (DRA). We also provided targeted assistance through the Disaster Ready Fund (DRF).</p>

Our 2023–24 performance results were influenced by our operating context including concurrent, consecutive and compounding events, as well as a range of external factors outside the control of the agency. These included:

- The ongoing impact of climate change which complicates and increases the importance of disaster risk reduction and resilience building across the crisis management continuum.
- Hazard convergence where events have overlapped and/or triggered further events, so their impact becomes greater. This makes it important to quickly leverage resources from the different parts of the crisis management system and deploy them dynamically as different hazards emerge.
- Delivery of strategic reviews related to funding arrangements and capabilities such as the Independent Review of Commonwealth Disaster Funding (the Colvin Review), Independent Review of National Natural Disaster Governance Arrangements (the Glasser Review) and Disaster Recovery Funding Arrangements Review (the DRFA Review).
- The review of the AGCMF, to enhance our role as being the Lead Australian Government Agency for all catastrophic and novel crises, regardless of hazard type; and defined as the enabling agency through preparedness, response and early recovery. We have developed 3 new national crisis plans, and the NCM has become the peak senior officials’ crisis coordination mechanism across all hazards.
- While a relatively new entity, it is important that the collective experiences of the previous and current entities are embraced to provide scalable crisis management arrangements, improve community-led recovery learnings over time and provide a long-term approach to the reduction of disaster risk.

**Disaster events**



2022-23 (38) | 2023-24 (71)

**Local Government Areas (LGAs) impacted by disaster**



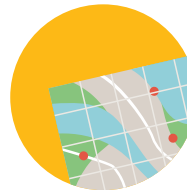
2022-23 (251) | 2023-24 (205)

**Disaster declarations**



2022-23 (334) | 2023-24 (352)

**% LGAs impacted by a disaster out of total LGAs**



2022-23 (47%) | 2023-24 (38%)

## Performance summary

Of the 10 performance measures, 3 were achieved and 7 are on track. These results indicate that we nationally led, enabled, facilitated, coordinated and supported communities before, during and after emergencies and contributed to meeting our purpose.

**Figure 5:** An overview of our performance summary

Strategic Objective 1	PM1.1	PM1.2	PM1.3
Strategic Objective 2	PM2.1	PM2.2	PM2.3
Strategic Objective 3	PM3.1		PM3.2
Strategic Objective 4	PM4.1		PM4.2

Key	
Baseline	First year of data collection
Not achieved	Up to 25% of key activities/outcomes have been completed in the reporting period
Partially achieved	Between 25 and 50% of key activities/outcomes have been completed in the reporting period
Moderately achieved	Between 50 and 75% of key activities/outcomes have been completed in the reporting period
On track	Between 75 and 100% of key activities/outcomes have been completed in the reporting period
Achieved	All key activities/outcomes have been completed in the reporting period



## Activity snapshots

### **Ex-Tropical Cyclone Jasper and the use of Disaster Relief Australia and NEMS**

Tropical Cyclone Jasper developed in the north Coral Sea on 5 December 2023, making landfall as a category 2 tropical cyclone on the north Queensland coast on 13 December 2023. The system delivered extensive rainfall along the far-north coast of Queensland from 14–19 December 2023 and devastated communities in and around Cape York and Cairns, impacting the LGAs of Wujal Wujal, Douglas, Cook and Cairns. In early January 2024, NEMA deployed to Far North Queensland where we worked alongside the Queensland Reconstruction Authority (QRA) to determine the local priorities as well as what assistance the Australian Government could provide. As a result, we deployed:

- a senior NEMA liaison officer and Disaster Relief Australia
- new emergency shelter capability from the NEMS
- one landing barge
- marine logistic planners
- an Australian Defence Force (ADF) light engineering team
- 2 Chinook heavy lift helicopters.

The NEMS is a mechanism the Australian Government uses for the rapid deployment of disaster response and relief resources across the country. It is designed to augment state and territory capabilities when their capabilities have been fully committed. It is the first of its kind in Australia and will continue to evolve – it has the potential to pre-deploy assets around the country in preparation for disasters that are anticipated to have significant impacts.

## Exercise Aurora

We work collaboratively with the Australian Government, state and territory, community and industry stakeholders, to conceptualise, design and deliver a fit-for-purpose national exercise program that enhances preparedness for, response to and recovery from severe to catastrophic events. The National Crisis Exercising and Lessons Capability (NCEC) designs and delivers 2 national-level exercises per year.

In 2024, NCEC delivered Exercise Aurora, which explored the impacts and consequences of an extreme space weather event. Space weather is defined as events beyond the Earth's atmosphere that impact upon our technology and the near-Earth space environment. Exercise Aurora was held on 22 and 23 May 2024 at the Adelaide Convention Centre to explore how Australia prepares for, responds to and recovers from an extreme space weather event. Exercise Aurora provided an opportunity to validate our new Interim Australian Government Space Weather Plan (AUSSWEPLAN) and identified opportunities for improvement to ensure the arrangements are fit for purpose.

Over 2 days, we led Australian Government, state and territory agencies, industry and not-for-profit organisations through an extreme space weather scenario that considered decision making, prioritisation and communication requirements. The exercise simulated an extreme geomagnetic storm that impacted telecommunications and energy sectors and identified second and third order consequences.

We are continuing to strengthen Australia's preparedness for an extreme space weather event by:

- refining Australia's space weather impact assessment, which aims to educate and inform key government agencies and critical infrastructure providers
- developing communication strategies to ensure alignment and consistency
- testing national crisis coordination arrangements
- assessing Australia's current technology capabilities
- testing national plans and procedures to determine if they are fit for purpose
- building awareness of the latest intelligence systems and products
- strengthening relationships between agencies, local governments and key stakeholders
- identifying opportunities to address planning, decision-making, and response gaps.

The insights and lessons identified from Exercise Aurora will inform the development of the enduring AUSSWEPLAN, which articulates how the Australian Government will respond and coordinate assistance in the event of an extreme space weather event.



# Performance results

## Strategic Objective 1

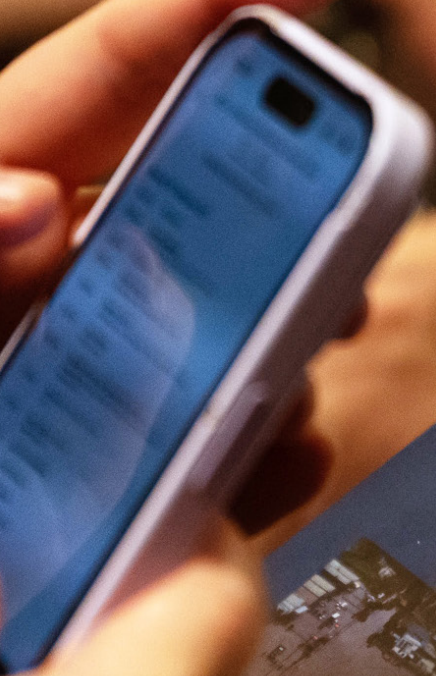
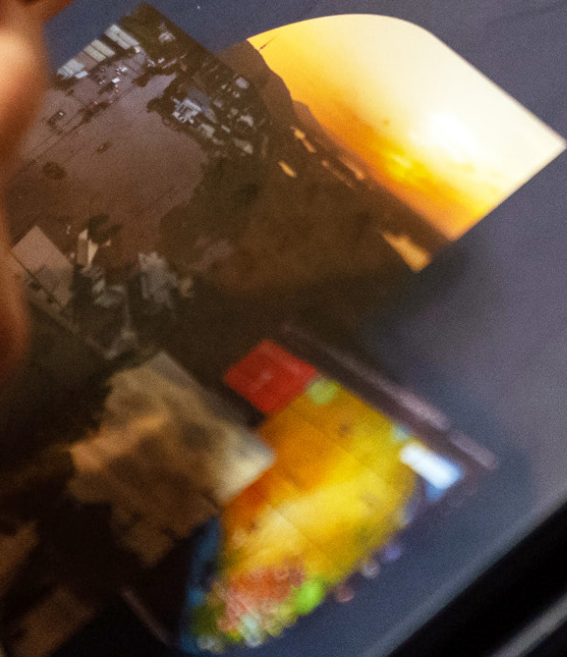
Leading and coordinating national action and assistance across the crisis management continuum.

Performance Measure 1.1	Coordination of Commonwealth support to all-hazards crises, assists jurisdictions and international partners to reduce impacts and consequences to their communities.	
<b><u>ACHIEVED</u></b>		
Result and rationale for result	Planned performance	Results to date
	A CCT is activated 100% of the time prior to a formal request for assistance (RFA).	<p><b><u>ACHIEVED</u></b></p> <p>A CCT was activated 100% of the time prior to a RFA from 1 July 2023 to 30 June 2024, with 16 CCT activations in total. Through the CCT a range of events have been actively managed and coordinated, including responses to Tropical Cyclone Jasper and the repatriation of people from Israel and Occupied Palestinian Territory.</p>
	Number of NCMs activated each financial year.	<p><b><u>ACHIEVED</u></b></p> <p>80 NCMs were convened from 1 July 2023 to 30 June 2024. NCMs facilitated Australian Government Crisis and Recovery Committee meetings for severe weather events, including early recovery following Tropical Cyclone Jasper, severe weather in South East Australia and the HRWS update. NCMs were also held for National Security Domestic Implications regarding the Gaza conflict and supply chain disruptions in the Northern Territory and Queensland.</p>
Performance analysis	<p>National emergencies and disasters are becoming more frequent and severe and often result in compounding and cascading effects. Throughout the reporting period, we continued to support the government and modernise Australia's response capabilities to effectively respond to future crises. We coordinated the Australian Government's capability and enhanced the capacity of the states and territories to prepare for, respond to and recover from all hazards events. The NCM and our CCTs coordinated consequence management activities following natural hazard events, supply chain disruptions, cyber security breaches and supported preparedness activities.</p> <p>Both the CCT and NCM have been incorporated into the AGCMF as all-hazards resources for the whole of government.</p>	

Performance Measure 1.1	Coordination of Commonwealth support to all-hazards crises, assists jurisdictions and international partners to reduce impacts and consequences to their communities.
<b>Performance analysis</b>	<p>Drawing on the convening authority of the Australian Government, and in partnership with Australian Government agencies, states and territories, industry and the non-government sector, the NCM enables coordination, collaboration and communication which defines a problem, shares situational awareness and determines appropriate lines of effort to stabilise a situation. The NCM is a flexible tool to ensure the full capabilities of the Australian, state and territory governments and, if required, the private sector and non-government sector, are brought to bear during a crisis.</p> <p>The NCM ensures that the Australian Government's actions are synchronised, coordinated and responsive. It ensures that any issue or problem is clearly defined and understood. The NCM maintains key functions within communities to strengthen the ability of the community, economy and affected individuals to remain resilient and assist their own recovery and reduce harm and the overall severity of the crisis.</p> <p>The NCM is well established and has been successfully operationalised to manage whole-of-government coordination, decision-making and consequence management across a range of hazards and impacts. The NCM supports the maintenance of essential government services and coordinates information to maintain community confidence in government.</p> <p>The Australian Government Joint Inter-agency CCT is a whole-of-Australian-Government all-hazard crisis management capability located within the National Situation Room (NSR) that can be activated during times of domestic and international crises. The CCT provides strategic planning for, and coordination of, any Australian Government response to an incident under the AGCMF following activation of a national plan, such as as but not limited to the Australian Government Disaster Response Plan (COMDISPLAN) or the Australian Government Overseas Assistance Plan or (AUSASSISTPLAN). The CCT supports executive decision-making through the response, relief and early recovery phases of emergency management. Depending on the incident type, the CCT will include departmental and agency liaison officers from areas contributing to delivering and coordinating operational outcomes.</p> <p>Functions of a CCT are determined for the specific event and can include:</p> <ul style="list-style-type: none"> <li>• coordinating requests for Australian Government non-financial assistance including tasking ADF or Disaster Relief Australia and operationalising the NEMS</li> <li>• coordinating the international deployment of capabilities on behalf of the Australian Government</li> <li>• supporting the Australian Government Crisis and Recovery Committee (AGCRC) and other briefing requirements</li> <li>• coordinating jurisdictional and Australian Government agency activities</li> <li>• undertaking Crisis Appreciation and Strategic Planning (CASP) training processes</li> <li>• conducting planning and preparedness activities.</li> </ul>
<b>Source</b>	<p>PBS Program 1.6: Emergency Management.</p> <p>2023–24 Portfolio Budget Statements (page 121) and 2023–24 Corporate Plan (pages 23-48)</p>
<b>Methodology</b>	<p>An assessment of whether NEMA activated a CCT 100% of the time, prior to receiving a formal RFA from a state or territory jurisdiction or internationally through the Department of Foreign Affairs (DFAT) within the financial year.</p> <p>A target was not determined for NCMs as they were initiated in response to crisis events. This result is the number of times a NCM was activated given the specific crises events for the year.</p>



Higher Risk Weather Season  
**NATIONAL  
PREPAREDNESS  
SUMMIT**



Performance Measure 1.2	Leading and coordinating national preparedness contributes to stakeholders' ability to respond to severe and catastrophic events.	
<b><u>ACHIEVED</u></b>		
<b>Result and rationale for result</b>	<b>Planned performance</b>	<b>Results to date</b>
	100% achievement of key deliverables for the 2023-24 HRWS Preparedness Program.	<p><b><u>ACHIEVED</u></b></p> <p>All HRWS preparedness program deliverables were completed, including:</p> <ul style="list-style-type: none"> <li>• the HRWS Summit</li> <li>• bespoke briefing to the Minister for Emergency Management, Members of Parliament and media</li> <li>• Disaster Preparedness Reference Booklet</li> <li>• event participation at the summit including the number and coverage of key stakeholders attending the event.</li> </ul>
	100% achievement of key deliverables for the 2023-24 National Crisis Exercising Program.	<p><b><u>ACHIEVED</u></b></p> <p>Three national crisis exercises were conducted:</p> <ul style="list-style-type: none"> <li>• the Asia Pacific Earthquake Response Exercise (APERE) on 23 August 2023</li> <li>• the National Preparedness Summit exercise in September 2023</li> <li>• Exercise Aurora in May 2024.</li> </ul> <p>Success for this planned performance result also measures meeting target exercise participation including the coverage of key stakeholders attending the events. All states and territories were invited to participate in the 3 exercises. All exercises had a representative from each state and territory, with the exception of APERE as the ACT was unable to attend due to competing priorities.</p>
100% achievement of key deliverables for the 2023-24 preparedness strategic plan review.	<p><b><u>ACHIEVED</u></b></p> <p>In the reporting period we:</p> <ul style="list-style-type: none"> <li>• completed a full review of one national plan, Australian Government Plan for the Reception of Australian Citizens and Approved Foreign Nationals Evacuated from Overseas (AUSRECEPLAN)</li> <li>• achieved baseline reporting of participation in CASP training; CASP principles training was delivered to 68 NEMA officers, 28 participants from Australian Government agencies and 17 participants from jurisdictional agencies.</li> </ul> <p>Each of the activities has an equal weighting of 50% to determine the total rating.</p>	
<b>Performance analysis</b>	In September 2023, we delivered our inaugural HRWS National Preparedness Summit at Australian Parliament House. Over 290 senior leaders with responsibilities across the crisis management continuum attended the summit from all levels of government, the not-for-profit sector and industry, including Telecommunications, Energy, Food and Grocery and Logistics sectors. The summit was a new addition to the National Preparedness Program.	

<b>Performance Measure 1.2</b>	Leading and coordinating national preparedness contributes to stakeholders' ability to respond to severe and catastrophic events.
<b>Performance analysis</b>	<p>From October to December 2023, we delivered national preparedness briefings, provided the climate outlook for the HRWS, advice on Australian Government capabilities and sector-specific expertise to over 2,000 participants. There were a number of sectors represented including Australian Government agencies, Aged Care, Disability, media, not-for-profit and the Trusted Information Sharing Network. We were supported to deliver the briefings by other government agencies, including the Bureau of Meteorology, Department of Defence and the Department of Health and Aged Care. The briefings provided a platform for sharing information to increase stakeholder situational awareness and understanding of Australian Government policy, preparedness and capabilities. A Disaster Reference Booklet was also prepared for Members of Parliament and Senators.</p> <p>Working with the Australian Government, state and territory governments, and industry stakeholders, we have designed a fit-for-purpose national crisis exercise program that considers and reviews preparation for, response to and recovery from severe to catastrophic events. The exercise program is supported by a working-level forum and Steering Committee for senior officials. We conducted the Asia Pacific Earthquake Response exercise in August 2023, the National Preparedness Summit exercise in September 2023 and Exercise Aurora in May 2024.</p> <p>The increasing frequency and severity of extreme crises in Australia and overseas for both natural, and human-induced hazards (e.g. space weather and cyber-attacks, respectively) highlights the importance of the strategic and operational role the Australian Government plays in crisis coordination and emergency management. Under the AGCMF, NEMA has a range of responsibilities including the administration of several national plans. During 2023-24, we completed a comprehensive review of the Australian Government Plan for the Reception of Australian Citizens and Approved Foreign Nationals Evacuated from Overseas (AUSRECEPLAN).</p> <p>In 2023-24, an extensive review of the AGCMF was conducted by the Department of the Prime Minister and Cabinet, with support from NEMA. As part of implementing the recommendations of the AGCMF review, NEMA has developed 3 new interim national plans which articulate the Australian Government's response and coordination arrangements during an extreme space weather event, a catastrophic crisis and arrangements for incoming international assistance.</p> <p>We chair the Australian Government Planning Group (AGPG), which provides a forum to evaluate, forward plan and provide advice on changes to existing response, relief and early recovery activities. AGPG members consult on new or revised national plans. Through AGPG, we have supported Australian Government agencies with the provision of National Planning Guidelines and templates to assist with their requirement to develop new plans. We have also developed a toolkit for Australian Government agencies to conduct exercises and lessons management processes.</p> <p>During 2023-24, we delivered a training package for the CASP methodology. This training supports the uplift of planning capability across our key stakeholders and provides entities with a scalable and repeatable planning process to support effective response and recovery operations. CASP enables agencies to define the operating environment, analyse priorities, conduct a gap analysis, identify lines of effort and implement courses of action to support successful crisis response activities.</p>
<b>Source</b>	PBS Program 1.1: NEMA. 2023-24 Portfolio Budget Statements (page 116) and 2023-24 Corporate Plan (pages 23-48)
<b>Methodology</b>	Analysis of whether key deliverables were achieved for national preparedness year on year. Data was drawn from internal records to assess the result.



Performance Measure 1.3	Leadership and coordination efforts reduce disaster risk across Australia.	
<b>ON TRACK</b>		
<b>Result and rationale for result</b>	<b>Planned performance</b>	<b>Results to date</b>
	Demonstrated progress to further operationalise the NDRRF through achievement of all deliverable milestones.	<b>ACHIEVED</b> The Second National Action Plan to implement the NDRRF was endorsed in August 2023 and reporting to the United Nations Office for Disaster Risk Reduction was completed in March 2024. Implementation of the Second National Action Plan is on track.
	Establishing a baseline for Australia's efforts to reduce systemic risk through the Systemic Monitoring, Evaluation and Learning System (SysMEL) and release of the inaugural State of the System Report.	<b>MODERATELY ACHIEVED</b> We have undertaken data collection activities, workshops and consultations to inform development of the SysMEL. Further work is required to advance the SysMEL methodology and establish a baseline to monitor how Australia is progressing against actions outlined in the National Disaster Risk Reduction Framework.
<b>Performance analysis</b>	<p>We are working across Australian Government agencies, state and territory governments and key stakeholders to realise the objectives of the Second National Action Plan to implement Australia's NDRRF.</p> <p>The plan was endorsed by all Emergency Management Ministers on 25 August 2023, following extensive consultation with key stakeholders across sectors. The plan will guide Australia's progress towards achieving the UN Sendai Framework for Disaster Risk Reduction's 2030 goals and:</p> <ul style="list-style-type: none"> <li>• draws together Outcomes and National Actions identified as important by stakeholders, calibrated against global and government priorities</li> <li>• ensures a strategic link to the National Disaster Risk Reduction Framework, its 4 priorities and strategies for action.</li> </ul> <p>Over the reporting period, NEMA delivered the following planned activities across the 4 framework priorities.</p>	

Performance Measure 1.3	Leadership and coordination efforts reduce disaster risk across Australia.	
	<b>Understand disaster risk</b>	<p>We reviewed and actively shaped developing national policies and frameworks across Australian Government portfolios and advocated for approaches that reduce existing risk, and limit the creation of new risks. This included continued engagement in the development of the Australian Government Net Zero Plan, and its underpinning sectoral emissions reduction plans.</p> <p>We continued to meet our international commitments, sharing experiences and knowledge in areas of mutual interest with international partners, including the United States Federal Emergency Management Agency, Public Safety Canada and the New Zealand National Emergency Management Agency. We engaged multilaterally sharing experience and knowledge, including through the United Nations Office of Disaster Risk Reduction (UNDRR), G20 Disaster Risk Reduction Working Group and the Pacific Regional Disaster Managers Meeting.</p>
	<b>Accountable decisions</b>	<p>To strengthen risk-informed decision making the Australian Government's Disaster Ready Fund (DRF) (refer Performance Measure 4.2), we continued to invest in projects which significantly reduce disaster risk and build long-term resilience in the face of increasing disasters. These projects are jointly funded with state and territory or local governments. DRF Round Two, announced in August 2024, saw Australian Government investment of over \$54 million in 41 infrastructure projects; \$67 million for 85 systemic risk reduction projects; and \$75 million for 38 projects that both deliver infrastructure and risk reduction outcomes.</p> <p>To assist with the creation of mitigation plans at different levels and scale, the Hazard Insurance Partnership (HIP) (refer Performance Measure 3.2) is progressing the development a Mitigation Measures Knowledge Base. This will ensure property owners, communities and all levels of government have readily available advice on best practice mitigation measures and actions they can undertake to reduce the risk to their homes.</p>
	<b>Enhanced investment</b>	<p>We continue to administer the DRF to invest in priority risk reduction measures and achieve disaster risk reduction outcomes (refer Performance Measure 4.2).</p> <p>Through the HIP (refer Performance Measure 3.2) NEMA is working to improve the accessibility, variety and uptake of insurance.</p>
	<b>Governance, ownership and responsibilities</b>	<p>We progressed activities to ensure disaster management arrangements are inclusive and networked, representing diverse and disproportionately at risk groups. This included engaging the University of Sydney Centre for Disability Research and Policy to develop the <i>Disability Inclusive Emergency Management: Principles and Practical Action Guide</i> for disability inclusive disaster arrangements, and a toolkit to operationalise planning and practices.</p>

Performance Measure 1.3	Leadership and coordination efforts reduce disaster risk across Australia.	
	<b>Governance, ownership and responsibilities</b>	<p>We worked with the DFAT on development of the UNDRR's Gender Action Plan to Support Implementation of the <i>Sendai Framework for Disaster Risk Reduction 2015-2030</i>.</p> <p>We continue to explore opportunities to drive culturally safe inclusion of First Nations communities, knowledge and experience into the disaster management system. An example is recent engagement with the National Indigenous Disaster Resilience (NIDR) program, a first-of-its kind research project bringing together First Nations communities and experts alongside disaster management professionals to improve the resilience of communities in the face of increasing disasters.</p>
<b>Source</b>	PBS Program 1.1: NEMA. 2023-24 Portfolio Budget Statements (page 116) and 2023-24 Corporate Plan (pages 23-48)	
<b>Methodology</b>	<p>An analysis of whether milestones to implement the NDRRF was achieved. The analysis also included whether we had established a system for monitoring, evaluation and learning from Australia's efforts to reduce systemic risk through the SysMEL.</p> <p>Details for the analysis of progress in forward years to implement the Second National Action Plan, initiation of a review of National Disaster Risk Reduction Framework, and release of the annual State of the System Report is outlined in the 2024-25 Portfolio Budget Statement cycle.</p>	



Australian Government  
National Emergency  
Management Agency

  
**Humanihut**  
RIGID REDEPLOYABLE INFRASTRUCTURE

Australian Government  
National Emergency  
Management Agency

  
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## Strategic Objective 2

Building scalable, coordinated emergency management capability for nationally significant, cross-jurisdictional and international crises.

Performance Measure 2.1	Nationally significant emergency management capability projects contribute to enhanced community resilience and safety outcomes.	
<b>ON TRACK</b>		
Result and rationale for result	Planned performance	Results to date
	100% of NEMS milestones achieved.	<b>ON TRACK</b> Procurement of deployable assets; and establishment of a NEMS Capability with 2024-25 resourcing secured. Establishing strategic partnerships with relevant Australian Government agencies entities continues.
Performance analysis	<p>Our leadership role in delivering National Public Safety Capability projects includes delivering the NEMS, the cell broadcast NMS, and the PSMB taskforce. Combined, these and other NEMA projects enhance resilience and safety outcomes for the Australian community.</p> <p>During 2023-24, we procured an emergency shelter capability, water purification and storage and related emergency goods to establish an initial, first-of-its-type physical stockpile of emergency goods as part of the NEMS capability. In response to Tropical Cyclone Jasper, the first of the emergency shelter camps was deployed to Bloomfield in Far North Queensland on 11 January 2024. The emergency shelter camp, with a UV water treatment system, was deployed to provide temporary workers' accommodation, primarily for Disaster Relief Australia volunteers supporting clean-up and recovery efforts to the communities of Wujal Wujal, Bloomfield and Degarra.</p> <p>The NEMS capability was further enhanced in 2023-24 as the NEMS Standing Offer Panel was progressively completed. The panel was launched on AusTender on 2 May 2024, and a second Request for Tender (RFT) for Tranche 2 of the panel was issued in May and closed in June 2024. The panel offers authorised government buyers speedy and assured access to goods and services on pre-negotiated terms, and the intent for this second RFT is to increase the value offering across all panel groupings and categories. Over time, local, state and territory and key Australian Government agencies will be authorised to procure from the panel if they choose to take advantage of the streamlined procurement process, and the capability and value for money benefits offered by the panel.</p> <p>Strategic partnerships with other Commonwealth entities is the third pillar of the NEMS capability. Where other Australian Government entities have an existing complementary capability, contracts or standing offer panels which could be used to support disaster response and relief efforts, NEMA will seek agreements to leverage these capabilities, rather than duplicating them through the Stockpile or NEMS Panel. NEMA becoming an authorised customer under the Defence Air Transport Panel, and the Defence Mortuary and Bereavement Support Panel in December 2023 are examples of these types of partnerships.</p>	

Performance Measure 2.1	Nationally significant emergency management capability projects contribute to enhanced community resilience and safety outcomes.
<b>Performance analysis</b>	<p>Another nationally significant capability project, the NMS, co-delivered with the Department of Infrastructure, Transport, Regional Development, Communications and the Arts, issued an RFT for the cell broadcast entity in November 2023. As of the end of June 2024, vendor negotiations were well progressed on technical, commercial and legal matters. The NMS rollout will be supported by 3 complementary work streams:</p> <ul style="list-style-type: none"> <li>• a national public awareness campaign</li> <li>• a national training program for system users (including states and territories)</li> <li>• national operating protocols co-designed with states and territories.</li> </ul> <p>Each work stream was established during 2023–24.</p> <p>In May 2023, the Australian Government responded to the independent PSMB review conducted in 2022. This included investing \$10.1 million over the next 2 years to establish a taskforce to take forward the recommendations of the PSMB review and drive the delivery of a national PSMB capability. The development and roll-out of a national PSMB capability will be a significant, long-term infrastructure program, requiring the support, agreement and funding commitments from the Australian Government as well as state and territory governments. Our role has been to stand up the PSMB taskforce to take forward the recommendations of the PSMB Review. The Taskforce is responsible for establishing the framework for the PSMB capability and work in collaboration with states and territories.</p> <ul style="list-style-type: none"> <li>• The PSMB Taskforce was formally established in August 2023 and has successfully implemented a new governance structure under the National Program Management Office (NPMO) including a representative Advisory Board. The taskforce has also established dedicated multi-jurisdictional working groups for each major work stream covering the Intergovernmental Agreement (IGA), National PSMB Entity (NPE) and the Capability/Network Solution.</li> <li>• A Draft IGA was developed collaboratively with all jurisdictions and has been progressed through senior officials to the National Emergency Management Ministers’ Meeting (NEMMM). The NEMMM meeting in April 2024 confirmed the national commitment to and priority of the PSMB program and acknowledged that the negotiation of the IGA was in progress, subject to additional information relating to costs and governance frameworks.</li> <li>• The NPE working group made significant progress towards a design for the new entity including governance and operating parameters. The development of the final draft NPE design will require additional information relating to the recommended technical solution, delivery and commercial models for PSMB.</li> </ul> <p>The capability work stream has successfully completed a statement of national requirements, which has been endorsed by all jurisdictions. These requirements, based on the approved National Objectives, will form the basis for a national approach to market from July to September 2024.</p>
<b>Source</b>	PBS Program 1.1: NEMA. 2023–24 Portfolio Budget Statements (page 116) and 2023–24 Corporate Plan (pages 23–48)
<b>Methodology</b>	Analysis of delivery milestones for implementation of 3 core capability projects in accordance with project governance arrangements. Data was drawn from internal records to assess the result.

Performance Measure 2.2	Building alternative Commonwealth capabilities supports states and territories as the primary first responders through significant crises.	
<b>ON TRACK</b>		
<b>Result and rationale for result</b>	<b>Planned performance</b>	<b>Results to date</b>
	100% of 2023–24 Disaster Relief Australia milestones achieved through the grant funding agreement.	<p><b>ON TRACK</b></p> <p>7 of the 8 planned milestones were delivered in 2023–24, including:</p> <ul style="list-style-type: none"> <li>• agreement of NEMA and Disaster Relief Australia Operational Model</li> <li>• a sustainable funding model established</li> <li>• the Volunteer Wellbeing Program established</li> <li>• development of key infrastructure</li> <li>• procurement of equipment and inventory</li> <li>• establishment of the National Operations Centre</li> <li>• impact and analysis reporting.</li> </ul> <p>The final milestone, uplift of processes, governance and capability was 72% completed with one element (professional development) underway.</p>
	100% of NEMS milestones achieved.	<p><b>ON TRACK</b></p> <p>Procurement of deployable assets; and establishment of a NEMS capability with 2024–25 resourcing secured. Establishing strategic partnerships with relevant Australian Government agencies continues.</p> <p><i>(refer Performance measure 2.1 for analysis)</i></p>
Finalisation of a National Capability Catalogue.	<p><b>ACHIEVED</b></p> <p>National Capability Catalogue was completed by 31 December 2023.</p>	
<b>Performance analysis</b>	<p>During 2022–23, we entered into a grant agreement with Disaster Relief Australia to support its organisational uplift with the aim of on-boarding 5,200 new volunteers over 4 years, providing greater support to states and territories and providing an alternative to deployment of the ADF during relief and recovery operations. Performance of this grant is measured through reports from the Department of Industry, Science and Resources Business Grants Hub assessing Disaster Relief Australia progress against the 8 project milestones in the 2023–24 period.</p> <p>Since December 2022 through to 30 June 2024, Disaster Relief Australia has grown volunteer numbers by 1,889, strengthening its position to provide support to states and territories in relief and recovery. As at 30 June 2024, the Australian Government responded to requests for assistance from states and territories through deploying Disaster Relief Australia, as an alternative to the ADF, 4 times. These deployments included:</p> <ul style="list-style-type: none"> <li>• planning and logistics support to the Northern Territory bushfires</li> <li>• impact assessment assistance to the Northern Territory following bushfires</li> <li>• clean-up operations in South East Queensland post storms</li> <li>• support to Far North Queensland, post Tropical Cyclone Jasper.</li> </ul>	

<b>Performance Measure 2.2</b>	Building alternative Commonwealth capabilities supports states and territories as the primary first responders through significant crises.
<b>Performance analysis</b>	<p>During 2023-24, we procured goods as part of the NEMS capability and deployed emergency shelter camps in response to Tropical Cyclone Jasper. The NEMS capability was further enhanced as part of the NEMS Standing Offer Panel (see details in Performance Measure 2.1).</p> <p>The National Capability Catalogue was completed on 31 December 2023 and facilitates the matching of non-government organisations and volunteer organisations with state and territory requirements in the context of crises that exceed, or expect to exceed, the capacity of the responding jurisdictions resources. A voluntary protocol for use of the NCM to coordinate not-for-profits has been established to assist in relief activities. The protocol may be activated upon request of a state or territory.</p>
<b>Source</b>	<p>PBS Program 1.1: NEMA.</p> <p>2023-24 Portfolio Budget Statements (page 116) and 2023-24 Corporate Plan (pages 23-48)</p>
<b>Methodology</b>	<p>In reporting our performance results this year, NEMA, with support of an external party, has undertaken additional validation of the results of this performance measure. The outcome of this work has confirmed data lineage from source to reported results, ensuring what we have reported is reliable, verifiable, and repeatable.</p> <p>An analysis of whether delivery milestones for implementation of the work streams are in accordance with the Grant Agreement and the project governance arrangements. Data was drawn from Business Grants Hub, hosted by the Department of Industry, Science and Resources, internal project reporting records, and other internal reporting to Executive, to assess the result.</p>



Performance Measure 2.3	Coordination and planning capability contributes to response, relief, and recovery outcomes.	
<b>ON TRACK</b>		
Result and rationale for result	Planned performance	Results to date
	Achievement of all project delivery milestones for initial phases of the Coordination and Planning Transition Project.	<p><b>ON TRACK</b></p> <p>Achievement of the 2023-24 milestones includes a count of the following items represented as a percentage against the target of 100%. Three of the 4 milestones were completed, with milestone 3 on track:</p> <ol style="list-style-type: none"> <li>1. The project plan was endorsed on 25 March 2024 and is being implemented.</li> <li>2. The training framework was finalised on 14 April 2024 and training has begun. This has included but not limited to: CASP, Liaison Officer, CCT, Foundations in Recovery and Disaster Recovery Funding Arrangements and Mental Health First Aid training.</li> <li>3. Recruitment is continuing with the majority of activities completed (21 out of the 24 vacant positions have been filled, with the remaining 3 positions outstanding due to a lack of suitable candidates).</li> <li>4. All 8 Operating Models which, outline how the Coordination and Planning Branch performs its core functions, were approved on 13 November 2023. The Operating Models ensure NEMA's CPOs have clarity of role, and apply a nationally consistent approach with Australian Government and State and Territory Government agencies that coordinate and deliver emergency response, relief, recovery, prevention and preparedness. This has been bolstered by the strategic Operating Concept and Stakeholder Concept to further embed this model, which was endorsed by our Executive Group on 22 April 2024.</li> </ol>
Performance Analysis	<p>Our CPOs in all Australian states and territories are able to 'surge' to support disaster-affected communities, in partnership with state and territory governments, who have the primary role for disaster response and recovery.</p> <p>Over the reporting period, we successfully integrated the former Recovery Support Officer (RSO) network from the National Recovery and Resilience Agency and Regional Planning Officer network (RPO) from Emergency Management Australia into a single CPO network. This network:</p> <ul style="list-style-type: none"> <li>• delivers on the Government's ongoing commitment to be informed by, and responsive to, the crisis management needs of all communities across Australia</li> <li>• ensures stronger coordination with the states and territories and a more joined up approach to support the needs of communities to build resilience, reduce risk and harm and effectively respond to and recover from all hazards</li> <li>• enhances our ability to surge and sustain support in disaster impacted communities</li> <li>• ensures all regional and metropolitan areas currently in active recovery will have access to a dedicated CPO.</li> </ul>	

<b>Performance Measure 2.3</b>	Coordination and planning capability contributes to response, relief, and recovery outcomes.
<b>Performance Analysis</b>	<p>By bringing these 2 networks together, we can better support and coordinate efforts across the full crisis management continuum, in partnership with state and territory agencies. Areas in active recovery will have a dedicated CPO to work alongside and in cooperation with their state or territory colleagues to ensure priority needs are being met, for as long as support is needed.</p> <p>This approach has been informed by feedback from state, territory and local governments and communities about how we can better integrate with our partners to collectively build resilience, reduce risk and harm, and effectively respond to and recover from disasters.</p> <p>The Operating Concept (a strategic document that sits above the Operating Models), communicates the functions of the Coordination and Planning Officers across the emergency management continuum. The 8 Operating Models break functions down into further detail and outline key Branch processes.</p> <p>A recruitment program is largely complete to ensure we have the most appropriately skilled CPOs located where they can best integrate with and support their state and territory colleagues. Recruitment activities are continuing into 2024-25 to fill all vacancies. A training program has been developed and is being implemented to ensure the CPOs are upskilled across the full crisis management continuum and are able to surge, alongside their state and territory colleagues, to provide support to Australian communities anywhere in the nation in preparedness for, response to and recovery from a crisis.</p>
<b>Source</b>	<p>PBS Program 1.1: NEMA.</p> <p>2023-24 Portfolio Budget Statements (page 116) and 2023-24 Corporate Plan (page 23-48)</p>
<b>Methodology</b>	<p>An analysis of whether delivery milestones for the initial stages of the Coordination and Planning Transition Project was achieved. Data was drawn from internal records to assess the result. Delivery milestones for forward years was determined following completion of the project plan</p>

## Strategic Objective 3

Building evidence, intelligence and insights to empower communities, leaders and stakeholders to make effective decisions.

Performance Measure 3.1		Communities, leaders and stakeholders make effective decisions through decision support information and predictive analysis.
<b>ON TRACK</b>		
Result and rationale for result	Planned performance	Results to date
	All NJCOP project sprints are delivered in accordance with agreed Steering Committee requirements.	<p><b><u>ON TRACK</u></b></p> <p>In 2023-24, we planned and delivered project milestones to enhance functionality in accordance with project steering committee approved business priority requirements and roadmap. This included:</p> <ul style="list-style-type: none"> <li>Transition of functions from the Palanterra platform to the NJCOP including approximately 50 new data layers into the portal, such as Defence locations and overseas High Commission locations. Palanterra was a geospatial mapping platform developed and maintained by the Australian Geospatial-Intelligence Organisation (AGO), used for all-hazard situation awareness and to assist with the mapping component of the National Situation Room (NSR) incident notification workflow.</li> <li>Development of a new mark-up application which will be used by NSR staff to develop maps for notifications and dashboards; staff completed training for the 30 June 2024 transition.</li> </ul>
Performance analysis	<p>The Australian Government's NJCOP is one key tool to achieve better collaboration. It is an official-classified platform that is available to all Australian Government emergency management stakeholders, and all state and territory emergency management agencies. The NJCOP provides all-hazards situational awareness and impact related information in near-real-time.</p> <p>The NJCOP was developed in response to the recommendations outlined by the 2020 <i>Royal Commission into National Natural Disaster Arrangements</i> and partially addresses a number of these recommendations centred on collaboration. This is achieved through displaying a range of data feeds such as emergency warnings, current weather events, government assistance, infrastructure, and demographics from agencies such as the Bureau of Meteorology, Australian Bureau of Statistics and Geoscience Australia.</p> <p>The data assists stakeholders to determine potential impact analysis and therefore provides decision support. New data layers are being added to improve the system which enables users to overlay several data layers in order to complete manual analytics, for example:</p>	

Performance Measure 3.1	Communities, leaders and stakeholders make effective decisions through decision support information and predictive analysis.
<b>Performance analysis</b>	<ul style="list-style-type: none"> <li>• Stakeholders can view real-time warnings and potential impact areas and overlay this with demographic information to determine population data such as the percentage of children or First Nations people in an LGA. This enables the stakeholder to make decisions based on anticipated impacts to the population.</li> <li>• The Australian Electoral Commission uses the NJCOP to show the polling booths for federal elections in real time and any weather or crisis events which may impact polling and pre-polling locations so they can anticipate challenges.</li> <li>• The NJCOP has a new mark-up function to develop individualised mapping products for information briefs and reports. This assists in collaboration and decision-making by providing impact related information in near-real-time.</li> </ul> <p>The NJCOP is delivered in collaboration between NEMA and the Department of Home Affairs. Scoping is currently taking place for an NJCOP app to assist in quicker situational awareness to guide impact assessment and decision-making supporting improved response to emergency situations.</p>
<b>Source</b>	<p>PBS Program 1.1: NEMA.</p> <p>2023-24 Portfolio Budget Statements (page 116) and 2023-24 Corporate Plan (pages 23-48)</p>
<b>Methodology</b>	<p>Analysis of NJCOP project delivered in accordance with steering committee requirements. Data was drawn from internal records to assess the result.</p> <p>In forward years, the analysis will also detail whether NEMA was able to achieve completion of a monitoring and evaluation methodology, to evaluate the effectiveness of decision-making through the provision of decision support products and predictive analysis. The data sources are yet to be determined until the monitoring and evaluation methodology has been established.</p>



Performance Measure 3.2	Building a national picture of hazard risk, targeting investment and understanding effective mitigation measures.	
<b>ON TRACK</b>		
Result and rationale for result	Planned performance	Results to date
	Establishment of partnerships, work plans, and initial deliverables completed in line with agreed key work stream requirements.	<p><b>ON TRACK</b></p> <p>We established the HIP in February 2023. It has met 4 times in the reporting period (6 September 2023, 7 December 2023, 23 February 2024 and 21 May 2024).</p> <p>A HIP work plan has been developed and agreed, and deliverables have been completed in line with agreed requirements in 2023-24 for 5 out of the 6 work streams.</p> <p>Work by the Australian Bureau of Statistics to establish the enduring insurance data asset has been delayed by the need to consider privacy provisions. However, options to use aggregate policy information about affordability and coverage have been agreed to support the ongoing work of HIP as an interim step.</p>
<b>Performance analysis</b>	<p>The government recognises that more and more Australians are facing unaffordable insurance premiums and accessibility is declining. Having access to affordable insurance is an important element of a resilient society. Without insurance, people face longer recovery times and need to rely on their own savings or funding from governments or charities, to support recovery.</p> <p>We established the HIP in February 2023. The partnership has provided a positive forum to share information and consult on challenges, programs and initiatives including risk reduction funding guidelines and consumer-facing improvements related to natural hazard insurance. Work is underway for all 6 work streams under the HIP. Over the reporting period:</p>	
	<b>Work Stream 1:</b> Establishing the HIP	We held 4 HIP meetings and expanded representation in the group to include an additional insurer and 2 reinsurers.
	<b>Work Stream 2:</b> Enduring Data Asset	The Australian Climate Service led work to create an enduring insurance data asset. The Australian Bureau of Statistics tabled a request to collect insurance data in both Houses of Parliament in May 2024 and continued to work with individual HIP insurers to make sure personal information would be collected in an appropriate manner. While sharing and analysis of insurance data have been delayed due to challenges associated with privacy regulations and data management, we continued to engage closely with key data partners Australian Bureau of Statistics and Australian Climate Service, as well as the insurance sector to identify alternate datasets.

Performance Measure 3.2	Building a national picture of hazard risk, targeting investment and understanding effective mitigation measures.	
Performance analysis	<b>Work Stream 3:</b> Making a national private Mitigation Measures Knowledge Base (MMKB)	We progressed work to develop an MMKB to deliver a comprehensive public collection of evidence-based risk mitigation activities for flood, cyclones and bushfires. This will ensure property owners, communities and all levels of government have readily available advice on best practice mitigation measures and actions they can undertake to reduce the risk to their homes. The underlying database of potential mitigation actions was completed in April 2024 in partnership with James Cook University and the University of Queensland. Work will commence in the next reporting period to develop the public interface for the project to support a public release by the end of 2024.
	<b>Work Stream 4:</b> Exploring public-private partnerships	We continued to explore opportunities to leverage action through public-private partnerships. In October 2023, the Resilient Building Council released its Bushfire Resilience Rating Home Self-Assessment App, partially funded by a \$3 million grant from the Australian Government. In March 2024, 2 insurers announced they would provide reductions to premiums for households who had been certified under the scheme.
	<b>Work Stream 5:</b> Reviewing standard cover and definitions.	The Treasury continued its work leading a review of standard cover and standard definitions for certain natural hazards. A consultation paper was released for public comment from 7 March to 8 April 2024, and work will continue into the next reporting period on analysing responses to determine next steps.
	<b>Work Stream 6:</b> Community Awareness and Education	We completed the first national attitudinal research report in April 2024. Almost 5200 households across Australia were surveyed to build a national understanding of Australian communities' perceptions and awareness of disaster risk, insurance and preparedness activities. We will use the insights from the attitudinal research to develop a range of education and awareness materials in collaboration with state and territory governments, charities, not-for-profit organisations and insurers.
Source	PBS Program 1.1: NEMA. 2023-24 Portfolio Budget Statements (page 116) and 2023-24 Corporate Plan (pages 23-48)	
Methodology	An analysis of whether work plan deliverables and subordinate project milestones were achieved. Data was drawn from internal records to assess the result.	





## Strategic Objective 4

Contributing to saving lives, reducing harm, and maintaining public trust to mitigate the consequences of disasters and build back better through investment in people, capabilities and communities.

Performance Measure 4.1		The government supports jurisdictions to deliver timely and targeted recovery assistance to communities impacted by disasters.	
<b>ON TRACK</b>			
Result and rationale for result	Planned performance	Results to date	
	DRFA, AGDRP, and DRA timeliness targets are met 100% of the time.	<p><b><u>ON TRACK</u></b></p> <p>The final result has been determined by comparing the average responsiveness across all occurrences to form a final rating against the target of 100%. For 2023-24, the average across the result areas was 77.83%:</p> <ul style="list-style-type: none"> <li>AGDRP and DRA timeliness targets were met 100% of the time with a decision brief provided to the Minister within agreed timeframes of NEMA determining that an AGDRP and DRA payment may be required.</li> <li>DRFA Category A and B timeliness targets were met 98.53% of the time with NEMA confirming a state activation within agreed timeframes of a completed notification from a jurisdiction.</li> <li>DRFA Category C and D timeliness targets were met 57.14% of the time with NEMA providing a brief to the Minister within agreed timeframes from the date of receipt of full request from a jurisdiction.</li> </ul>	
	100% of DRFA (Category C and D) funding requests to the Minister address the DRFA Principles.	<p><b><u>ACHIEVED</u></b></p> <p>100% of all advice to the Minister on Category C and D requests addressed the DRFA Principles.</p>	
	Completion of a meta-analysis to determine a baseline for effectiveness of DRFA Category C.	<p><b><u>ACHIEVED</u></b></p> <p>Meta-analysis to determine a baseline for effectiveness of DRFA Category C has been completed with common themes and improvements to be circulated to external stakeholders.</p>	

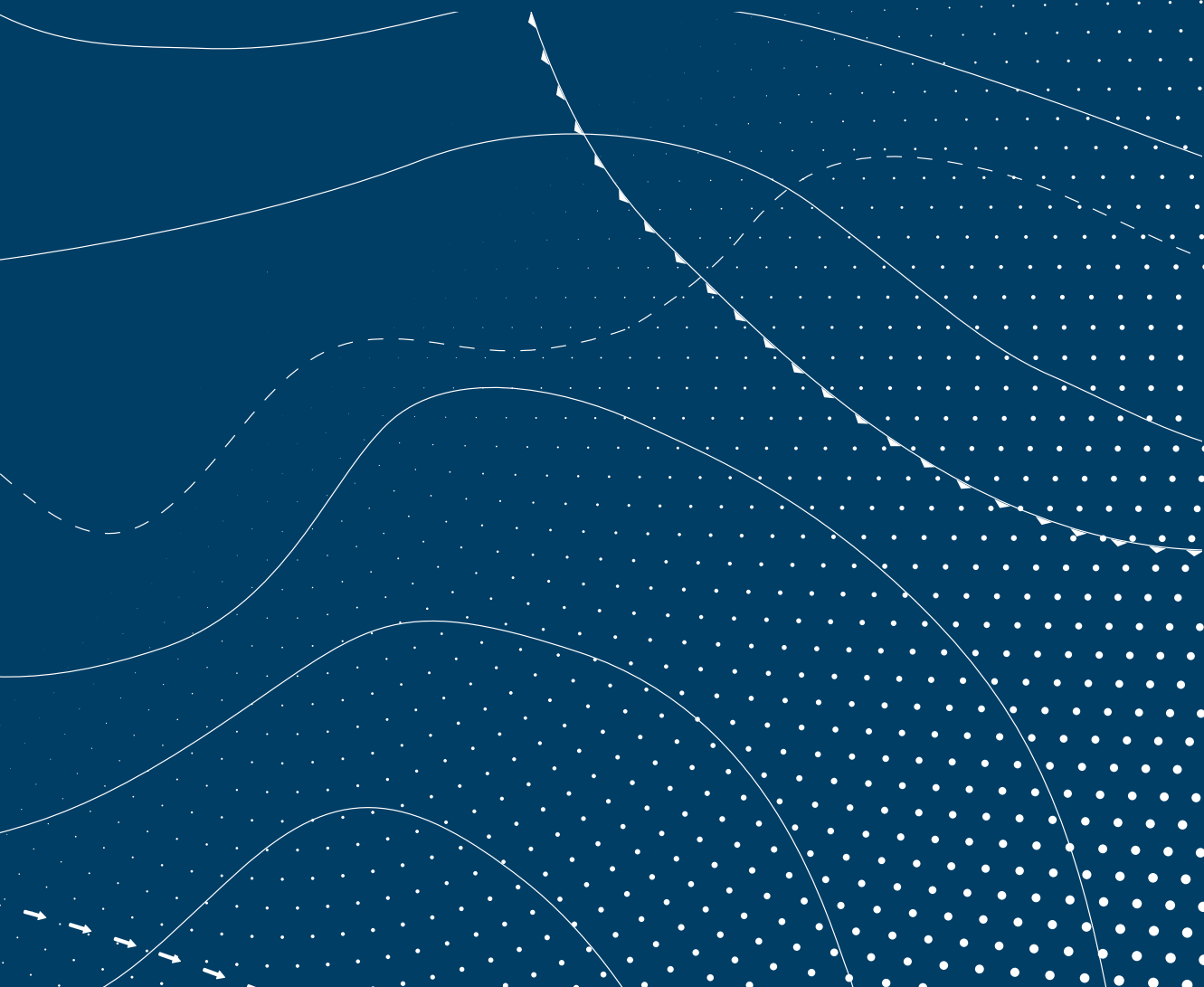
Performance Measure 4.1	The government supports jurisdictions to deliver timely and targeted recovery assistance to communities impacted by disasters.	
	Establish a monitoring and evaluation methodology for DRFA Category C and D.	<p><b><u>ACHIEVED</u></b></p> <p>In line with the Monitoring and Evaluation Framework for Disaster Recovery Programs, a methodology document has been developed to assist state and territory program managers to plan, monitor and execute evaluation activities and can be applied broadly to activities within and outside of the DRFA.</p>
<b>Performance analysis</b>	<p>Each disaster event is unique and we must provide accurate and timely advice to government on the impact of a disaster event, the assistance required and any emerging issues so government can respond in the most effective way.</p> <p>NEMA is responsible for the DRFA, which provides Australian Government funding to states and territories to assist with the costs of providing relief and recovery activities to disaster affected communities.</p> <p>The DRFA is a cost-sharing arrangement between the Commonwealth and the states and territories. It makes provisions for state and territory governments to activate relief and recovery assistance immediately following a disaster without seeking approval from the Australian Government. States and territories may request additional financial assistance for measures under Category C and D of the DRFA following a severe event. We provide advice to the Minister on these requests for assistance.</p> <p>A meta-evaluation of DRFA Category C programs was completed to address recommendations from the Australian National Audit Office (ANAO) Audit Report No. 23 of 2022-23 <i>Administration of the Disaster Recovery Funding Arrangements</i> and deliver on the commitment made at the NEMMM to improve DRFA monitoring and evaluation processes. The meta-evaluation collated findings across multiple DRFA Category C evaluations, which were provided to NEMA by state governments. It synthesised findings to identify common themes in the design, implementation and outcomes of programs, as well as highlight trends, challenges and best practices in DRFA Category C programs.</p> <p>Findings and recommendations are aimed at supporting the design and implementation of future DRFA Category C programs, and improving future evaluations. An overview from the Category C Meta Evaluation which summarises the reasoning behind the evaluation, the methodology used, the types of programs evaluated and the findings and recommendations has been finalised. It also identifies common themes in relation to the design, implementation and outcomes of Category C programs and avenues for coordinated evaluation efforts in future Category C programs.</p> <p>We have developed an evaluation methodology to assist the states and territories to plan, monitor and execute evaluations of DRFA programs. The methodology contains detailed guidance on the evaluation process, including an Evaluation Questions Bank and a suite of templates to guide rigorous and consistent evaluations.</p>	
<b>Source</b>	PBS Program 1.2: Australian Government Disaster & Emergency Financial Support. 2023-24 Portfolio Budget Statements (page 117) and 2023-24 Corporate Plan (page 23-48)	
<b>Methodology</b>	An analysis of whether we were able to meet responsiveness targets to activate funding through the DRFA and the AGDRP/DRA, and whether our advice on all DRFA Category C and D requests addressed the DRFA Principles. Analysis will consider whether we have completed a meta-analysis to determine a baseline for the effectiveness of DRFA Category C, as well as establish a monitoring and evaluation methodology to measure the effectiveness of DRFA Category C and D. Data was drawn from internal records to assess the result.	

Performance Measure 4.2	Disaster risk reduction investment supports communities, businesses and individuals to be better prepared for, and more resilient to, disaster events.	
<b><u>ACHIEVED</u></b>		
<b>Result and rationale for result</b>	<b>Planned performance</b>	<b>Results to date</b>
	100% achievement of all program design and delivery milestones for Disaster Ready Fund Round One.	<p><b><u>ACHIEVED</u></b></p> <p>All planned program design and delivery milestones for 2023–24 were completed and are reported as a percentage against the target of 100%:</p> <ol style="list-style-type: none"> <li>1. All 8 state and territory funding schedules were signed by November 2023.</li> <li>2. Implementation plans endorsed by NEMA.</li> <li>3. The full \$200 million was paid to state and territories for Round One.</li> <li>4. Development and delivery of guidelines for Round Two completed.</li> </ol>
	Establish a monitoring and evaluation framework to measure the effectiveness of disaster risk reduction investment.	<p><b><u>ACHIEVED</u></b></p> <p>The DRF Monitoring and Evaluation Plan was endorsed by the Senior Responsible Officer on 1 March 2024. It outlines our approach for monitoring and evaluating the DRF including data sources, indicators and measures of success to develop key lessons learnt through the implementation of the projects and make recommendations on areas to improve the facilitation of this fund.</p>
<b>Performance analysis</b>	<p>The DRF is the Australian Government’s flagship disaster resilience and risk reduction initiative. The DRF’s objectives are to:</p> <ul style="list-style-type: none"> <li>• increase the understanding of natural hazard disaster impacts, as a first step towards reducing disaster impacts in the future</li> <li>• increase the resilience, adaptive capacity and/or preparedness of governments, community service organisations and affected communities to minimise the potential impact of natural hazards and avert disasters</li> <li>• reduce the exposure to risk, harm and/or severity of a natural hazard’s impacts, including reducing the recovery burden for governments, cohorts at disproportionate disaster risk, and/or affected communities.</li> </ul> <p>Funding for Round One of the DRF became available on 1 July 2023 and \$200 million was awarded to 187 projects across Australia with a combined investment (state and territory and partner contributions) of almost \$400 million. All 8 state and territory funding schedules were signed by November 2023.</p> <p>In 2023–24, 98% of projects funded under Round One were underway. A variety of projects were funded, spanning the environmental, built and social and economic domains. The \$200 million Commonwealth contribution paid to state and territories includes approximately:</p> <ul style="list-style-type: none"> <li>• \$64.5 million for 74 infrastructure projects.</li> <li>• \$84 million for 74 risk reduction projects.</li> <li>• \$51.5 million for 39 combined (infrastructure and risk reduction) projects.</li> </ul>	

Performance Measure 4.2	Disaster risk reduction investment supports communities, businesses and individuals to be better prepared for, and more resilient to, disaster events.
<b>Performance analysis</b>	<p>The DRF will be evaluated to measure how well the outcomes and objectives of the projects have been achieved to ensure iterative and adaptive learning, informing future Australian Government actions and develop future rounds and future similar programs. The DRF Monitoring and Evaluation Plan was approved in March 2024 and outlines data sources, indicators and measures of success. We will implement the plan to identify key lessons learnt through the implementation of funded projects and areas for improvement to enhance the facilitation of this fund.</p> <p>The evaluation of Round One of the DRF will commence when the majority of Round One projects have been completed, with evaluations occurring approximately 2 years after schedules have been signed for each of the rounds, and at the end of the DRF term. This allows enough time for short- to medium-term outcomes to eventuate and be measured.</p> <p>In addition to the planned evaluation activities, a lessons register has been developed to capture lessons identified through the Round One process. These will be used to inform and streamline Round Two, which is currently underway, and Round Three design. Successful Round Two projects are expected to be announced from mid-2024 and Round Three consultation is anticipated to take place in the second half of 2024.</p>
<b>Source</b>	<p>PBS Program 1.3: Australian Government Resilience, Preparedness and Disaster Risk Reduction Support</p> <p>2023-24 Portfolio Budget Statements (page 118) and 2023-24 Corporate Plan (pages 23-48)</p>
<b>Methodology</b>	<p>In reporting our performance results in the APS this year, NEMA, with support of an external party, has undertaken additional validation of the results of this performance measure. The outcome of this work has confirmed data lineage from source to reported results, ensuring what NEMA has reported is reliable, verifiable, and repeatable.</p> <p>An analysis of whether DRF program design and delivery milestones were achieved year on year. The analysis also considered whether NEMA was able to establish a monitoring and evaluation methodology to measure the effectiveness of the DRF in forward years. The data was drawn from briefings to the Minister through the Parliamentary Document Management System (PDMS).</p> <p>In forward years, an evaluation of the impact of the DRF will take place, with evaluation questions and data sources already identified in the DRF Monitoring and Evaluation Plan.</p>

# Part 4:

## Management and accountability



Our governance arrangements assist us to deliver on our purpose, consistent with our legal, accountability and policy obligations. Under the PGPA Act, we established governance systems and processes that:

- promote the proper (efficient effective and ethical) use and management of public resources
- promote the achievement of our purpose
- promote our financial sustainability
- take account of the effectiveness of our decisions on public resources generally
- establish appropriate systems of risk management and internal control, including measures directed at ensuring all officials comply with relevant laws.

Strategic planning drives our activities and supports us in achieving our purpose. We identify our organisational priorities and performance measures in our Corporate Plan and the Portfolio Budget Statements. We report on our performance in the Annual Performance Statements within this annual report.

**Figure 6:** NEMA's planning and performance reporting framework

<p>This diagram shows the alignment of NEMA's Portfolio Budget Statements and Corporate Plan. Achievement against performance will be reported in NEMA's Annual Performance Statements.</p>	
<p><b>Statement of Strategic Intent</b></p> <p>The Statement of Strategic Intent sets out the purpose, vision and objectives of the National Emergency Management Agency.</p>	
<p><b>What we do</b></p>	<p><b>2023–24 Portfolio Budget Statements Outcome</b></p> <p>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><b>2023–24 Portfolio Budget Statement Programs</b></p> <p><b>1.1:</b> 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><b>1.2: Australian Government Disaster &amp; Emergency Financial Support</b></p> <p>NEMA administers the DRFA 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.</p> <p><b>Program 1.3: Australian Government Resilience, Preparedness and Disaster Risk Reduction Support</b></p> <p>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><b>Program 1.6: Emergency Management</b></p> <p>NEMA contributes to building a safe and secure Australia by coordinating the national response to disasters.</p>
	<p><b>Corporate Plan</b></p> <p><b>Purpose</b></p> <p>To enable more secure, stronger and resilient communities before, during and after emergencies.</p> <p><b>Vision</b></p> <p>Working through meaningful partnerships, we will build Australia's capacity for disaster resilience and support our communities when they need it most.</p>

This diagram shows the alignment of NEMA's Portfolio Budget Statements and Corporate Plan. Achievement against performance will be reported in NEMA's Annual Performance Statements.

<b>Strategic Objectives</b>	Leading and coordinating national action and assistance across the emergency management continuum.
	Building scalable, coordinated emergency management capability for nationally significant, cross-jurisdictional and international crises.
	Building evidence, intelligence and insights to empower communities, leaders and stakeholders to make effective decisions.
	Contributing to saving lives, reducing harm, and maintaining public trust to mitigate the consequences of disasters and build back better through investment in people, capabilities and communities.
<b>How we monitor and report</b>	Annual Performance Statements in the Annual Report 2023-24.



## Statement of Strategic Intent

Our Statement of Strategic Intent can be found on our website at [nema.gov.au/about-us/governance-and-reporting/reporting-and-publications](https://nema.gov.au/about-us/governance-and-reporting/reporting-and-publications).

## Corporate plan

Our 2023–24 Corporate Plan details our planned activities and performance, including the measures we use to assess performance. It also provides an outline of our capability and an overview of risk oversight and management systems. Our corporate plan can be found on our website at [nema.gov.au/about-us/governance-and-reporting/reporting-and-publications](https://nema.gov.au/about-us/governance-and-reporting/reporting-and-publications).

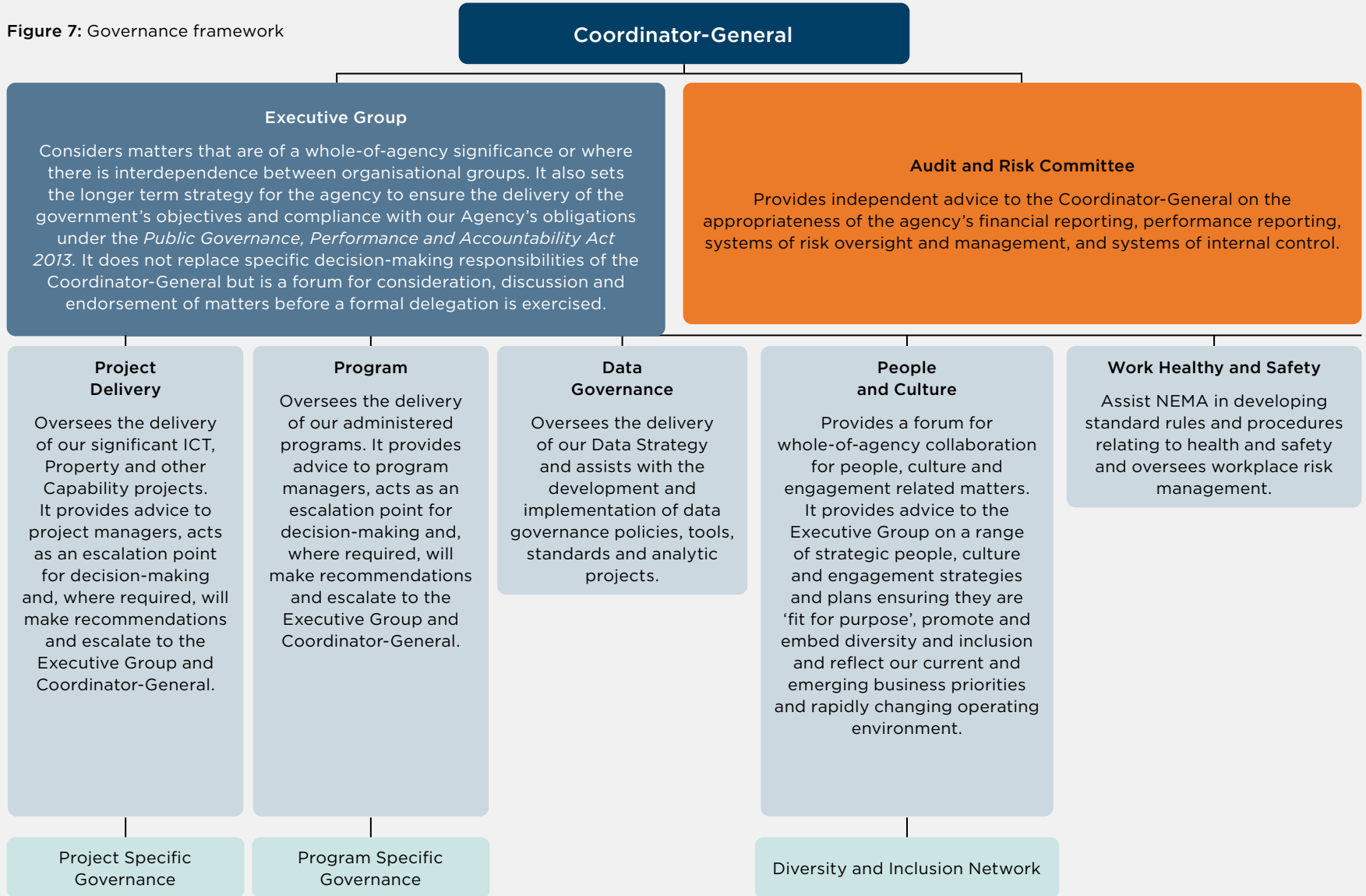
## Business planning

We implemented our business planning process in 2023–24 to align operational activities to the purpose, strategic objectives and the performance measures outlined in the Statement of Strategic Intent and the corporate plan.

## Governance

Our governance framework promotes the principles of good governance and supports our performance in line with government and organisational priorities.

Figure 7: Governance framework



## Executive Group

The Executive Group chaired by the Coordinator-General provides leadership and strategic direction for the delivery of our purpose and strategic objectives. It supports the Coordinator-General in the discharge of duties under the PGPA Act.

The Executive Group is supported by several subcommittees, which are chaired by senior executives:

- **Project Delivery Committee** oversees the delivery of significant information and communications technology (ICT), property and capability projects.
- **Program Committee** oversees the delivery of administered programs.
- **Data Governance Committee** oversees the delivery of our Data Strategy and assists to develop and implement data governance policies, tools and standards and analytic projects.
- **People and Culture Committee** provides a forum for whole-of-agency collaboration for people, culture and engagement matters.
- **Work Health and Safety Committee** assists to develop standards, rules and procedures relating to health and safety, and oversees workplace risk management, consistent with the requirements under the *Work Health and Safety Act 2011* (WHS Act).

## Managing our risks

We continue to mature and operationalise our policies and procedures to enable effective risk management. Our Risk Management Framework aligns with the Commonwealth Risk Management Policy and enables us to meet our obligations under the PGPA Act.

The framework is the set of policies, processes and structures which provides us with a systematic and comprehensive approach to managing risk. Our people are encouraged to identify and mitigate risks and use risk management as a tool to make sound business decisions that support the achievement of our purpose.

The Assistant Coordinator-General, Corporate is the Chief Risk Officer, who along with the central risk function, supports the Coordinator-General to embed a positive risk culture. Risk oversight is also a key role for each governance committee.

Our risk management includes identifying areas of strategic risk which, if realised, could affect our ability to achieve our purpose. The following strategic risks and opportunities were actively monitored in 2023–24.

Our opportunities	Our key risks
<ul style="list-style-type: none"> <li>• Bringing together our collective experiences provides an opportunity to provide scalable emergency management arrangements, improve community-led recovery learnings over time and provide a long-term approach to the reduction of disaster risk.</li> <li>• Using our national leadership helps improve and strengthen coordination with and between state and territory emergency management agencies.</li> </ul>	<ul style="list-style-type: none"> <li>• The impact of disasters on Australian communities is not diminished by our involvement, due to an inability to provide effective coordination and national leadership in emergency management.</li> <li>• We fail to leverage our resources (such as intelligence, technical, budgetary, stakeholders, etc.) to empower a community-led approach to preparedness, response, recovery, resilience and risk reduction.</li> <li>• We fail to maintain our reputation in the national leadership role to appropriately manage Australia's response, recovery, risk reduction and preparedness for disasters.</li> </ul>

## Audit and Risk Committee

The Audit and Risk Committee, established in accordance with Section 45 of the PGPA Act, provides independent advice to the Coordinator-General on our financial and performance reporting responsibilities, risk oversight and management, and system of internal controls.

The Committee's charter is available on our website at [nema.gov.au/about-us/governance-and-reporting](https://nema.gov.au/about-us/governance-and-reporting).

During 2023-24, the committee had 4 formal meetings and 2 special meetings. The members, their experience and meeting attendance is outlined in Table 1.

**Table 1:** Audit and Risk Committee Membership (2023-24)

Member name	Qualifications, knowledge, skills or experience	Number of meetings attended	Total annual remuneration (GST inc.)	Additional information
<b>Mr Lembit Suur</b>	<p>Mr Suur has led innovations in public sector governance design and practice, process improvement and efficiency, performance monitoring, reporting and accountability structures. He has extensive senior executive background in central government budgeting and resourcing processes. He led the development and implementation of the PGPA Act. Mr Suur has conducted recent reviews for various Australian Government agencies. He is also Chair of the Board Audit and Risk Committee of the Civil Aviation Safety Authority.</p> <p>Mr Suur holds Bachelor of Law and Bachelor of Arts (Hons) degrees from the University of Sydney, as well as postgraduate qualifications from the University of Sydney and Stanford University. He is a Graduate of the Australian Institute of Company Directors.</p>	6/6	\$20,019.47	Chair
<b>Ms Samantha Montenegro</b>	<p>Ms Montenegro has over 25 years' experience in public administration and consultancy work, with particular focus on governance, strategic risk management, finance and assurance. Ms Montenegro has held a variety of roles in a number of organisations as Chief Operating Officer, Chief Finance Officer, Chief Risk Officer and Chief Audit Officer, as well as serving as a member of a number of audit and risk committees. She has established whole-of-government policy and project management frameworks, and managed significant contracts across insurance, advertising and other domains.</p> <p>Ms Montenegro holds a Bachelor of Commerce and Economics from the Australian National University, as well as Graduate Diplomas in Fraud, Governance, Risk, Accounting and Audit. Ms Montenegro also holds a Graduate Certificate in Disaster Risk Reduction, a program delivered through CIFAL Newcastle, a United Nations training centre with a focus on disaster resilience and sustained development hosted by University of Newcastle.</p> <p>Ms Montenegro is a Graduate of the Australian Institute of Company Directors and a Fellow of the Chartered Accountants Australia and New Zealand.</p>	6/6	\$0	Deputy Chair As a member of the APS, Ms Montenegro is not eligible to receive sitting fees from NEMA.

Member name	Qualifications, knowledge, skills or experience	Number of meetings attended	Total annual remuneration (GST inc.)	Additional information
<b>Ms Emma Robinson</b>	<p>Ms Robinson brings over 25-years industry experience in Australian agriculture holding a range of roles in agronomy, policy, strategic planning, and corporate governance. These professional roles are complimented by Ms Robinson's experience owning and managing grazing properties in North and Central Queensland.</p> <p>With a deep interest in the sustainability of family farming, Ms Robinson applies her extensive knowledge to explore and advocate better approaches for agriculture at both a grass roots and strategic level.</p> <p>In 2016 Ms Robinson was named the Queensland RIRDC Rural Women of the Year and in 2015 undertook a Winston Churchill Trust Fellowship to research farmer cooperatives and beef supply chain innovations in the UK, US, and Canada.</p> <p>Ms Robinson is a past non-executive director of AgriFutures Australia and the Beef Cooperative Research Centre. She has formal qualifications in agricultural science and strategic foresight, and in 2019 completed a Certificate in New Ventures Leadership from the Massachusetts Institute of Technology. Ms Robinson is a graduate of the Australian Rural Leadership Program (Course 11) and the Australian Institute of Company Directors.</p>	6/6	\$12,583.36	Member
<b>Ms Fiona Smart</b>	<p>Ms Smart has over 30 years' experience in the APS and has held senior management roles in social policy, program development, implementation and management, business transformation and administration. This includes over 15 years' experience in grant design, selection and management, including leading development of a key Commonwealth government grants management system. Ms Smart is an experienced audit and risk committee member.</p> <p>Ms Smart holds a Bachelor of Economics from the Australian National University.</p>	1/6	\$0	Member Ms Smart commenced on 1 June 2024.

## Fraud and corruption

We do not tolerate fraudulent or corrupt behaviour and are committed to preventing, detecting and responding to fraud and corruption in all aspects of the business in line with our obligations pursuant to Section 10 of the PGPA Rule (the Fraud Rule).

Fraud and corruption undermines our ability to achieve our purpose and reduces the effectiveness of the Australian Government's policies and programs administered by NEMA. It is our responsibility to prevent funds, assets and information from being misused.

We have a Fraud and Corruption Control Framework and the Fraud and Corruption Control Plan, which were informed by a fraud and corruption risk assessment to identify key fraud and corruption risks. In some circumstances these risks are shared with delivery partners.

We have an established mechanism for reporting fraud and corruption on our website, including an online reporting form and a dedicated reporting email address

([reportfraud@nema.gov.au](mailto:reportfraud@nema.gov.au)) to provide an avenue of referral to our Integrity Officer. We maintain a central register for reported fraud and corruption incidents and engage specialist investigators when required. We also refer reported incidents to our delivery partners where they are best placed to investigate the matter.

During 2023–24, we established our Integrity Framework to support a strong integrity culture by clearly articulating the standards and obligations for conduct, performance and behaviour of all employees. It is based on the Commonwealth Integrity Maturity Framework, which is a set of 8 Integrity Principles that are derived from the key Commonwealth integrity laws, policies and procedures. It also considers the requirements of the National Anti-Corruption Commission, which commenced on 1 July 2023.

## Freedom of information

Under Part II of the *Freedom of Information Act 1982* (FOI Act), we are required to publish information to the public as part of the Information Publication Scheme. More information can be found on our website at [nema.gov.au/about-us/governance-and-reporting/information-publication-scheme](https://nema.gov.au/about-us/governance-and-reporting/information-publication-scheme).

## Correction of material errors in previous annual report

The *NEMA Annual Report 2022–23* contained 2 errors:

- Part 4, page 57: the 2022–23 Average Staffing Level is reported as 342, however, this should have been 315.
- Appendix 1 Staff Data, page 111: Table 20 – Items shown in the 'Average bonuses' column should have been reported in the 'Average other benefits and allowances' column.

## External scrutiny

Our operations are subject to oversight by several external bodies, including Parliamentary committees, the Commonwealth Ombudsman, ANAO and the Administrative Appeals Tribunal. Our involvement in Parliamentary committee inquiries and reviews between 1 July 2023 and 30 June 2024 is outlined in Table 2.

**Table 2:** Parliamentary Committee inquiries and reviews

Committee	Inquiry	Date appeared
Standing Committee on Economics	Inquiry into insurers' responses to 2022 major floods claims	Friday 15 March 2024
Standing Committee on Rural and Regional Affairs and Transport	Inquiry into the shutdown of the 3G mobile network	Submission submitted 4 June 2024
Senate Select Committee on the Impact of Climate Risk on Insurance Premiums and Availability	Inquiry into the impact of Climate Risk on Insurance Premiums and Availability	Thursday 27 June 2024

In the reporting period, the ANAO commenced 2 performance audits with NEMA:

- Review of the Australian Government Crisis Management Framework, which is due to be tabled in August 2024. The objective of this audit is to assess whether the Australian Government has established an appropriate framework for responding to crises.
- Review of the Award of funding under the Disaster Ready Fund, which is due to be tabled in May 2025. The objective of this audit is to assess whether the award of funding under the DRF was effective and consistent with the published guidelines.

Details of these audits are available on the ANAO website at [anao.gov.au/work/performance-audit/administration-the-disaster-recovery-funding-arrangements](https://www.anao.gov.au/work/performance-audit/administration-the-disaster-recovery-funding-arrangements).

## Management of human resources

Our people are our greatest asset and are critical to delivering our purpose and objectives. Our values, charter of expected behaviour and strong community focus provides our staff a genuine connection with the communities and stakeholders we work with. We continue to strengthen our workforce reporting capabilities, further enhancing our ability to capture and analyse workforce-related data, including employee attrition and cessation rates. Throughout the reporting period our staffing levels increased by 18%.

### Employment arrangements

The *NEMA Enterprise Agreement 2024-2027* came into effect on 26 April 2024 for all non-SES employees in accordance with s185 of the *Fair Work Act 2009*.

In addition to salary, staff have a range of non-salary benefits, including salary packaging, support for professional and personal development, access to flexible working arrangements and a range of paid leave entitlements.

No performance pay provisions were in operation for employees in this reporting period.



## Employee performance management and development

We are committed to the ongoing development of our staff and continue to build a thriving, innovative and high performance culture where all staff are empowered to do their best work.

Managers develop performance development plans with their employees so they have the opportunity to develop their skills and increase job performance. This is underpinned by employees and managers having regular, ongoing and meaningful performance conversations supported by practical information and access to relevant resources. We also provide advice and support to managers to empower timely resolution of performance concerns.

Performance management plans are supported through a range of learning and development opportunities, including online learning, support for employees to undertake formal study and achieve further qualifications in addition to a range of job-specific training courses.

## Work health and safety

We have a strong commitment to the health and wellbeing of all staff, as well as to the first responders and the communities impacted by disaster events. Our Work Health and Safety Committee (WHSC) reviews health and safety policies and procedures, and considers key health and safety risks and issues identified by managers and workers. The WHSC provides a quarterly report to both the Executive Group and the Audit and Risk Committee.

All staff have access to an Employee Assistance Program (EAP), which offers staff and their immediate family members access to free, confidential counselling for personal or work-related matters.

Staff also have access to NewAccess, which provides additional psychological support in the form of tailored health coaching. In addition, our Early Intervention Program supports the management of workplace injuries early and in a timely manner.

## Ethical standards

We are committed to maintaining high standards of integrity, good governance and ethics. All employees are required to uphold the APS values, employment principles and APS Code of Conduct. This is supported and promoted by a requirement for all staff to undertake mandatory training on the APS values, employment principles, code of conduct, and fraud awareness. We have procedures for managing suspected breaches of the APS Code of Conduct, as required by s15(3) of the *Public Service Act 1999* (PS Act). We require all staff to complete an annual conflict of interest declaration and specific declarations when undertaking recruitment or procurement activities.

## Asset management

We managed our assets in accordance with the Accountable Authority Instructions (AAIs), relevant accounting standards and Department of Finance requirements.

## Shared services

### Department of Home Affairs

In June 2024, the Department of Home Affairs renewed its Shared Services Agreement and partnership with NEMA. This arrangement is formalised through a memorandum of understanding to provide a suite of corporate services to NEMA, supported by a number of schedules which outline in more detail the tailored services being provided. The services covered under these schedules include: ICT, legal, people, health, property, procurement, security, records management, media, executive and financial services, and supporting NEMA's various administrative and operational requirements.

This renewal marks a significant advancement to current arrangements, incorporating revisions that enhance service efficiency and future sustainability. Its implementation is aimed at addressing our evolving needs and requirements, setting service level benchmarks to improve quality, achieve cost efficiency and enhance operational effectiveness.

### Bureau of Meteorology

Recognising the increasing national challenges posed by extreme weather events, we strengthened our operational role in emergency management through a strategic partnership with the Bureau of Meteorology.

The Bureau of Meteorology provides a suite of operational services to NEMA, including specialist advice on seasonal weather-related hazards and risks, and the development of weather and climate information to support national preparedness and exercise activities. The Bureau of Meteorology also offers embedded specialist advice to the NSR to strengthen response and relief efforts for weather-related events. For non-related weather events, the Bureau of Meteorology extends its expertise by providing flood and marine advice to support the Australian Government's response.

## Procurement and contract management

In 2023-24, we undertook procurement and purchasing activities in accordance with the principles set out in the Commonwealth Procurement Rules (CPRs). We took a proactive approach to managing relationships with external stakeholders and continue to work within the CPRs and advice from the Department of Finance and the Department of Home Affairs (as our portfolio agency).

The CPRs were applied to our procurement activities through the AAI, supporting operational guidelines and procurement framework. This ensured we:

- undertook competitive, non-discriminatory procurement processes
- used resources efficiently, effectively, economically and ethically
- made decisions in an accountable manner.

Information on procurements anticipated to be undertaken through an open approach to market is published in our annual procurement plan, available on the AusTender website at [www.tenders.gov.au](http://www.tenders.gov.au).

## Consultants

We engaged consultants when specialist expertise was not held internally, or when independent research, review or assessment was required. Decisions to engage consultants during 2023-24 were made in accordance with the PGPA Act and related regulations, including the CPRs and relevant internal policies.

Annual reports contain information about actual expenditure on reportable consultancy and non-consultancy contracts. Information on the value on reportable consultancy and non-consultancy contracts is available on the AusTender website at [www.tenders.gov.au](http://www.tenders.gov.au).

### Consultancy contracts

During 2023-24, 20 new reportable consultancy contracts were entered into with total actual expenditure of \$3.7 million (GST inclusive). In addition, 8 reportable consultancy contracts were ongoing from a previous period with total actual expenditure of \$4.0 million (GST inclusive).

**Table 3:** Expenditure on reportable consultancy contracts (2023-24)

	Number	Expenditure \$'000 (GST inc.)
<b>New contracts entered into during the reporting period</b>	20	\$3,748
<b>Ongoing contracts entered into during a previous reporting period</b>	8	\$3,986
<b>Total</b>	28	\$7,734

### Non-consultancy contracts

During 2023-24, 219 new reportable non-consultancy contracts were entered into with total actual expenditure of \$32.7 million (GST inclusive). In addition, 156 reportable non-consultancy contracts were ongoing from a previous period with total actual expenditure of \$18.6 million (GST inclusive).

**Table 4:** Expenditure on reportable non-consultancy contracts (2023-24)

	Number	Expenditure \$'000 (GST inc.)
<b>New contracts entered into during the reporting period</b>	219	\$32,673
<b>Ongoing contracts entered into during a previous reporting period</b>	156	\$18,571
<b>Total</b>	375	\$51,244

**Table 5:** Organisations receiving a share of reportable consultancy contract expenditure (2023-24)

Name of Organisation	Organisation ABN	Expenditure \$'000 (GST inc.)
<b>Deloitte Touche Tohmatsu</b>	ABN 74 490 121 060	\$2,758
<b>Scyne Advisory Pty Ltd</b>	ABN 20 607 773 295	\$945
<b>KPMG</b>	ABN 51 194 660 183	\$882
<b>Australian Strategic Policy Institute</b>	ABN 77 097 369 045	\$646
<b>V Ahuja &amp; Others</b>	ABN 22 041 424 954	\$378

**Table 6:** Organisations receiving a share of reportable non-consultancy contract expenditure (2023-24)

Name of Organisation	Organisation ABN	Expenditure \$'000 (GST inc.)
<b>Humanihut Pty Ltd</b>	ABN 71 163 752 994	13,619
<b>Evolve FM Pty Ltd</b>	ABN 52 605 472 580	5,092
<b>Australasian Fire and Emergency Service Authorities Council Limited</b>	ABN 52 060 049 327	3,277
<b>Synergy Group Australia Pty Ltd</b>	ABN 65 119 369 827	2,543
<b>Hudson Global Resources</b>	ABN 21 002 888 762	2,242

### Australian National Audit Office Access Clauses

During 2023-24, we did not enter into any contracts with a value greater than \$100,000 that did not contain an ANAO access clause.

### Exempt contracts

No contracts in excess of \$10,000 (inclusive of GST) during 2023-24 were exempted from being published on AusTender on the basis that they would disclose exempt matters under the FOI Act.

## Small business

We recognise the importance of ensuring that small businesses are paid on time. The results of the Survey of [Australian Government Payments to Small Business](#) are available on the [Treasury's website](#).

We supported small business participation in the Australian Government procurement market. Small and Medium Enterprise (SME) participation statistics are available on the Department of Finance website at [www.finance.gov.au/procurement/statistics-on-commonwealth-purchasing-contracts](http://www.finance.gov.au/procurement/statistics-on-commonwealth-purchasing-contracts).

Our procurement practices supported SMEs by adopting whole-of-government solutions to simplify interactions with SMEs. These included:

- using the Commonwealth Contracting Suite for low-risk procurements valued under \$200,000
- implementing the Indigenous Procurement Policy, noting that many Indigenous businesses are also SMEs
- using the Australian Industry Participation policies and programs to encourage SME engagement opportunities
- using credit cards for procurements valued below \$10,000
- complying with the Government's Supplier Pay on Time or Pay Interest Policy.

We also recognise the importance of stimulating Indigenous entrepreneurship, business and economic development and understand the role we have to play in providing Indigenous Australians with more opportunities to participate in the economy.

## Advertising and market research

We did not conduct any advertising or marketing campaigns during the reporting period.

## Grants

Information on grants awarded by NEMA during the period 1 July 2023 to 30 June 2024 is published on GrantConnect at [www.grants.gov.au](http://www.grants.gov.au).

## Disability

Australia's Disability Strategy 2021–2031 is the overarching framework for inclusive policies, programs and infrastructure that will support people with disability to participate in all areas of Australian life. The strategy sets out where practical changes will be made to improve the lives of people with disability in Australia. It acts to ensure the principles underpinning the United Nations Convention on the Rights of Persons with Disabilities are incorporated into Australia's policies and programs that affect people with disability, their families and carers. All levels of government have committed to deliver more comprehensive and visible reporting under the strategy. A range of reports on progress of the strategy's actions and outcome areas will be published and available at [www.disabilitygateway.gov.au/ads](http://www.disabilitygateway.gov.au/ads).

Disability reporting is included the Australian Public Service Commission's State of the Service reports and the APS Statistical Bulletin. These reports are available at [www.apsc.gov.au](http://www.apsc.gov.au).

## Our targeted action plans

Under the strategy, governments have established targeted action plans to make headway in achieving outcomes in specific areas of the strategy. The Emergency Management Targeted Action Plan (EM-TAP) sets out key actions (from 2021–22 to 2023–24) to make real progress on improving the outcomes of people with disability affected by national emergencies. Our work in 2023–24 that directly addressed actions under the EM-TAP included:

- delivery of the Disability Inclusive Emergency Management project (previously the Disability Inclusive Disaster Risk Reduction project) to provide practical guidance to all levels of government on how to make emergency management more inclusive of people with disability
- analysis of barriers and mitigations to promote equitable access to national telephony-based emergency warning systems, through consultation, planning and review during the development of the NMS
- production of the Disability Inclusions and Disasters Knowledge Hub collection by the Australian Institute for Disaster Resilience ([knowledge.aidr.org.au/collections/disability-inclusion-and-disasters](https://knowledge.aidr.org.au/collections/disability-inclusion-and-disasters)).

We have established policies to ensure staff with disability have access to reasonable adjustments in the workplace, including access to flexible work arrangements. In the reporting period, we became an organisational member of the Australian Network on Disability.

We established a Diversity and Inclusion Network (DIN) to underpin our efforts in driving and promoting an inclusive and diverse workplace where all staff can bring their whole authentic self to work. The DIN aims to advance the recognition and value of the diversity of the Australian community by enabling opportunities to experience and celebrate diversity, normalise inclusion and overcome stigma and prejudice in the workplace. The DIN and its terms of reference were endorsed in May 2023. DIN has supported its colleagues celebrating Neurodiversity Week and other days of significance related to our inclusive and diverse workplace.

DIN continues to be active in professional development and inter-governmental forums to further support staff with a disability where appropriate. We appointed an Assistive Technology Champion to ensure that assistive tech is considered in all new software acquisitions and IT projects. This will further support neurodivergent staff, along with staff with a visual or audible impairment.

During 2023–24 we undertook research, redesign and redevelopment of our website to meet the requirements of the Digital Service Standard set by the Digital Transformation Agency. This supports best practice accessibility measures taken on NEMA's social media channels.

We acknowledge that these initiatives are a start, and continued effort is ongoing.

## Environmental impact

Under section 516A of the *Environmental Protection and Biodiversity Conservation Act 1999* (EPBC Act), Commonwealth entities have a statutory requirement to report on their environmental performance. In 2023–24, we continued to contribute to ecologically sustainable development and minimise our impact on the environment through responsible and efficient consumption, use and disposal of resources, including by:

- co-locating with other agencies, including Canberra tenancies and in regional locations, where appropriate
- building a strong environmental ethos by increasing awareness and commitment by employees and key stakeholders
- integrating environmentally sustainable and innovative practice into day-to-day activities, such as:
  - reducing the reliance on paper by supporting electronic document management and collaboration
  - prioritising the purchase of 100% recycled papers (over 90% of purchased paper for the period)
  - using furniture and fit-out suppliers with environmental certifications and systems
  - prioritising the reuse, repair and repurposing of existing furniture before purchasing new
  - using video conferencing, where appropriate, to facilitate meetings with colleagues and stakeholders
  - providing recycling facilities in breakout areas
- updating policies to ensure compliance with Commonwealth, state and territory environmental legislation, regulations, policies and initiatives
- reviewing the use of our fleet of vehicles.

## APS Net Zero 2030

APS Net Zero 2030 is the Government's policy for the APS to reduce its greenhouse gas emissions to net zero by 2030, and transparently report on its emissions. As part of the Net Zero in Government Operations Strategy, non-corporate Commonwealth entities, corporate Commonwealth entities and Commonwealth companies are required to report on their operational greenhouse gas emissions.

The Greenhouse Gas Emissions Inventory presents greenhouse gas emissions over the 2023-24 period. Results are presented based on Carbon Dioxide Equivalent (CO<sub>2</sub>-e) emissions. Greenhouse gas emissions have been calculated in line with the APS Net Zero Emissions Reporting Framework, consistent with the Whole-of-Australian Government approach as part of the APS Net Zero 2030 policy. Not all data sources were available at the time of the report and amendments to data may be required in future reports.

**Table 7: Greenhouse Gas Emissions Inventory – location-based method (2023-24)**

Emission Source	Scope 1 t CO <sub>2</sub> -e	Scope 2 t CO <sub>2</sub> -e	Scope 3 t CO <sub>2</sub> -e	Total t CO <sub>2</sub> -e
<b>Electricity (Location Based Approach)</b>	N/A	80.715	7.506	88.221
<b>Natural Gas</b>	0.000	N/A	0.000	0.000
<b>Solid Waste*</b>	N/A	N/A	0.000	0.000
<b>Refrigerants**†</b>	0.000	N/A	N/A	0.000
<b>Fleet and Other Vehicles</b>	53.118	N/A	13.051	66.170
<b>Domestic Commercial Flights</b>	N/A	N/A	342.102	342.102
<b>Domestic Hire Car*</b>	N/A	N/A	0.000	
<b>Domestic Travel Accommodation*</b>	N/A	N/A	127.628	127.628
<b>Other Energy</b>	0.000	N/A	0.000	0.000
<b>Total t CO<sub>2</sub>-e</b>	53.118	80.715	490.287	624.120

**Note:** The table presents emissions related to electricity usage using the location-based accounting method. CO<sub>2</sub>-e = Carbon Dioxide Equivalent.

\*indicates emission sources collected for the first time in 2023-24. The quality of data expected to improve over time as emissions reporting matures.†indicates optional emission source for 2023-24 emissions reporting.



**Table 8:** Greenhouse Gas Emissions Inventory – market-based method (2023–24)

Emission Source	Scope 2 t CO <sub>2</sub> -e	Scope 3 t CO <sub>2</sub> -e	Total t CO <sub>2</sub> -e	Percentage of electricity use
<b>Electricity (Location Based Approach)</b>	80.715	7.506	88.221	100%
<b>Market-based electricity emissions</b>	13.763	1.699	15.462	14.37%
<b>Total renewable electricity</b>	-	-	-	85.63%
Mandatory renewables <sup>1</sup>				18.72%
Voluntary renewables <sup>2</sup>				66.91%

**Note:** the table above presents emissions related to electricity usage using both the location-based and the market-based accounting methods.

CO<sub>2</sub>-e = Carbon Dioxide Equivalent.

1 Mandatory renewables are the portion of electricity consumed from the grid that is generated by renewable sources. This includes the renewable power percentage.

2 Voluntary renewables reflect the eligible carbon credit units surrendered by the entity. This may include purchased large-scale generation certificates, power purchasing agreements, GreenPower and the jurisdictional renewable power percentage (ACT only).

Some emissions from NEMA's operations are included in the emissions reporting of Home Affairs and the Australian Federal Police.

Not all electricity data was available at the time of the report and amendments to data may be required in future reports. The quality of data is expected to improve over time as emissions reporting matures.

Not all solid waste data was available at the time of the report and amendments to data may be required in future reports. The quality of data is expected to improve over time as emissions reporting matures.

Hire car data was not available at the time of the report and amendments to data may be required in future reports. The quality of data is expected to improve over time as emissions reporting matures.

## Legal services expenditure

Table 9 outlines our legal services expenditure for 2023–24, in compliance with paragraph 11.1(ba) of the *Legal Services Directions 2017*.

**Table 9:** Annual legal services expenditure (2023–24)

Description	2023–24 cost (excluding GST)
<b>Total external legal services expenditure</b>	\$2,260,805
<b>Total internal legal services expenditure</b>	\$0

## Financial overview

NEMA was established to develop, lead and coordinate the Commonwealth’s approach to emergency management. This includes the support of activities relating to preparedness, response, relief, recovery, reconstruction, risk reduction and resilience for all-hazard emergencies and disasters

### Departmental

For the 2023–24 financial year, NEMA recorded an operating surplus after adjusting for depreciation and amortisation, and lease payments under Australian Accounting Standards AASB 16 Leases of \$9.6 million. This reflects net cash appropriation arrangements where there is no appropriation for depreciation and amortisation expenses, as entities receive a separate capital budget provided through equity appropriations. The surplus is largely due to capitalisation of expenditure consistent with accounting standards and delays in implementation of budget measures.

As at 30 June 2024, NEMA was in a sound financial position, with total assets of \$112.5 million in excess of total liabilities of \$65.8 million. The equity position was \$46.7 million.

### Administered

NEMA conduct a number of administered activities on behalf of the government such as disaster and emergency financial support, resilience, preparedness and disaster risk reduction support, and emergency management.

NEMA’s 2023–24 administered expenses were \$257.9 million, compared to \$2.1 billion in 2022–23. The reduction is predominantly driven by lower personal benefits expenses compared to 2022–23. The 2022–23 financial year saw a high volume of payments made relating to the Australian Government Disaster Recovery Payment program, which provides financial support to individuals adversely impacted by natural disasters. Additionally, the High Risk Settings Pandemic Payment, which is paid to individuals who work in a high risk setting and cannot not earn an income because they have tested positive for COVID-19 recorded a high volume of payments in 2022–23. The High Risk Settings Pandemic Payment program ceased on 31 March 2023.

## Significant non-compliance with finance law

During 2023–24, there were no reported significant instances of non-compliance with finance law.

## Entity Resource Statement and expenses for outcomes

**Table 10:** Entity Resource Statement and expenses for outcomes

	Current available appropriation (a)	Payments made (b)	Balance remaining (a)-(b)
	\$'000	\$'000	\$'000
<b>Departmental</b>			
Annual appropriations - ordinary annual services	136,202	59,302	76,900
Prior year appropriations available - ordinary annual services	59,034	59,034	-
Annual appropriations - other services - non-operating	2,823	-	2,823
Prior year appropriations available - other services - non-operating	4,684	-	4,684
<b>Total departmental annual appropriations (c)</b>	<b>202,743</b>	<b>118,336</b>	<b>84,407</b>
<b>Total departmental resourcing</b>	<b>202,743</b>	<b>118,336</b>	<b>84,407</b>
<b>Administered</b>			
Annual appropriations - ordinary annual services	207,302	150,888	56,414
Prior year appropriations available - ordinary annual services	903,105	16,721	886,384
Annual appropriations - other services - non-operating	57,715	17,210	40,505
Prior year appropriations available - other services - new administered expenses	4,551	4,377	174
<b>Total administered annual appropriations (g)</b>	<b>1,172,673</b>	<b>189,196</b>	<b>983,477</b>
<b>Total administered special appropriations (h)</b>	<b>78,935</b>	<b>78,935</b>	<b>-</b>
<b>Total administered resourcing (g+h)</b>	<b>1,251,608</b>	<b>268,131</b>	<b>983,477</b>
<b>Total resourcing and payments for NEMA</b>	<b>1,454,351</b>	<b>386,467</b>	<b>1,067,884</b>

# Expenses for outcomes

## 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.	Budget*	Actual expenses	Variation
	2023-24	2023-24	2023-24
	\$'000	\$'000	\$'000
<b>Program 1.1: NEMA - Departmental - Outcome 1</b>			
<b>Departmental expenses</b>			
Departmental appropriation	133,287	121,442	11,845
s74 External Revenue <sup>1</sup>	-	2,704	(2,704)
Expenses not requiring appropriation in the Budget year <sup>2</sup>	2,241	2,719	(478)
<b>Departmental total</b>	<b>135,528</b>	<b>126,865</b>	<b>8,663</b>
<b>Total expenses for Program 1.1</b>	<b>135,528</b>	<b>126,865</b>	<b>8,663</b>
<b>Program 1.2: Australian Government Disaster &amp; Emergency Financial Support</b>			
<b>Administered expenses</b>			
Ordinary annual services (Appropriation Act Nos. 1, 3 and 5)	106,998	71,800	35,198
Other services (Appropriation Act Nos. 2, 4 and 6)	-	325	(325)
Special appropriations	57,250	79,385	(22,135)
Expenses not requiring appropriation in the Budget year <sup>2</sup>	-	480	(480)
<b>Administered total</b>	<b>164,248</b>	<b>151,990</b>	<b>12,258</b>
<b>Total expenses for Program 1.2</b>	<b>164,248</b>	<b>151,990</b>	<b>12,258</b>
<b>Program 1.3: Australian Government Resilience, Preparedness and Disaster Risk Reduction Support</b>			
<b>Administered expenses</b>			
Ordinary annual services (Appropriation Act Nos. 1, 3 and 5)	80,557	58,134	22,423
Other services (Appropriation Act Nos. 2, 4 and 6)	-	4,052	(4,052)
<b>Administered total</b>	<b>80,557</b>	<b>62,186</b>	<b>18,371</b>
<b>Total expenses for Program 1.3</b>	<b>80,557</b>	<b>62,186</b>	<b>18,371</b>

<b>Program 1.5: COVID-19 Support</b>			
<b>Administered expenses</b>			
Ordinary annual services (Appropriation Act Nos. 1, 3 and 5)	400	72	328
<b>Administered total</b>	<b>400</b>	<b>72</b>	<b>328</b>
<b>Total expenses for Program 1.5</b>	<b>400</b>	<b>72</b>	<b>328</b>
<b>Program 1.6: Emergency Management</b>			
<b>Administered expenses</b>			
Ordinary annual services (Appropriation Act Nos. 1, 3 and 5)	49,200	43,226	5,974
Expenses not requiring appropriation in the Budget year <sup>2</sup>	-	405	(405)
<b>Administered total</b>	<b>49,200</b>	<b>43,631</b>	<b>5,569</b>
<b>Total expenses for Program 1.6</b>	<b>49,200</b>	<b>43,631</b>	<b>5,569</b>
<b>Outcome 1 totals by appropriation type</b>			
<b>Administered expenses</b>			
Ordinary annual services (Appropriation Act Nos. 1, 3 and 5)	237,155	173,232	63,923
Other services (Appropriation Bill Nos. 2, 4 and 6)	0	4,377	(4,377)
Special appropriations	57,250	79,385	(22,135)
Expenses not requiring appropriation in the Budget year <sup>2</sup>	0	885	(885)
<b>Administered total</b>	<b>294,405</b>	<b>257,879</b>	<b>36,526</b>
<b>Departmental expenses</b>			
Departmental appropriation	133,287	121,442	11,845
s74 External Revenue <sup>1</sup>	0	2,704	-2,704
Expenses not requiring appropriation in the budget year <sup>2</sup>	2,241	2,719	(478)
<b>Departmental total</b>	<b>135,528</b>	<b>126,865</b>	<b>8,663</b>
<b>Total expenses for Outcome 1</b>	<b>429,933</b>	<b>384,744</b>	<b>45,189</b>
		<b>2023-24</b>	<b>2023-24</b>
Average staffing level (number)		394	368

\*Full-year budget, including any subsequent adjustment made to the 2023-24 budget at Additional Estimates.

1. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.
2. Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, audit fees and concessional loan discounting.

# Part 5: Financial statements

for the period ending 30 June 2024





## INDEPENDENT AUDITOR'S REPORT

### To the Minister for Emergency Management

#### Opinion

In my opinion, the financial statements of the National Emergency Management Agency (the Entity) for the year ended 30 June 2024:

- (a) comply with Australian Accounting Standards – Simplified Disclosures and the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015*; and
- (b) present fairly the financial position of the Entity as at 30 June 2024 and its financial performance and cash flows for the year then ended.

The financial statements of the Entity, which I have audited, comprise the following as at 30 June 2024 and for the year then ended:

- Statement by the Coordinator-General and Chief Finance Officer;
- Statement of Comprehensive Income;
- Statement of Financial Position;
- Statement of Changes in Equity;
- Cash Flow Statement;
- Administered Schedule of Comprehensive Income;
- Administered Schedule of Assets and Liabilities;
- Administered Reconciliation Schedule;
- Administered Cash Flow Statement; and
- Notes to and forming part of the financial statements, comprising material accounting policy information and other explanatory information.

#### Basis for opinion

I conducted my audit in accordance with the Australian National Audit Office Auditing Standards, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Entity in accordance with the relevant ethical requirements for financial statement audits conducted by the Auditor-General and his delegates. These include the relevant independence requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) to the extent that they are not in conflict with the *Auditor-General Act 1997*. I have also fulfilled my other responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

#### Accountable Authority's responsibility for the financial statements

As the Accountable Authority of the Entity, the Coordinator-General is responsible under the *Public Governance, Performance and Accountability Act 2013* (the Act) for the preparation and fair presentation of annual financial statements that comply with Australian Accounting Standards – Simplified Disclosures and the rules made under the Act. The Coordinator-General is also responsible for such internal control as the Coordinator-General determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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In preparing the financial statements, the Coordinator-General is responsible for assessing the ability of the Entity to continue as a going concern, taking into account whether the Entity's operations will cease as a result of an administrative restructure or for any other reason. The Coordinator-General is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the assessment indicates that it is not appropriate.

### **Auditor's responsibilities for the audit of the financial statements**


My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian National Audit Office Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with the Australian National Audit Office Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control;
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Accountable Authority;
- conclude on the appropriateness of the Accountable Authority's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern; and
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Accountable Authority regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Australian National Audit Office



Clea Lewis

Executive Director

Delegate of the Auditor-General

Canberra

26 September 2024



# Statement by the Accountable Authority and the Chief Finance Officer

In our opinion, the attached financial statements for the year ended 30 June 2024 comply with subsection 42(2) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), and are based on properly maintained financial records as per subsection 41(2) of the PGPA Act.

In our opinion, at the date of this statement, there are reasonable grounds to believe that the National Emergency Management Agency will be able to pay its debts as and when they fall due.

Signed



**Brendan Moon**  
Coordinator-General

26 September 2024

Signed



**Sanandan Dasgupta**  
Chief Finance Officer

26 September 2024

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## Statement of Comprehensive Income for the period ended 30 June 2024

		2024	2023	Original Budget <sup>1</sup>
	Notes	\$'000	\$'000	\$'000
<b>NET COST OF SERVICES</b>				
<b>Expenses</b>				
Employee benefits	1.1A	58,432	38,578	44,555
Suppliers	1.1B	61,689	47,357	87,134
Depreciation and amortisation	3.2A	6,196	4,652	2,220
Write-down and impairment of other assets	3.2A	-	2,140	-
Finance costs		548	117	31
Other		-	21	132
<b>Total expenses</b>		<b>126,865</b>	<b>92,865</b>	<b>134,072</b>
<b>Own-source income</b>				
<b>Own-source revenue</b>				
Services received free of charge	1.2A	179	131	54
Other revenue	1.2B	24	927	-
<b>Total own-source revenue</b>		<b>203</b>	<b>1,058</b>	<b>54</b>
<b>Gains</b>				
Gains from sale of assets		-	80	-
Other gains	1.2C	432	5	-
<b>Total gains</b>		<b>432</b>	<b>85</b>	<b>-</b>
<b>Total own-source income</b>		<b>635</b>	<b>1,143</b>	<b>54</b>
<b>Net cost of services</b>		<b>(126,230)</b>	<b>(91,722)</b>	<b>(134,018)</b>
Revenue from Government	5.1A	133,287	92,353	133,287
<b>Surplus/(Deficit) attributable to the Australian Government</b>		<b>7,057</b>	<b>631</b>	<b>(731)</b>
<b>Total comprehensive income/(loss)</b>		<b>7,057</b>	<b>631</b>	<b>(731)</b>

1. NEMA's original budgeted financial statements that were first presented to Parliament in respect of the reporting period were the 2023-24 Portfolio Budget Statements. The budgeted financial statements have not been audited.

*The above statement should be read in conjunction with the accompanying notes.*

## Statement of Financial Position

as at 30 June 2024

		2024	2023	Original Budget
	Notes	\$'000	\$'000	\$'000
<b>ASSETS</b>				
<b>Financial assets</b>				
Cash and cash equivalents		1,008	1,871	1,496
Trade and other receivables	3.1A	79,534	59,587	33,726
<b>Total financial assets</b>		<b>80,542</b>	<b>61,458</b>	<b>35,222</b>
<b>Non-financial assets</b>				
Buildings <sup>1</sup>	3.2A	22,015	14,150	120
Leasehold improvements	3.2A	7,912	7,951	-
Plant and equipment <sup>1</sup>	3.2A	628	397	7,759
Computer software	3.2A	383	612	2,147
Inventories	3.2B	376	162	-
Supplier prepayments		630	664	63
<b>Total non-financial assets</b>		<b>31,944</b>	<b>23,936</b>	<b>10,089</b>
<b>Total assets</b>		<b>112,486</b>	<b>85,394</b>	<b>45,311</b>
<b>LIABILITIES</b>				
<b>Payables</b>				
Supplier payables	3.3A	24,375	16,390	7,735
Other payables	3.3B	5,160	3,131	660
<b>Total payables</b>		<b>29,535</b>	<b>19,521</b>	<b>8,395</b>
<b>Interest bearing liabilities</b>				
Leases	3.4A	22,536	14,259	749
<b>Total interest bearing liabilities</b>		<b>22,536</b>	<b>14,259</b>	<b>749</b>
<b>Provisions</b>				
Employee provisions	6.1A	13,736	12,185	5,740
<b>Total provisions</b>		<b>13,736</b>	<b>12,185</b>	<b>5,740</b>
<b>Total liabilities</b>		<b>65,807</b>	<b>45,965</b>	<b>14,884</b>
<b>Net assets</b>		<b>46,679</b>	<b>39,429</b>	<b>30,427</b>
<b>EQUITY</b>				
Retained surplus		23,164	16,107	13,745
Contributed equity		23,053	22,860	16,220
Asset revaluation reserve		462	462	462
<b>Total equity</b>		<b>46,679</b>	<b>39,429</b>	<b>30,427</b>

1. Right-of-use assets are included in the buildings and plant and equipment non-financial asset line items.

*The above statement should be read in conjunction with the accompanying notes.*

## Statement of Changes in Equity

for the period ended 30 June 2024

		2024	2023	Original Budget
	Notes	\$'000	\$'000	\$'000
<b>RETAINED SURPLUS</b>				
Opening balance		16,107	15,476	14,476
<b>Other comprehensive income</b>				
Surplus/(Deficit) for the period		7,057	631	(731)
<b>Closing balance</b>		<b>23,164</b>	<b>16,107</b>	<b>13,745</b>
<b>CONTRIBUTED EQUITY</b>				
Opening balance		22,860	7,244	13,186
<b>Transactions with owners</b>				
<b>Distributions to owners</b>				
Returns of capital		(2,841)	(1,055)	-
<b>Contributions by owners</b>				
Departmental capital budget		211	1,258	211
Equity injection		2,823	4,684	2,823
Restructuring <sup>1</sup>	8.2	-	10,729	-
<b>Total transactions with owners</b>		<b>193</b>	<b>15,616</b>	<b>3,034</b>
<b>Closing balance</b>		<b>23,053</b>	<b>22,860</b>	<b>16,220</b>
<b>ASSET REVALUATION RESERVE</b>				
Opening balance		462	462	462
<b>Closing balance</b>		<b>462</b>	<b>462</b>	<b>462</b>
<b>Total Equity</b>		<b>46,679</b>	<b>39,429</b>	<b>30,427</b>

1. A restructure completed in 2024 did not result in a net asset transfer. Restructuring in 2023 of \$10.729 million relates to net assets transferred from the Department of Home Affairs (Home Affairs). Further information on restructuring is included in Note 8.2A and the Overview section.

*The above statement should be read in conjunction with the accompanying notes.*

### Accounting Policy

#### Equity Injections

Amounts appropriated which are designated as 'equity injections' for a year (less any formal reductions) and Departmental Capital Budgets (DCB) are recognised directly in contributed equity in that year.

#### Restructuring of Administrative Arrangements

Net assets received from or relinquished to another Government entity under a restructuring of administrative arrangements are adjusted at their book value directly against contributed equity.

**Cash Flow Statement**

for the period ended 30 June 2024

	2024	2023	Original Budget
Notes	\$'000	\$'000	\$'000
<b>OPERATING ACTIVITIES</b>			
<b>Cash received</b>			
Appropriations	121,667	82,247	133,287
Net GST received	5,452	3,224	-
Other cash received	2,094	2,779	-
<b>Total cash received</b>	<b>129,213</b>	<b>88,250</b>	<b>133,287</b>
<b>Cash used</b>			
Employees	58,243	38,273	44,555
Suppliers	59,091	40,740	87,080
Interest payments on lease liabilities	547	117	31
Section 74 receipts transferred to OPA	8,156	5,966	-
Other cash used	-	21	132
<b>Total cash used</b>	<b>126,037</b>	<b>85,117</b>	<b>131,798</b>
<b>Net cash from operating activities</b>	<b>3,176</b>	<b>3,133</b>	<b>1,489</b>
<b>INVESTING ACTIVITIES</b>			
<b>Cash received</b>			
Sale of assets	-	147	-
Proceeds from sale of RoU motor vehicles	464	-	-
<b>Total cash received</b>	<b>464</b>	<b>147</b>	<b>-</b>
<b>Cash used</b>			
Purchase of assets	2,037	13	3,034
Purchase of inventory	214	162	-
<b>Total cash used</b>	<b>2,251</b>	<b>175</b>	<b>3,034</b>
<b>Net cash used by investing activities</b>	<b>(1,787)</b>	<b>(28)</b>	<b>(3,034)</b>
<b>FINANCING ACTIVITIES</b>			
<b>Cash received</b>			
Contributed equity	1,404	200	3,034
<b>Total cash received</b>	<b>1,404</b>	<b>200</b>	<b>3,034</b>
<b>Cash used</b>			
Principal payments of lease liabilities	3,656	2,930	1,489
<b>Total cash used</b>	<b>3,656</b>	<b>2,930</b>	<b>1,489</b>
<b>Net cash from/(used by) financing activities</b>	<b>(2,252)</b>	<b>(2,730)</b>	<b>1,545</b>
<b>Net increase/(decrease) in cash held</b>	<b>(863)</b>	<b>375</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	1,871	1,496	1,496
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>1,008</b>	<b>1,871</b>	<b>1,496</b>

*The above statement should be read in conjunction with the accompanying notes.*

## Budget Variance Commentary

The following provides an explanation of major variances between the Original Budget as presented in the 2023-24 Portfolio Budget Statements and actual expenditure, net asset position and cash flows for 2023-24.

Variances are considered to be 'major' where it is considered important for the reader's understanding or is relevant to an assessment of the discharge of accountability and to an analysis of performance of the agency.

Major Variances and Explanations	Affected Line Items
<p><b>National Emergency Management Stockpile (NEMS)</b></p> <p>In the 2023-24 budget, NEMA received departmental funding to deliver the NEMS measure. The NEMS program successfully procured a number of stockpile assets, including Humanihuts, which have instead been recognised in Administered due to the nature of the arrangements. This has resulted in a surplus being reported in departmental.</p>	<p><u>Statement of Comprehensive Income</u></p> <p>Suppliers Surplus</p> <p><u>Statement of Financial Position</u></p> <p>Trade and other receivables</p> <p><u>Statement of Changes in Equity</u></p> <p>Retained surplus</p> <p><u>Cash Flow Statement</u></p> <p>Appropriations Suppliers</p>
<p><b>Lease Arrangements</b></p> <p>In 2023-24 NEMA's lease arrangements were updated to include:</p> <ul style="list-style-type: none"> <li>• a new office lease in Brisbane;</li> <li>• a lease agreement entered into with the Australian Federal Police replacing previous arrangements managed by the Department of Home Affairs; and</li> <li>• a number of new minor lease arrangements to accommodate staff around the country.</li> </ul> <p>This has resulted in higher than anticipated lease related balances.</p>	<p><u>Statement of Comprehensive Income</u></p> <p>Finance costs Depreciation and amortisation</p> <p><u>Statement of Financial Position</u></p> <p>Buildings Leases</p> <p><u>Cash Flow Statement</u></p> <p>Interest payments on lease liabilities Principal payments of lease liabilities</p>
<p><b>Employees</b></p> <p>Although NEMA achieved an underspend compared to the original budget, employee expenses were higher than anticipated (offset by a reduction in supplier expenses) due to continued efforts to recruit permanent staff with less reliance on contractors in line with NEMA's ongoing agency resourcing funding approved as part of the 2024-25 budget.</p>	<p><u>Statement of Comprehensive Income</u></p> <p>Employees Suppliers</p> <p><u>Statement of Financial Position</u></p> <p>Employee provisions Other payables</p> <p><u>Cash Flow Statement</u></p> <p>Employees Suppliers</p>
<p><b>NEMA Restructure</b></p> <p>The financial impacts of the NEMA restructure were finalised after the publication of the original budget with the transfer of net assets and liabilities agreed in June 2023.</p> <p>This has resulted in budget variances in the Statement of Financial Position.</p>	<p><u>Statement of Financial Position</u></p> <p>Trade and other receivables Buildings Leasehold improvements Plant and equipment Supplier payables Leases Employee provisions Contributed equity</p>



## Administered Schedule of Comprehensive Income

for the period ended 30 June 2024

		2024	2023	Original Budget <sup>1</sup>
	Notes	\$'000	\$'000	\$'000
<b>NET COST OF SERVICES</b>				
<b>Expenses</b>				
Personal benefits	2.1A	82,144	1,918,489	2,000
Grants	2.1B	171,487	227,521	221,604
Depreciation and amortisation	4.2A	405	-	-
Suppliers	2.1C	3,363	1,080	28,648
Finance costs		480	503	-
Write-down and impairment of assets		-	1,301	-
<b>Total expenses</b>		<b>257,879</b>	<b>2,148,894</b>	<b>252,252</b>
<b>Income</b>				
<b>Revenue</b>				
<b>Non-taxation revenue</b>				
Interest	2.2A	540	948	294
Other revenue	2.2B	3,985	319,749	199
<b>Total revenue</b>		<b>4,525</b>	<b>320,697</b>	<b>493</b>
<b>Gains</b>				
Reversal of write-downs and impairment		33	-	-
Other gains		67	718	-
<b>Total gains</b>		<b>100</b>	<b>718</b>	<b>-</b>
<b>Total income</b>		<b>4,625</b>	<b>321,415</b>	<b>493</b>
<b>Net cost of services</b>		<b>(253,254)</b>	<b>(1,827,479)</b>	<b>(251,759)</b>
<b>Deficit</b>		<b>(253,254)</b>	<b>(1,827,479)</b>	<b>(251,759)</b>
<b>Total comprehensive loss</b>		<b>(253,254)</b>	<b>(1,827,479)</b>	<b>(251,759)</b>

1. NEMA's original budgeted financial statements that were first presented to Parliament in respect of the reporting period were the 2023-24 Portfolio Budget Statements. The budgeted financial statements have not been audited.

*The above schedule should be read in conjunction with the accompanying notes.*

## Administered Schedule of Assets and Liabilities

as at 30 June 2024

		2024	2023	Original Budget
	Notes	\$'000	\$'000	\$'000
<b>ASSETS</b>				
<b>Financial assets</b>				
Cash and cash equivalents		500	32,945	15,299
Trade and other receivables	4.1A	23,771	30,179	16,092
<b>Total financial assets</b>		<b>24,271</b>	<b>63,124</b>	<b>31,391</b>
<b>Non-financial assets</b>				
Plant and equipment	4.2A	12,776	-	-
<b>Total non-financial assets</b>		<b>12,776</b>	<b>-</b>	<b>-</b>
<b>Total assets administered on behalf of Government</b>		<b>37,047</b>	<b>63,124</b>	<b>31,391</b>
<b>LIABILITIES</b>				
<b>Payables</b>				
Supplier payables		6	163	1,945
Grant payables		7,124	2,339	-
<b>Total payables</b>		<b>7,130</b>	<b>2,502</b>	<b>1,945</b>
<b>Total liabilities administered on behalf of Government</b>		<b>7,130</b>	<b>2,502</b>	<b>1,945</b>
<b>Net assets</b>		<b>29,917</b>	<b>60,622</b>	<b>29,446</b>

*The above schedule should be read in conjunction with the accompanying notes.*

## Administered Reconciliation Schedule

for the period ended 30 June 2024

	2024	2023
Notes	\$'000	\$'000
<b>Opening assets less liabilities as at 1 July</b>	<b>60,622</b>	553,826
<b>Net cost of services</b>		
Income	4,625	321,415
Expenses	(257,879)	(2,148,894)
<b>Transfers (to)/from the Australian Government<sup>1</sup></b>		
<b>Appropriation transfers from Official Public Account (OPA)</b>		
Annual appropriations	199,214	873,005
Special appropriations (unlimited)	79,385	1,385,750
<b>Appropriation transfers to OPA</b>		
Transfers to OPA	(56,050)	(924,480)
<b>Closing assets less liabilities as at 30 June</b>	<b>29,917</b>	60,622

1. NEMA does not make payments to corporate Commonwealth entities other than through standard service arrangements.

*The above schedule should be read in conjunction with the accompanying notes.*

### Accounting Policy

#### Administered cash transfers to and from the OPA

Revenue collected by NEMA for use by the Government rather than NEMA is administered revenue. Collections are transferred to the OPA maintained by the Department of Finance. Conversely, cash is drawn from the OPA to make payments under Parliamentary appropriation on behalf of Government. These transfers to and from the OPA are adjustments to the administered cash held by NEMA on behalf of the Government and reported as such in the schedule of administered cash flows and in the administered reconciliation schedule.

## Administered Cash Flow Statement

for the period ended 30 June 2024

	2024	2023
Notes	\$'000	\$'000
<b>OPERATING ACTIVITIES</b>		
<b>Cash received</b>		
Net GST received	10,707	15,884
Interest	356	589
Other operating cash received	7,325	641,721
<b>Total cash received</b>	<b>18,388</b>	<b>658,194</b>
<b>Cash used</b>		
Suppliers	3,520	2,862
Grants	176,667	240,371
Personal benefits	80,699	1,917,208
<b>Total cash used</b>	<b>260,886</b>	<b>2,160,441</b>
<b>Net cash used by operating activities</b>	<b>(242,498)</b>	<b>(1,502,247)</b>
<b>INVESTING ACTIVITIES</b>		
<b>Cash received</b>		
Repayments of advances and loans	4,715	17,672
<b>Total cash received</b>	<b>4,715</b>	<b>17,672</b>
<b>Cash used</b>		
Purchase of property, plant and equipment	13,181	-
Advances and loans made	4,030	4,450
<b>Total cash used</b>	<b>17,211</b>	<b>4,450</b>
<b>Net cash from/(used by) investing activities</b>	<b>(12,496)</b>	<b>13,222</b>
<b>Cash from Official Public Account</b>		
Appropriations	278,599	2,258,755
<b>Total cash from official public account</b>	<b>278,599</b>	<b>2,258,755</b>
<b>Cash to Official Public Account</b>		
Appropriations	56,050	924,480
<b>Total cash to official public account</b>	<b>(56,050)</b>	<b>(924,480)</b>
<b>Net decrease in cash held</b>	<b>(32,445)</b>	<b>(154,750)</b>
Cash and cash equivalents at the beginning of the reporting period	32,945	187,695
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>500</b>	<b>32,945</b>

*The above schedule should be read in conjunction with the accompanying notes.*

## Administered - Budget Variance Commentary

The following provides an explanation of major variances between the Original Budget as presented in the 2023-24 Portfolio Budget Statements and actual expenditure, net asset position and cash flows for 2023-24. A variance is considered major on the same basis as departmental.

Major Variances and Explanations	Affected Line Items
<p><b>Australian Government Disaster Payments and Disaster Recovery Allowance</b></p> <p>The cost of responding to natural disasters is rising, with support provided through AGDRP and DRA arrangements to assist State and Territory Governments by cost-sharing support measures following declared disaster events, including:</p> <ul style="list-style-type: none"> <li>extensive flooding throughout NSW in the Northern Rivers and central west;</li> <li>flooding in South East Queensland; and</li> <li>ex-Tropical Cyclone Jasper in Far North Queensland.</li> </ul> <p>Services Australia maintain a cash float to facilitate payment of demand driven programs, this is lower than budget as the majority of the balance was returned to the OPA at 30 June 2024.</p>	<p><a href="#">Schedule of Comprehensive Income</a></p> <p>Personal benefits</p> <p>Other revenue</p> <p><a href="#">Schedule of Assets and Liabilities</a></p> <p>Cash and cash equivalents</p> <p>Trade and other receivables</p>
<p><b>Grants</b></p> <p>In 2023-24 Disaster Relief Protecting Our Communities grant funding was reallocated to the Department of the Treasury to provide grant payments to State and Territory Governments under Federal Financial Relations arrangements.</p> <p>In addition, underspends occurred in the Black Summer Bushfire Recovery and Disaster Relief Australia programs, and payables increased due to the timing of grant milestones. NEMA received some repayments of prior year grants from recipients in acquitting their grant obligation.</p>	<p><a href="#">Schedule of Comprehensive Income</a></p> <p>Grants</p> <p>Other revenue</p> <p><a href="#">Schedule of Assets and Liabilities</a></p> <p>Grant payables</p>
<p><b>Loans</b></p> <p>Loans are provided to State and Territory Governments under the Disaster Recovery Funding Arrangements for the restoration of essential public assets and certain counter-disaster operations and assistance to small businesses, primary producers, not-for-profit organisations and individuals.</p> <p>Loan funding was received as part of the Portfolio Additional Estimates to facilitate loans provided in 2023-24.</p>	<p><a href="#">Schedule of Comprehensive Income</a></p> <p>Finance costs</p> <p>Interest</p> <p>Other gains</p> <p><a href="#">Schedule of Assets and Liabilities</a></p> <p>Trade and other receivables</p>
<p><b>NEMS</b></p> <p>The NEMS program successfully procured a number of stockpile assets, including Humanihuts, which have been recognised in Administered as assets controlled by the Government rather than supplier expenses as originally anticipated under the measure.</p>	<p><a href="#">Schedule of Comprehensive Income</a></p> <p>Suppliers</p> <p>Depreciation and amortisation</p> <p><a href="#">Schedule of Assets and Liabilities</a></p> <p>Plant and Equipment</p>

## Notes to and forming part of the financial statements

### Overview

NEMA is an Australian Government controlled entity. NEMA is a not-for-profit, non-corporate Commonwealth entity subject to the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

NEMA's objective is to develop, lead and coordinate the Commonwealth's approach to emergency management. This includes the support of activities relating to preparedness, response, relief, recovery, reconstruction, risk reduction and resilience for all-hazard emergencies and disasters.

NEMA conducts the following administered activities on behalf of the 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;
- Resilience, preparedness and disaster risk reduction support – design, oversee and administer natural disaster resilience, risk reduction and preparedness funding programs including the Preparing Australia Package;
- COVID-19 support – in conjunction with its delivery partner Services Australia, NEMA administers the High Risk Settings Pandemic Payment (HRSPP), COVID-19 Disaster Payment and Pandemic Leave Disaster Payment (PLDP); and
- Emergency management – NEMA contributes to building a safe and secure Australia by coordinating the national response to disasters.

### The Basis of Preparation

The financial statements are required by section 42 of the PGPA Act. The financial statements have been prepared in accordance with:

- a) the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015* (FRR); and
- b) Australian Accounting Standards and Interpretations – including simplified disclosures for Tier 2 Entities under AASB 1060 issued by the Australian Accounting Standards Board (AASB) that apply for the reporting period.

The financial statements have been prepared on an accrual basis and in accordance with the historical cost convention, except for certain assets and liabilities at fair value.

The financial statements are presented in Australian dollars and values are rounded as indicated. Except where stated, no allowance is made for the effect of changing prices on the results of the financial position.

### Taxation

NEMA is exempt from all forms of taxation except Fringe Benefits Tax (FBT) and the Goods and Services Tax (GST).

## New Accounting Standards

Two amending standards (AASB 2021-2 and AASB 2021-6) were issued prior to the signing of the financial statements and were adopted in 2022-23 earlier than the application date as stated in the standards.

No further amendments or new standards were applicable to the current reporting period and are not expected to have a material impact on NEMA's financial statements.

### Reporting of Administered Activities

Administered revenues, expenses, assets, liabilities and cash flows are disclosed in the administered schedules and related notes.

Except where otherwise stated, administered items are accounted for on the same basis and using the same policies as for departmental items, including the application of the Australian Accounting Standards.

## Restructuring

### Departmental and Administered

#### Rural Financial Counselling

On 1 July 2023 a decision of Government transferred the Rural Financial Counselling function from NEMA to Department of Agriculture, Fisheries and Forestry (DAFF) as this function is now focussed on supporting farmers within DAFF's remit now that COVID-19 support arrangements have ceased.

Net assets transferred as a result of this restructure are reported in Note 8.2A.

#### Australian Climate Service

The Australian Climate Service (ACS) was an agency established to provide improved data, intelligence and expert advice on climate risks and impacts to support and inform decision-making.

A decision of Government transferred the ACS's emergency management support functions from within the Bureau of Meteorology to NEMA. This machinery of Government (MoG) change was announced on 20 June 2024 and was effective immediately. No assets or liabilities transferred as a result of this restructure.

### Events After the Reporting Period

There are no known events occurring after the reporting period that could impact on the NEMA's 2023-24 financial statements.

# 1. Departmental Financial Performance

This section analyses the financial performance of NEMA for the year ended 2024.

## 1.1 Expenses

	<b>2024</b>	2023
	<b>\$'000</b>	\$'000
<b>1.1A: Employee benefits</b>		
Wages and salaries	<b>41,877</b>	28,450
Superannuation		
Defined contribution plans	<b>6,417</b>	3,595
Defined benefit plans	<b>1,947</b>	1,241
Leave entitlements	<b>5,838</b>	3,829
Separation and redundancies	<b>732</b>	316
Other employee expenses <sup>1</sup>	<b>1,621</b>	1,147
<b>Total employee benefits</b>	<b>58,432</b>	38,578

1. Other employee expenses relate to remote locality assistance allowance and other allowances.

### Accounting Policy

Accounting policies for employee related expenses are presented in Note 6.1A Employee provisions.



	2024	2023
	\$'000	\$'000
<b>1.1B: Suppliers</b>		
<b>Goods and services supplied or rendered</b>		
Contractors and consultants	28,356	23,662
Government shared services <sup>1</sup>	16,288	8,679
Training, travel and staff related costs <sup>2</sup>	8,475	6,276
Information technology and communications <sup>2</sup>	4,246	1,942
Property, equipment and office costs	2,307	2,193
Sponsorship, research and advertising	717	565
Audit services	688	630
Secondees <sup>2,3</sup>	146	2,826
Other	42	13
<b>Total goods and services supplied or rendered</b>	<b>61,265</b>	<b>46,786</b>
Goods supplied	908	444
Services rendered	60,357	46,342
<b>Total goods and services supplied or rendered</b>	<b>61,265</b>	<b>46,786</b>
<b>Other suppliers</b>		
Short-term leases <sup>4</sup>	153	210
Workers compensation expenses	271	361
<b>Total other suppliers</b>	<b>424</b>	<b>571</b>
<b>Total suppliers</b>	<b>61,689</b>	<b>47,357</b>

1. Government shared services includes corporate services provided by the Department of Home Affairs and grant hub services provided by Department of Industry, Science and Resources.
2. The prior year comparatives have been updated to align with the classification of transactions in 2024.
3. Secondees have decreased as Emergency Management Australia staff were initially seconded as part of the 2023 restructure.
4. NEMA has short-term lease commitments of \$0.011 million as at 30 June 2024 (2023: \$0.030 million). The above lease disclosures should be read in conjunction with Note 3.2A Property, Plant and Equipment and Intangibles and Note 3.4A Leases.

## Accounting Policy

### Short-term leases and leases of low-value assets

NEMA has elected not to recognise right-of-use assets and lease liabilities for short-term leases of plant and equipment assets that have a lease term of 12 months or less and leases of low-value assets (less than \$10,000 per asset). NEMA recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

### Finance costs

All borrowing costs are expensed as incurred.

## 1.2 Income

	2024	2023
	\$'000	\$'000
<b>1.2A: Services received free of charge</b>		
Remuneration of auditors	179	131
<b>Total other revenue</b>	<u>179</u>	<u>131</u>

**Accounting Policy**

Resources received free of charge are recognised as revenue when, and only when, a fair value can be reliably determined and the services would have been purchased if they had not been donated. Use of those resources is recognised as an expense. Resources received free of charge are recorded as either revenue or gains depending on their nature.

**1.2B: Other revenue**

State project contributions	-	625
Recovery of costs	24	302
<b>Total other revenue</b>	<u>24</u>	<u>927</u>

**1.2C: Other gains**

Other <sup>1</sup>	432	5
<b>Total other gains</b>	<u>432</u>	<u>5</u>

1. Other gains relates to a profit share on leased motor vehicles sold by the fleet company as part of end of lease arrangements.

**Accounting Policy****Resources Received Free of Charge**

Contributions of assets at no cost of acquisition or for nominal consideration are recognised as gains at their fair value when the asset qualifies for recognition, unless received from another Government entity as a consequence of a restructuring of administrative arrangements (refer to Note 8.2).

## 2. Income and Expenses Administered on Behalf of Government

This section analyses the activities that NEMA does not control but administers on behalf of the Government. Unless otherwise noted, the accounting policies adopted are consistent with those applied for departmental reporting.

### 2.1 Administered Expenses

	2024	2023
	\$'000	\$'000
<b>2.1A: Personal benefits</b>		
Direct		
Disaster payments <sup>1</sup>	82,144	1,918,489
<b>Total personal benefits</b>	<b>82,144</b>	<b>1,918,489</b>

1. Personal benefits relate to Australian Government Disaster Recovery Payment (AGDRP), Disaster Recovery Allowance (DRA), New Zealand ex gratia disaster payments, AGDRP supplementation, PLDP and COVID-19 Disaster Payments (residual payments are winding down). Personal benefit payments are made by Services Australia on behalf of NEMA.

#### Accounting Policy

Direct personal benefits comprise current transfers provided directly to individuals or households. Personal benefits are recognised when payments are made, or NEMA has a present obligation either to a service provider or directly to recipients. Personal benefits do not require any economic benefit to flow back to Government.

### 2.1B: Grants

Private sector		
Not-for-profit organisations	171,487	227,521
<b>Total grants</b>	<b>171,487</b>	<b>227,521</b>

#### Accounting Policy

NEMA administers a number of grant and subsidy schemes on behalf of Government. Grant and subsidy liabilities are recognised to the extent that (i) the services required to be performed by the grantee have been performed or (ii) the grant eligibility criteria have been satisfied, but payments due have not been made. When Government enters into an agreement to make these grants, and services have not been performed or criteria satisfied, this is considered a commitment

### 2.1C: Suppliers

#### Services supplied or rendered

Contractors	1,683	-
Information technology and communications	1,680	1,080
<b>Total services supplied or rendered</b>	<b>3,363</b>	<b>1,080</b>

## 2.2 Administered Income

	2024	2023
	\$'000	\$'000
<b>2.2A: Interest</b>		
Interest from state and territory loans	356	589
Unwinding of concessional loan discount	184	359
<b>Total interest</b>	<b>540</b>	<b>948</b>
<b>2.2B: Other revenue</b>		
State and territory contributions <sup>1</sup>	-	315,637
Other	3,985	4,112
<b>Total other administered revenue</b>	<b>3,985</b>	<b>319,749</b>

1. State and territory contributions relate to pandemic payments made in prior years.

### Accounting Policy

Interest revenue is recognised using the effective interest method.

### 3. Departmental Financial Position

This section analyses NEMA's assets used to conduct its operations and the operating liabilities incurred as a result. Employee related information is disclosed in Section 6 People and Relationships.

#### 3.1 Financial Assets

	2024	2023
	\$'000	\$'000
<b>3.1A: Trade and other receivables</b>		
Appropriation receivable	76,678	58,113
Trade receivables	643	1,009
GST	665	464
Other	1,548	1
<b>Total trade and other receivables</b>	<b>79,534</b>	<b>59,587</b>

Credit terms for trade receivables were within 30 days (2023: 30 days).

NEMA has not recognised an impairment provision in 2024 due to the nature of these receivables.

#### Accounting Policy

Trade and other receivables are held for the purpose of collecting the contractual cash flows where:

- the cash flows are solely payments of principal and interest, and
- are not provided at below-market interest rates.

They are measured at fair value on initial recognition and at amortised cost on subsequent measurement using the effective interest method adjusted for any loss allowance.

Appropriations receivable are recognised at their nominal amounts. Appropriations receivable are appropriations available for use held in the OPA under the government's 'just-in-time' drawdown arrangements.

Financial assets are assessed for impairment at the end of each reporting period based on Expected Credit Losses (ECL), using the general approach which measures the loss allowance based on an amount equal to lifetime expected credit losses where risk has significantly increased, or an amount equal to 12-month expected credit losses if risk has not increased. The simplified approach for trade and other receivables is used. This approach always measures the loss allowance as the amount equal to the lifetime expected credit losses.

A write-off constitutes a de-recognition event where the write-off directly reduces the gross carrying amount of the financial asset.

#### Accounting Policy

##### Cash and Cash Equivalents

Cash is recognised at its nominal amount. Cash and cash equivalents is entirely comprised of demand deposits in bank accounts with an original maturity of three months or less that are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value.

## 3.2 Non-Financial Assets

### 3.2A: Reconciliation of the Opening and Closing Balances of Property, Plant and Equipment and Intangibles

	Buildings	Leasehold improvements	Plant and equipment	Computer software	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2023</b>					
Gross book value	18,061	9,588	1,169	1,194	30,012
Accumulated depreciation, amortisation and impairment	(3,911)	(1,637)	(772)	(582)	(6,902)
<b>Total as at 1 July 2023</b>	<b>14,150</b>	<b>7,951</b>	<b>397</b>	<b>612</b>	<b>23,110</b>
<b>Additions</b>					
Purchase or internally developed	-	1,566	471	-	2,037
Right-of-use assets	5,090	-	16	-	5,106
Depreciation and amortisation	-	(1,605)	(183)	(229)	(2,017)
Depreciation on right-of-use assets	(4,113)	-	(66)	-	(4,179)
Remeasurements of right-of-use assets	6,888	-	-	-	6,888
<b>Disposals</b>					
End of lease	-	-	(7)	-	(7)
<b>Total as at 30 June 2024</b>	<b>22,015</b>	<b>7,912</b>	<b>628</b>	<b>383</b>	<b>30,938</b>
<b>Total represented by:</b>					
Gross book value	30,039	11,154	1,195	1,194	43,582
Accumulated depreciation, amortisation and impairment	(8,024)	(3,242)	(567)	(811)	(12,644)
<b>Total as at 30 June 2024</b>	<b>22,015</b>	<b>7,912</b>	<b>628</b>	<b>383</b>	<b>30,938</b>
<b>Carrying amount of right-of-use assets</b>	22,015	-	16	-	22,031

NEMA has contractual commitments for the acquisition of leasehold improvements assets at 30 June 2024 of \$0.085 million (30 June 2023: nil).

#### Accounting policy

##### Non-financial assets

Assets are recorded at cost on acquisition except as stated below. The cost of acquisition includes the fair value of assets transferred in exchange and liabilities undertaken. Financial assets are initially measured at their fair value plus transaction costs where appropriate.

Assets acquired at no cost, or for nominal consideration, are initially recognised as assets and income at their fair value at the date of acquisition, unless acquired as a consequence of restructuring of administrative arrangements. In the latter case, assets are initially recognised as contributions by owners at the amounts at which they were recognised in the transferor's accounts immediately prior to the restructuring (see Note 8.2 Restructuring).

### Asset Recognition Threshold

Purchases of property, plant and equipment and intangibles are recognised initially at cost in the statement of financial position, except for purchases costing less than the below thresholds (2023: less than \$10,000) which are expensed in the year of acquisition:

- Plant and equipment - \$5,000
- Grouped assets - \$25,000
- Intangibles - \$10,000
- Leasehold improvements - \$20,000.

The initial cost of an asset includes an estimate of the cost of dismantling and removing the item and restoring the site on which it is located. This is particularly relevant to 'make good' provisions where an obligation exists to restore premises to their original condition. These costs are included in the value of the relevant assets with a corresponding provision for the 'make good' recognised. No make good has been recognised in 2024 (2023: nil).

An item of software represents a software licence granted for greater than 12 months; or a developed software application. Developed software is recognised by capitalising all directly attributable internal and external costs that enhance the software's functionality and therefore service potential.

### Lease Right-of-Use (ROU) Assets

Leased ROU assets are capitalised at the commencement date of the lease and comprise the initial lease liability amount, initial direct costs incurred when entering into the lease less any lease incentives received. These assets are accounted for as separate asset classes to corresponding assets owned outright, but included in the same column as the corresponding underlying assets would be presented if they were owned.

NEMA has elected not to recognise right-of-use assets and lease liabilities for short-term plant and equipment leases and low-value leases (see Note 1.1B Suppliers).

### Revaluations

Following initial recognition at cost, property, plant and equipment (excluding ROU assets) are carried at fair value. Valuations are conducted with sufficient frequency to ensure that the carrying amounts of assets did not differ materially from the assets' fair values as at the reporting date.

The regularity of independent valuations depends upon the volatility of movements in market values for the relevant assets. An independent valuation of property, plant and equipment was undertaken of the NEMA assets as at 30 June 2022 by Jones Lang LaSalle (JLL) prior to assuming the Emergency Management Response function from Department of Home Affairs.

Any revaluation increments are made on a class basis. Any revaluation increment is credited to equity under the heading of asset revaluation reserve except to the extent that it reverses a previous revaluation decrement of the same asset class that was previously recognised in the surplus/deficit.

Revaluation decrements for a class of assets are recognised directly in the surplus/deficit except to the extent that they reverse a previous revaluation increment for that class.

Any accumulated depreciation as at the revaluation date is eliminated against the gross carrying amount of the asset and the asset restated to the revalued amount.

ROU assets are carried at cost less accumulated depreciation and impairment losses, and are not subject to revaluation. Intangibles (software assets) are carried at cost less accumulated amortisation and impairment losses, and are not subject to revaluation.

### **Impairment**

All assets are assessed annually for impairment. Where indications of impairment exist, the asset's recoverable amount is estimated and an impairment adjustment made if the asset's recoverable amount is less than its carrying amount. The recoverable amount of an asset is the higher of its fair value less costs of disposal and its value in use. Value in use is the present value of the future cash flows expected to be derived from the asset.

Where the future economic benefit of an asset is not primarily dependent on the asset's ability to generate future cash flows, and the asset would be replaced if NEMA were deprived of the asset, its value in use is taken to be its depreciated replacement cost.

No indicators of impairment were identified for any classes of assets at 30 June 2024, however a small loss was recognised on handback of motor vehicles previously recognised as RoU assets (30 June 2023: nil).



## Depreciation and Amortisation

Depreciable property, plant and equipment assets are written-off to their estimated residual values over their estimated useful lives by NEMA using, in all cases, the straight-line method of depreciation.

Depreciation rates (useful lives), residual values and methods are reviewed at each reporting date and necessary adjustments are recognised in the current, or current and future, reporting periods as appropriate. Useful lives were revised in 2022-23 to reflect the expected use and condition of assets as part of the valuation process completed in 2022.

The depreciation rates for ROU assets are based on the commencement date to the earlier of the end of useful life of the ROU asset or the end of the lease term.

Default depreciation or amortisation rates applying to each class of asset, unless assessed otherwise on an individual asset basis, are based on the following useful lives:

	2023-24	2022-23
<b>Buildings (leased)</b>	Lease term, inclusive of extension options where management has assessed these are likely to be exercised	Lease term, inclusive of extension options where management has assessed these are likely to be exercised
<b>Leasehold Improvements</b>	The shorter of the expected lease term and 15 years	The shorter of the expected lease term and 15 years
<b>Motor Vehicles (leased)</b>	Lease term, inclusive of extension options where management has assessed these are likely to be exercised	Lease term, inclusive of extension options where management has assessed these are likely to be exercised
<b>Other Property, Plant and Equipment</b>	3 - 10 years	3 years
<b>Computer Software - Purchased</b>	The shorter of 3 to 5 years or the licence term	The shorter of 3 to 5 years or the licence term
<b>Computer Software - Internally Developed</b>	3 years	3 years

The range of useful lives for Other Property, Plant and Equipment was increased to incorporate the requirements of assets reported in the Administered financial statements, refer Note 4.2A.

### **Derecognition**

An asset is derecognised upon disposal or when no further future economic benefits are expected from its use or disposal. Assets are written-down where they no longer provide a future economic benefit and/or their existence can no longer be verified, which may occur where:

- The asset is obsolete, no longer in use and disposal options are not available or not relevant;
- The asset has been recycled, including being used for parts to maintain other assets;
- The asset was lost, stolen, destroyed or abandoned;
- A correction to the asset register is required; or
- The existence of the asset can no longer be verified.

No assets are expected to be sold or disposed of within the next 12 months (30 June 2023: \$0.147 million).

### **Intangibles**

NEMA's intangibles comprise purchased computer software for internal use. These assets are carried at cost less accumulated amortisation and accumulated impairment losses. Software is amortised on a straight-line basis over its anticipated useful life. The useful lives of NEMA's software are 3 to 5 years (2023: 3 to 5 years).

All software assets were assessed for indications of impairment as at 30 June 2024.

	2024	2023
	\$'000	\$'000

**3.2B: Inventories**

Inventories held for distribution

376 162

**Total inventories**

376 162

During 2024 \$0.003 million in inventory was recognised as an expense and no impairment losses were recognised (2023: nil). Inventory held for distribution was made up of sandbags, flood mitigation barriers and pedestrian matting in preparation for flood emergency response activities. Further inventories will be purchased in 2025 as part of NEMS program, these will be reported in Administered.

No loss of service potential of inventories held for distribution has been determined in 2024 (2023: nil). This assessment had been based on the nature of the inventories which are single use items that can be stored for long periods.

**Accounting policy**

Inventories held for distribution are valued at cost, adjusted for any loss of service potential.

**3.3 Payables**

	2024	2023
	\$'000	\$'000

**3.3A: Supplier payables**

Supplier payables

24,375 16,390

**Total suppliers**

24,375 16,390

Supplier payables are usually settled within 20 calendar days. Supplier payables include payables to Government entities \$15.515m and payables to non-Government \$8.860m.

**3.3B: Other payables**

Salaries and wages

1,314 1,074

Superannuation

210 170

Unearned income

1,875 1,875

Other<sup>1</sup>

1,761 12

**Total other payables**

5,160 3,131

1. Other relates to transfers of leave liabilities payable to other government entities.

### 3.4 Interest Bearing Liabilities

	2024	2023
	\$'000	\$'000
<b>3.4A: Leases</b>		
Lease liabilities <sup>1,2</sup>	22,536	14,259
<b>Total leases</b>	<b>22,536</b>	<b>14,259</b>

#### Maturity analysis - contractual undiscounted cash flows

Within 1 year	3,226	3,743
Between 1 to 5 years	12,421	6,701
More than 5 years	10,004	4,526
<b>Total leases</b>	<b>25,651</b>	<b>14,970</b>

1. Total cash outflow for leases for the year ended 30 June 2024 is disclosed in the Cash Flow Statement under principal payments of lease liabilities and interest payments on lease liabilities.

2. Leases have increased in 2024 due to a new office lease in Brisbane, the remeasurement of a Canberra lease and some additional minor office lease arrangements.

NEMA in its capacity as lessee enters into arrangements for the provision of office accommodation and motor vehicles, based on normal market terms. Leases may contain price escalation clauses (that may be fixed or variable in nature), extension or renewal options and/or purchase options (for motor vehicles, which have not been assessed as likely to be exercised) consistent with normal market practices. The above lease disclosures should be read in conjunction with Note 1.1B Suppliers and Note 3.2A Property, Plant and Equipment and Intangibles.

#### Accounting policy

For all new contracts entered into, NEMA considers whether the contract is, or contains, a lease. A lease is defined as a 'contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration'. Once it has been determined that a contract is, or contains, a lease, the lease liability is initially measured at the present value of the lease payments unpaid at the commencement date, discounted using the interest rate implicit in the lease, if that rate is readily determinable, or NEMA's incremental borrowing rate.

Subsequent to initial measurement, the liability will be reduced for payments made (i.e. principal repayments) and increased for interest. It is remeasured to reflect any reassessment or modification to the lease. When the lease liability is remeasured, the corresponding adjustment is reflected in the right-of-use asset or profit and loss depending on the nature of the reassessment or modification.

## 4. Assets and Liabilities Administered on Behalf of Government

This section analyses assets used to conduct operations and the operating liabilities incurred which NEMA does not control but administers on behalf of the Government. Unless otherwise noted, the accounting policies adopted are consistent with those applied for departmental reporting.

### 4.1 Administered Financial Assets

<b>4.1A: Trade and other receivables</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Advances and loans</b>		
State and Territory Governments <sup>1</sup>	<b>20,134</b>	21,048
<b>Total advances and loans</b>	<b>20,134</b>	21,048
<b>Other receivables</b>		
GST	<b>349</b>	1,090
Recovery of benefit payments	<b>7,027</b>	6,762
State and territory contributions <sup>2</sup>	-	5,179
<b>Total other receivables</b>	<b>7,376</b>	13,031
<b>Total trade and other receivables (gross)</b>	<b>27,510</b>	34,079
Less expected credit loss allowance <sup>3</sup>	<b>(3,739)</b>	(3,900)
<b>Total trade and other receivables (net)</b>	<b>23,771</b>	30,179

1. Loans to state and territory governments are concessional in nature. A summary of loan movements is provided below.

2. In 2023 state and territory contributions related to HRSPP (see Note 2.2B).

3. Impairment loss allowance relates to recoveries of personal benefits.

#### Summary of loan movements

Opening balance	<b>21,048</b>	33,696
Remeasurement on 1 July based on updated interest	<b>67</b>	718
New loans advanced	<b>4,030</b>	4,450
Discounting on new loans <sup>1</sup>	<b>(480)</b>	(503)
Interest revenue	<b>356</b>	589
Unwinding of concessional loan discount	<b>184</b>	359
Less payments of principal and interest	<b>(5,071)</b>	(18,261)
<b>Closing balance of loans</b>	<b>20,134</b>	21,048

1. Discounting is explained in accounting judgements and estimates.

#### Accounting policy

Receivables that are statutory in nature are held at statutory value less amounts for impairment loss allowances. Contractual receivables with fixed or determinable payments and receipts are initially recognised at cost unless the transaction price differs from fair value in which case, initial recognition is at fair value. Any difference between cost and fair value is recognised as a loss in the Administered Schedule of Comprehensive Income.

**Accounting judgements and estimates****Valuation of loans receivable**

A difference between cost and fair value is identified for loans provided with conditions that are more favourable than would otherwise be available in the market. Fair value is assessed as the discounted present value of future payments and receipts using the prevailing market rate. Discounting is reported as interest expense in the Administered Schedule of Comprehensive Income.

**4.2 Administered Non-Financial Assets****4.2A: Reconciliation of the Opening and Closing Balances of Property, Plant and Equipment and Intangibles**

	Plant and equipment	Total
	\$'000	\$'000
<b>As at 1 July 2023</b>		
Gross book value	-	-
Accumulated depreciation, amortisation and impairment	-	-
<b>Total as at 1 July 2023</b>	-	-
<b>Additions</b>		
Purchased	13,181	13,181
Depreciation and amortisation	(405)	(405)
<b>Total as at 30 June 2024</b>	12,776	12,776
<b>Total represented by:</b>		
Gross book value	13,181	13,181
Accumulated depreciation, amortisation and impairment	(405)	(405)
<b>Total as at 30 June 2024</b>	12,776	12,776

Administered non-financial assets relate to NEMS purchase of transportable emergency shelters (including Humanihuts pictured below) and other equipment deployed as supplementary resources to those managed by State and Territory governments as part of natural disaster recovery response.

## 5. Funding

This section identifies NEMA's funding structure.

### 5.1 Appropriations

The following table outlines appropriations for the period and the amount utilised for the period.

#### 5.1A: Annual appropriations ('recoverable GST exclusive')

##### Annual Appropriations for 2024

	Annual Appropriation	Adjustments to appropriation <sup>1</sup>	Total appropriation	Appropriation applied in 2024 (current and prior years)	Variance <sup>2</sup>
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Departmental</b>					
Ordinary annual services	133,287	2,704	135,991	(116,932)	19,059
Capital budget <sup>3</sup>	211	-	211	(1,404)	(1,193)
Other services					
Equity Injections	2,823	-	2,823	-	2,823
<b>Total departmental</b>	<b>136,321</b>	<b>2,704</b>	<b>139,025</b>	<b>(118,336)</b>	<b>20,689</b>
<b>Administered</b>					
Ordinary annual services					
Administered items <sup>4</sup>	207,302	-	207,302	(167,609)	39,693
Other services					
New administered outcomes	-	-	-	(4,377)	(4,377)
Administered assets and liabilities	57,715	-	57,715	(17,210)	40,505
<b>Total administered</b>	<b>265,017</b>	<b>-</b>	<b>265,017</b>	<b>(189,196)</b>	<b>75,821</b>

1. Adjustments to appropriations in Departmental includes adjustments to current year annual appropriations for PGPA Act section 74 receipts.

2. The variance between appropriation applied and the total appropriation for the 2023-24 financial year in Departmental relates to timing differences associated with payments to suppliers, in Administered this relates to lower grants and loans made.

3. Departmental Capital Budgets are appropriated through Appropriation Acts (No.1, 3, 5). They form part of ordinary annual services, and are not separately identified in the Appropriation Acts.

4. No current year Departmental has been withheld under section 51 of the PGPA Act or quarantined. In Administered, \$29.352 million has been withheld under section 51.

The following entities spent money from the Consolidated Revenue Fund (CRF) on behalf of NEMA:

- Department of Home Affairs – Departmental shared services
- Services Australia – Administered personal benefits and grant payments
- Department of Industry, Science and Resources – Administered grant payments.

## Annual Appropriations for 2023

	Annual Appropriation	Adjustments to appropriation <sup>1</sup>	Total appropriation	Appropriation applied in 2023 (current and prior years)	Variance <sup>2</sup>
	\$'000	\$'000	\$'000	\$'000	\$'000
Departmental					
Ordinary annual services <sup>3</sup>	87,241	11,734	98,975	(78,648)	20,327
Capital budget <sup>4</sup>	1,258	-	1,258	(200)	1,058
Other services					
Equity Injections	3,322	1,362	4,684	-	4,684
<b>Total departmental</b>	<b>91,821</b>	<b>13,096</b>	<b>104,917</b>	<b>(78,848)</b>	<b>26,069</b>
<b>Administered</b>					
Ordinary annual services					
Administered items	343,258	13,079	356,337	(863,169)	(506,832)
Other services					
Administered assets and liabilities	-	-	-	(4,429)	(4,429)
<b>Total administered</b>	<b>343,258</b>	<b>13,079</b>	<b>356,337</b>	<b>(867,598)</b>	<b>(511,261)</b>

- In 2023, adjustments to appropriations in Departmental includes adjustments to current year annual appropriations for PGPA Act section 74 receipts of \$2.742 million and PGPA Act section 75 transfers of \$51.802 million from NRRRA to NEMA and \$10.354 million from Home Affairs. Administered includes PGPA Act section 75 transfers of \$212.925 million from NRRRA to NEMA and \$13.079 million from Home Affairs.
- The variance between appropriation applied and the total appropriation for the 2022-23 financial year in Departmental relates to timing differences associated with payments to suppliers, in Administered this relates to the Government decision to use prior year appropriations to fund High Risk Setting Pandemic Payment.
- In 2023, \$3.880 million has been withheld under section 51 of the PGPA Act in Departmental. No Administered has been withheld under section 51 or quarantined.
- Departmental Capital Budgets are appropriated through Appropriation Acts (No.1, 3, 5). They form part of ordinary annual services, and are not separately identified in the Appropriation Acts.

The following entities spent money from the Consolidated Revenue Fund (CRF) on behalf of NEMA:

- Department of the Prime Minister and Cabinet – Departmental shared services
- Department of Home Affairs – Departmental shared services
- Services Australia – Administered personal benefits and grant payments
- Department of Industry, Science, Energy and Resources – Administered grant payments
- Department of Agriculture, Water and the Environment – Administered grant payments.

### Accounting Policy - Revenue from Government

Amounts appropriated for departmental appropriations for the year (adjusted for any formal additions and reductions) are recognised as Revenue from Government when NEMA gains control of the appropriation, except for certain amounts that relate to activities that are reciprocal in nature, in which case revenue is recognised only when it has been earned. Appropriations receivable are recognised at their nominal amounts.



**5.1B: Unspent annual appropriations ('recoverable GST exclusive')**

	2024	2023
	\$'000	\$'000
<b>Departmental</b>		
Appropriation Act (No. 1) 2021-22 - DCB <sup>1</sup>	2,841	3,416
Appropriation Act (No. 3) 2021-22 - Operating	-	5,696
Supply Act (No. 1) 2022-2023 - Operating	-	11,500
Supply Act (No. 1) 2022-2023 - DCB	-	203
Supply Act (No. 3) 2022-2023 - Operating	-	17,996
Supply Act (No. 2) 2022-2023 - Equity injection	1,362	1,362
Supply Act (No. 4) 2022-2023 - Equity injection	3,322	3,322
Appropriation Act (No. 1) 2022-2023 - Operating <sup>2,3</sup>	3,880	17,088
Appropriation Act (No. 1) 2022-2023 - DCB	429	1,055
Appropriation Act (No. 1) 2022-2023 - Cash	-	1,871
Appropriation Act (No. 3) 2022-2023 - Operating	-	355
Appropriation Act (No. 1) 2023-2024 - Operating	68,531	-
Appropriation Act (No. 1) 2023-2024 - DCB	210	-
Appropriation Act (No. 1) 2023-2024 - Cash	1,008	-
Appropriation Act (No. 2) 2023-2024 - Equity injection	2,823	-
Appropriation Act (No. 3) 2023-2024 - DCB	1	-
<b>Total departmental unspent appropriations</b>	<b>84,407</b>	<b>63,864</b>
<b>Administered</b>		
Appropriation Act (No. 1) 2021-2022 (COVID-19 Assistance) <sup>1,4</sup>	789,278	789,159
Appropriation Act (No. 2) 2021-2022 <sup>1,4</sup>	174	4,550
Supply Act (No. 1) 2022-2023 <sup>4</sup>	62,362	80,159
Supply Act (No. 3) 2022-2023	1,210	2,410
Appropriation Act (No. 1) 2022-2023	15,806	12,333
Appropriation Act (No. 1) 2022-2023 - Cash <sup>5</sup>	-	12,923
Appropriation Act (No. 3) 2022-2023	17,728	17,723
Appropriation Act (No. 1) 2023-2024	51,414	-
Appropriation Act (No. 3) 2023-2024	4,950	-
Appropriation Act (No. 4) 2023-2024	40,505	-
Appropriation Act (No. 1) 2023-2024 - Cash <sup>5</sup>	50	-
<b>Total administered unspent appropriations</b>	<b>983,477</b>	<b>919,257</b>

1. Unspent appropriations relating to the 2021-22 financial year will lapse from 1 July 2024 under section 39 of the FRR (the details will be provided at 30 June 2024).

2. In 2024 no departmental appropriation has been withheld under section 51 of the PGPA (2023: \$3.880 million).

3. Includes PGPA Act section 75 transfers to DAFF of \$0.146 million relating to the Rural Financial Counselling function.

4. In 2024, NEMA received repayments of grants that have increased prior year administered appropriations under S74 of the PGPA Act.

5. This represents the portion of the administered cash and cash equivalents relating to annual appropriations. The remaining cash and cash equivalents relate to special appropriations and administered receipts.

### 5.1C: Special appropriations (‘recoverable GST exclusive’)

	Appropriation applied	
	2024	2023
Authority	\$'000	\$'000
<i>Social Security (Administration) Act 1999</i> - section 242 (unlimited)	78,935	1,423,282
<b>Total special appropriations applied</b>	<b>78,935</b>	<b>1,423,282</b>

The following special appropriations had no transactions and budgets during the reporting period:

- *Treasury Laws Amendment (North Queensland Flood Recovery) Act 2019* - Schedule 3, section 1 loans to financial institutions.

## 5.2 Special Accounts

### Emergency Response Fund Amendment (Disaster Ready Fund) Act 2022 special account

The Disaster Ready Fund Payments (DRFP) special account was established under section 80 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act). For the year ended 30 June 2024 the account had a nil balance and there were no transactions credited to or debited from the special account during the current reporting period (2023: nil).

## 5.3. Net cash appropriation arrangements

	2024	2023
	\$'000	\$'000
<b>Total comprehensive income/(loss) - as per the Statement of Comprehensive Income</b>	<b>7,057</b>	<b>631</b>
Plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) <sup>1</sup>	2,017	2,210
Plus: depreciation of right-of-use assets <sup>2</sup>	4,179	2,442
Less: lease principal repayments <sup>2</sup>	(3,656)	(2,930)
<b>Net Cash Operating Surplus</b>	<b>9,597</b>	<b>2,353</b>

1. From 2010-11, the Government introduced net cash appropriation arrangements where revenue appropriations for depreciation/amortisation expenses of non-corporate Commonwealth entities and selected corporate Commonwealth entities were replaced with a separate capital budget provided through equity injections. Capital budgets are to be appropriated in the period when cash payment for capital expenditure is required.
2. The inclusion of depreciation/amortisation expenses related to ROU leased assets and the lease liability principal repayment amount reflects the impact of AASB 16 Leases, which does not directly reflect a change in appropriation arrangements.

## 6. People and Relationships

This section describes a range of employment and post-employment benefits provided to our people and our relationships with other key people.

### 6.1 Employee Provisions

	2024	2023
	\$'000	\$'000
<b>6.1A: Employee provisions</b>		
Annual leave	5,072	4,950
Long service leave	8,664	7,235
<b>Total employee provisions</b>	<b>13,736</b>	<b>12,185</b>

#### Accounting policy

Liabilities for short-term employee benefits and termination benefits expected within twelve months of the end of reporting period are measured at their nominal amounts.

Other long-term employee benefits are measured as net total of the present value of the defined benefit obligation at the end of the reporting period minus the fair value at the end of the reporting period of plan assets (if any) out of which the obligations are to be settled directly.

#### Leave

The liability for employee benefits includes provision for annual leave and long service leave.

The leave liabilities are calculated on the basis of employees' remuneration at the estimated salary rates that will be applied at the time the leave is taken, including NEMA's employer superannuation contribution rates to the extent that the leave is likely to be taken during service rather than paid out on termination.

The liability for long service leave as at 30 June 2024 has been determined using the shorthand model developed by the Australian Government Actuary. The estimate of the present value of the liability takes into account attrition rates and pay increases through promotion and inflation.

#### Separation and Redundancy

Provision is made for separation and redundancy benefit payments. NEMA recognises a provision for termination when it has developed a detailed formal plan for the terminations and has informed those employees affected that it will carry out the terminations.

#### Superannuation

NEMA's staff are members of the Commonwealth Superannuation Scheme (CSS), the Public Sector Superannuation Scheme (PSS), or the PSS accumulation plan (PSSap), or other superannuation funds held outside the Australian Government.

The CSS and PSS are defined benefit schemes for the Australian Government. The PSSap is a defined contribution scheme.

The liability for defined benefits is recognised in the financial statements of the Australian Government and is settled by the Australian Government in due course. This liability is reported in the Department of Finance's administered schedules and notes.

NEMA makes employer contributions to the employees' defined benefit superannuation scheme at rates determined by an actuary to be sufficient to meet the current cost to Government. NEMA accounts for the contributions as if they were contributions to defined contribution plans.

The liability for superannuation recognised as at 30 June 2024 represents outstanding contributions.

## 6.2 Key Management Personnel Remuneration

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of NEMA, directly or indirectly.

NEMA has determined the key management personnel comprise the Prime Minister, Portfolio Minister, the Coordinator-General, Deputy Coordinator-Generals and the Chief Operating Officer (including any acting and secondment arrangements).

NEMA only remunerates the roles of the Coordinator-General, Deputy Coordinator-Generals and the Chief Operating Officer directly. The below table sets out their remuneration on an accrual basis, excluding the remuneration and other benefits of the Prime Minister and Portfolio Minister, whose remuneration are set by the Remuneration Tribunal and are not paid by NEMA.

### 6.2: Key Management Personnel Remuneration

	<b>2024</b>	2023
	<b>\$'000</b>	\$'000
Short-term employee benefits	<b>1,758</b>	1,338
Other long-term employee benefits	<b>60</b>	27
Post-employment benefits	<b>205</b>	148
Termination benefits	-	-
<b>Total key management personnel remuneration expenses</b>	<b>2,023</b>	1,513
<b>Number of key management personnel</b>	<b>6</b>	6

In 2024 there were 4 key management personnel positions (2023: 4).

### 6.3. Related Party Disclosures

#### Related party relationships

NEMA is an Australian Government controlled entity. Related parties to NEMA are Key Management Personnel including the Prime Minister and Portfolio Minister, and other Australian Government entities.

#### Transactions with related parties

Given the breadth of Government activities, related parties may transact with the government sector in the same capacity as any ordinary citizen. Such transactions include the payment or refund of taxes, receipt of a Medicare rebate or higher education loans. These transactions have not been separately disclosed in this note.

Giving consideration to relationships with related entities, and transactions entered into during the reporting period by the Agency it has been determined that there are no related party transactions to be separately disclosed for 2023-24 (2023: nil).

## 7. Managing Uncertainties

This section analyses how NEMA manages financial risks within its operating environment.

### 7.1. Contingent Assets and Liabilities

#### Accounting policy

Contingent assets and contingent liabilities are not recognised in the Statement of Financial Position but are reported in the notes. They may arise from uncertainty as to the existence of a liability or asset, or represent an asset in respect of which the amount cannot be reliably measured.

Contingent assets are disclosed when settlement is probable but not virtually certain and contingent liabilities are disclosed when the probability of settlement is greater than remote.

NEMA is not aware of any quantifiable or unquantifiable contingent asset or liabilities as of the signing date that may have an impact on operations or the financial statements (2023: nil).

### 7.2. Financial Instruments

#### 7.2A: Categories of financial instruments

	2024	2023
	\$'000	\$'000
<b>Financial assets at amortised cost</b>		
Cash and cash equivalents	1,008	1,871
Trade and other receivables	643	1,009
<b>Total financial assets at amortised cost</b>	<b>1,651</b>	<b>2,880</b>

#### Financial liabilities measured at amortised cost

Trade creditors	24,375	16,390
<b>Total financial liabilities measured at amortised cost</b>	<b>24,375</b>	<b>16,390</b>

#### Financial assets at amortised cost

Cash and cash equivalents	500	32,945
Trade and other receivables	20,134	21,048
<b>Total financial assets at amortised cost</b>	<b>20,634</b>	<b>53,993</b>

#### Financial liabilities measured at amortised cost

Trade creditors and accruals	6	163
<b>Total financial liabilities measured at amortised cost</b>	<b>6</b>	<b>163</b>

#### Accounting policy

##### Financial assets

In accordance with AASB 9 Financial Instruments, NEMA classifies its financial assets in the following categories:

- financial assets at fair value through profit or loss;
- financial assets at fair value through other comprehensive income; and
- financial assets measured at amortised cost.

The classification depends on both NEMA's business model for managing the financial assets and contractual cash flow characteristics at the time of initial recognition. Financial assets are recognised when NEMA becomes a party to the contract and, as a consequence, has a legal right to receive or a legal obligation to pay cash and derecognised when the contractual rights to the cash flows from the financial asset expire or are transferred upon trade date.

### Financial Assets at Amortised Cost

Financial assets included in this category need to meet two criteria:

1. the financial asset is held in order to collect the contractual cash flows; and
2. the cash flows are solely payments of principal and interest (SPPI) on the principal outstanding amount.

Amortised cost is determined using the effective interest method.

### Effective Interest Method

Income is recognised on an effective interest rate basis for financial assets that are recognised at amortised cost.

### Impairment of Financial Assets

Financial assets are assessed for impairment at the end of each reporting period based on Expected Credit Losses, using the general approach which measures the loss allowance based on an amount equal to lifetime expected credit losses where risk has significantly increased, or an amount equal to 12-month expected credit losses if risk has not increased.

The simplified approach for trade, contract and lease receivables is used. This approach always measures the loss allowance as the amount equal to the lifetime expected credit losses.

A write-off constitutes a derecognition event where the write-off directly reduces the gross carrying amount of the financial asset.

### **Financial Liabilities**

Financial liabilities are classified as either financial liabilities 'at fair value through profit or loss' or other financial liabilities. Financial liabilities are recognised and derecognised upon 'trade date'.

### Financial Liabilities at Amortised Cost

Financial liabilities, including borrowings, are initially measured at fair value, net of transaction costs. These liabilities are subsequently measured at amortised cost using the effective interest method, with interest expense recognised on an effective interest basis.

Supplier and other payables are recognised at amortised cost. Liabilities are recognised to the extent that the goods or services have been received (and irrespective of having been invoiced).

## 8. Other Information

### 8.1. Current/Non-Current Distinction for Assets and Liabilities

#### 8.1A: Current/non-current distinction for assets and liabilities

	2024	2023
	\$'000	\$'000
<b>Assets expected to be recovered in:</b>		
<b>No more than 12 months</b>		
Cash and cash equivalents	1,008	1,871
Trade and other receivables	79,534	59,587
Supplier prepayments	596	657
<b>Total no more than 12 months</b>	<b>81,138</b>	<b>62,115</b>
<b>More than 12 months</b>		
Buildings	22,015	14,150
Leasehold improvements	7,912	7,951
Plant and equipment	628	397
Computer software	383	612
Inventories	376	162
Supplier prepayments	34	7
<b>Total more than 12 months</b>	<b>31,348</b>	<b>23,279</b>
<b>Total assets</b>	<b>112,486</b>	<b>85,394</b>
<b>Liabilities expected to be settled in:</b>		
<b>No more than 12 months</b>		
Supplier payables	24,375	16,390
Other payables	5,160	3,131
Leases	2,639	3,497
Employee provisions	5,784	5,528
<b>Total no more than 12 months</b>	<b>37,958</b>	<b>28,546</b>
<b>More than 12 months</b>		
Leases	19,897	10,762
Employee provisions	7,952	6,657
<b>Total more than 12 months</b>	<b>27,849</b>	<b>17,419</b>
<b>Total liabilities</b>	<b>65,807</b>	<b>45,965</b>

**8.1B: Administered - current/non-current distinction for assets and liabilities**

	<b>2024</b>	2023
	<b>\$'000</b>	\$'000
<b>Assets expected to be recovered in:</b>		
<b>No more than 12 months</b>		
Cash and cash equivalents	500	32,945
Trade and other receivables	7,964	14,155
<b>Total no more than 12 months</b>	<b>8,464</b>	47,100
<b>More than 12 months</b>		
Trade and other receivables	15,807	16,024
Property, plant and equipment	12,776	-
<b>Total more than 12 months</b>	<b>28,583</b>	16,024
<b>Total assets</b>	<b>37,047</b>	63,124
<b>Liabilities expected to be settled in No more than 12 months:</b>		
Supplier payables	6	163
Grant payables	7,124	2,339
<b>Total liabilities</b>	<b>7,130</b>	2,502



## 8.2. Restructuring

In 2024 a minor restructure was implemented by a decision of Government transferring the Rural Financial Counselling Service function from NEMA to DAFF that resulted in a transfer of assets and liabilities.

In 2023, NEMA was established on 1 September 2022 as an Executive Agency under the *Public Service Act 1999* bringing together the functions of NEMA and the EMA function from Home Affairs. On 2 September 2022 the NEMA ceased to exist.

### 8.2A: Restructuring

	RELINQUISHED	ASSUMED	ASSUMED
	Department of Agriculture, Fisheries and Forestry - Rural Financial Counselling Service	Department of Home Affairs - Emergency Management Australia Functions	National Recovery and Resilience Agency - All Functions <sup>2</sup>
	2024	2023	2023
	\$'000	\$'000	\$'000
<b>Assets recognised</b>			
Trade and other receivables	(146)	5,696	26,097
Buildings	-	9,618	1,322
Leasehold improvements	-	11,223	551
Plant and equipment	-	6	636
Computer software	-	-	822
Prepayments	-	187	63
<b>Total assets recognised</b>	<b>(146)</b>	<b>26,730</b>	<b>29,491</b>
<b>Liabilities recognised</b>			
Supplier payables	-	187	6,244
Other payables	-	2,500	3,411
Leases	-	10,118	1,421
Employee provisions	(146)	3,196	6,249
<b>Total liabilities recognised</b>	<b>(146)</b>	<b>16,001</b>	<b>17,325</b>
<b>Net assets recognised<sup>1</sup></b>	<b>-</b>	<b>10,729</b>	<b>12,166</b>
<b>Income assumed</b>			
Recognised by the receiving entity	-	-	1,092
Recognised by the losing entity	-	-	51
<b>Total income assumed</b>	<b>-</b>	<b>-</b>	<b>1,143</b>
<b>Expenses assumed</b>			
Recognised by the receiving entity	-	28,856	52,942
Recognised by the losing entity	-	2,536	11,067
<b>Total expenses assumed</b>	<b>-</b>	<b>31,392</b>	<b>64,009</b>

1. The net assets assumed from all entities in 2024 were nil (2023: \$22.895 million).

2. The NEMA ceased to exist on 2 September 2022 with reporting responsibility for the functions assumed by NEMA. As the net assets of the NEMA are reported as part of the NEMA financial statements, a nil restructuring amount is reported in the Statement of Changes in Equity.

## 8.2B: Administered - restructuring

	Department of Home Affairs - Emergency Management Australia Functions	National Recovery and Resilience Agency - All Functions <sup>2</sup>	
	2024 \$'000	2023 \$'000	2023 \$'000
<b>FUNCTIONS ASSUMED</b>			
<b>Assets recognised</b>			
Cash and cash equivalents	-	-	11,239
Trade and other receivables	-	-	322,884
<b>Total assets recognised</b>	-	-	334,123
<b>Liabilities recognised</b>			
Supplier payables	-	-	434
<b>Total liabilities recognised</b>	-	-	434
<b>Net assets recognised<sup>1</sup></b>	-	-	333,689
<b>Income assumed</b>			
Recognised by the receiving entity	-	-	319,391
Recognised by the losing entity	-	-	2,024
<b>Total income assumed</b>	-	-	321,415
<b>Expenses assumed</b>			
Recognised by the receiving entity	-	45,480	463,200
Recognised by the losing entity	-	477	1,640,214
<b>Total expenses assumed</b>	-	45,957	2,103,414

1. The net assets assumed from all entities in 2023 were \$333.689 million.

2. The net assets of the NRRA are already included in the Administered Reconciliation Schedule and therefore a separate restructuring amount is not reported. In respect of functions assumed, the net book values of assets and liabilities were transferred to NEMA for no consideration.

# Appendix 1:

## Staff data

Table 11: All ongoing employees (2023-24)

	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
NSW	1	0	1	7	0	7	0	0	0	0	0	0	0	0	0	8
Qld	14	0	14	21	1	22	0	0	0	1	0	1	0	0	0	37
SA	3	0	3	1	0	1	0	0	0	0	0	0	0	0	0	4
Tas	0	0	0	0	1	1	0	0	0	0	0	0	0	0	0	1
Vic	3	0	3	2	0	2	0	0	0	0	0	0	0	0	0	5
WA	4	0	4	1	0	1	0	0	0	0	0	0	0	0	0	5
ACT	102	3	105	180	23	203	0	0	0	3	0	3	0	0	0	311
NT	1	0	1	2	0	2	0	0	0	0	0	0	0	0	0	3
External Territories	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Overseas	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	128	3	131	214	25	239	0	0	0	4	0	4	0	0	0	374

**Table 12:** All non-ongoing employees (2023-24)

	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
NSW	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0	1
Qld	1	0	1	1	0	1	0	0	0	0	0	0	0	0	0	2
SA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tas	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vic	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0	1
WA	0	0	0	1	0	1	0	0	0	0	0	0	0	0	0	1
ACT	9	0	9	14	0	14	0	0	0	0	0	0	0	0	0	23
NT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
External Territories	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Overseas	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	12	0	12	16	0	16	0	0	0	0	0	0	0	0	0	28

**Table 13:** APS Act ongoing employees (2023-24)

	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
<b>SES 3</b>	2	0	2	1	0	1	0	0	0	0	0	0	0	0	0	3
<b>SES 2</b>	2	0	2	3	0	3	0	0	0	0	0	0	0	0	0	5
<b>SES 1</b>	6	0	6	10	0	10	0	0	0	0	0	0	0	0	0	16
<b>EL 2</b>	18	0	18	37	2	39	0	0	0	1	0	1	0	0	0	58
<b>EL 1</b>	39	0	39	73	8	81	0	0	0	0	0	0	0	0	0	120
<b>APS 6</b>	37	2	39	60	9	69	0	0	0	1	0	1	0	0	0	109
<b>APS 5</b>	18	0	18	18	5	23	0	0	0	2	0	2	0	0	0	43
<b>APS 4</b>	6	1	7	12	1	13	0	0	0	0	0	0	0	0	0	20
<b>APS 3</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>APS 2</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>APS 1</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Other</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	128	3	131	214	25	239	0	0	0	4	0	4	0	0	0	374

**Table 14:** APS Act non-ongoing employees (2023-24)

	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
SES 3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SES 2	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0	1
SES 1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EL 2	1	0	1	1	0	1	0	0	0	0	0	0	0	0	0	2
EL 1	3	0	3	5	0	5	0	0	0	0	0	0	0	0	0	8
APS 6	3	0	3	6	0	6	0	0	0	0	0	0	0	0	0	9
APS 5	3	0	3	1	0	1	0	0	0	0	0	0	0	0	0	4
APS 4	1	0	1	3	0	3	0	0	0	0	0	0	0	0	0	4
APS 3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
APS 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
APS 1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	12	0	12	16	0	16	0	0	0	0	0	0	0	0	0	28

**Table 15:** APS Act employees by full-time and part-time status (2023-24)

	Ongoing			Non-Ongoing			Total
	Full time	Part time	Total Ongoing	Full time	Part time	Total Non-Ongoing	
SES 3	3	0	3	0	0	0	3
SES 2	5	0	5	1	0	1	6
SES 1	16	0	16	0	0	0	16
EL 2	56	2	58	2	0	2	60
EL 1	112	8	120	8	0	8	128
APS 6	98	11	109	9	0	9	118
APS 5	38	5	43	4	0	4	47
APS 4	18	2	20	4	0	4	24
APS 3	0	0	0	0	0	0	0
APS 2	0	0	0	0	0	0	0
APS 1	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0
<b>Total</b>	<b>346</b>	<b>28</b>	<b>374</b>	<b>28</b>	<b>0</b>	<b>28</b>	<b>402</b>

**Table 16:** APS Act employment type by location (2023-24)

	Ongoing	Non-Ongoing	Total
<b>NSW</b>	8	1	9
<b>Qld</b>	37	2	39
<b>SA</b>	4	0	4
<b>Tas</b>	1	0	1
<b>Vic</b>	5	1	6
<b>WA</b>	5	1	6
<b>ACT</b>	311	23	334
<b>NT</b>	3	0	3
<b>External Territories</b>	0	0	0
<b>Overseas</b>	0	0	0
<b>Total</b>	374	28	402



**Table 17:** APS Act Indigenous employment (2023-24)

Ongoing	<i>Total</i>
<b>Ongoing</b>	8
<b>Non-Ongoing</b>	0
<b>Total</b>	8

**Table 18:** APS Act employment arrangements (2023-24)

	SES	Non-SES	<i>Total</i>
<b>Individual Flexibility Agreement</b>	1	15	16
<b>Total</b>	1	15	16

**Table 19:** APS Act employment salary ranges by classification level (minimum/maximum) (2023-24)

	Minimum Salary	Maximum Salary
<b>SES 3</b>	\$383,563.00	\$433,430.00
<b>SES 2</b>	\$287,574.00	\$318,893.00
<b>SES 1</b>	\$217,691.00	\$253,622.00
<b>EL 2</b>	\$136,570.00	\$162,540.00
<b>EL 1</b>	\$117,335.00	\$133,729.00
<b>APS 6</b>	\$91,305.00	\$102,606.00
<b>APS 5</b>	\$82,550.00	\$88,253.00
<b>APS 4</b>	\$74,766.00	\$79,959.00
<b>APS 3</b>	\$68,732.00	\$71,590.00
<b>APS 2</b>	\$61,546.00	\$65,586.00
<b>APS 1</b>	\$52,401.00	\$57,296.00
<b>Other</b>	\$0	\$0
<b>Minimum/ Maximum range</b>	\$52,401.00	\$433,430.00

# Executive remuneration

**Table 20:** Information about remuneration for key management personnel (2023–24)

		Short-term benefits			Post employment benefits	Other long-term benefits		Termination benefits	Total remuneration
Name	Position title	Base salary	Bonuses	Other benefits and allowances	Superannuation contributions	Long service leave	Other long-term benefits		
<b>Brendan Moon</b>	CG	\$549,119	\$0	\$21,955	\$27,399	\$18,021	\$0	\$0	\$616,494
<b>Joe Buffone</b>	DCG/ Emergency Management Group	\$409,690	\$0	\$1,765	\$57,268	\$14,301	\$0	\$0	\$483,024
<b>Rina Bruinsma</b>	DCG/ Disaster Resilience and Recovery	\$9,384	\$0	\$1,600	\$1,266	\$846	\$0	\$0	\$13,096
<b>Andrew Chandler</b>	Ag DCG/ Disaster Resilience and Recovery	\$118,198	\$0	\$3,782	\$20,634	\$4,410	\$0	\$0	\$147,024
<b>Jill Charker</b>	DCG. Disaster Resilience and Recovery	\$290,956	\$0	\$1,978	\$41,284	\$10,056	\$0	\$0	\$344,274
<b>Vidoshi Jana</b>	First Assistant CG and Chief Operating Officer	\$343,233	\$0	\$6,401	\$57,565	\$12,320	\$0	\$0	\$419,519

**Table 21:** Information about remuneration for senior executives (2023-24)

		Short-term benefits			Post employment benefits	Other long-term benefits		Termination benefits	Total remuneration
Total remuneration bands	Number of senior executives	Average base salary	Average bonuses	Average other benefits and allowances	Average superannuation contributions	Average long service leave	Average other long-term benefits	Average termination benefits	Average total remuneration
\$0-\$220,000	11	\$97,062	\$0	\$1,144	\$14,683	\$4,519	\$0	\$0	\$117,408
\$245,001-\$270,000	4	\$220,046	\$0	\$2,281	\$31,197	\$9,293	\$0	\$0	\$262,817
\$270,001-\$295,000	5	\$231,942	\$0	\$4,132	\$33,169	\$8,883	\$0	\$0	\$278,126
\$295,001-\$320,000	2	\$256,893	\$0	\$4,909	\$35,996	\$9,192	\$0	\$0	\$306,990
\$320,001-\$345,000	1	\$241,762	\$0	\$6,608	\$63,566	\$12,230	\$0	\$0	\$324,256
\$470,001-\$495,000	2	\$200,694	\$0	\$60,597	\$42,419	\$12,235	\$0	\$163,196	\$479,141
\$570,001-\$595,000	1	\$214,412	-	\$6,860	\$37,431	\$7,999	-	\$323,987	\$590,689

**Table 22:** Information about remuneration for other highly paid staff (2023–24)

		Short-term benefits			Post employment benefits	Other long-term benefits		Termination benefits	Total remuneration
Total remuneration bands	Number of senior executives	Average base salary	Average bonuses	Average other benefits and allowances	Average superannuation contributions	Average long service leave	Average other long-term benefits	Average termination benefits	Average total remuneration
\$250,000-\$270,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$270,001-\$295,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$295,001-\$320,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$320,001-\$345,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$345,001-\$370,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$370,001-\$395,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$395,001-\$420,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$420,001-\$445,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$445,001-\$470,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$470,001-\$495,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$495,001- ....	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

## Appendix 2: Acronyms and abbreviations

Term	Description
AAIs	Accountable Authority Instructions
ADF	Australian Defence Force
AGCMF	Australian Government Crisis Management Framework
AGCRC	Australian Government Crisis and Recovery Committee
AGDRP	Australian Government Disaster Recovery Payment
AGPG	Australian Government Planning Group
APERE	Asia Pacific Earthquake Response Exercise
APS	Australian Public Service
APS Act/PS Act	<i>Australian Public Service Act 1999</i>
ANAO	Australian National Audit Office
ANZEMC	Australia-New Zealand Emergency Management Committee
CASP	Crisis Appreciation and Strategic Planning
CCT	Crisis Coordination Team
CG	Coordinator-General
CPO	Coordination and Planning Officer
CPRs	Commonwealth Procurement Rules
DFAT	Department of Foreign Affairs and Trade
DIN	Diversity and Inclusion Network
DRA	Disaster Recovery Allowance

Term	Description
<b>DRF</b>	Disaster Ready Fund
<b>DRFA</b>	Disaster Recovery Funding Arrangements
<b>EAP</b>	Employee Assistance Program
<b>EL</b>	Executive Level
<b>EMA</b>	Emergency Management Australia
<b>EM-TAP</b>	Emergency Management Targeted Action Plan
<b>EPBC Act</b>	<i>Environmental Protection and Biodiversity Conservation Act 1999</i>
<b>FOI</b>	Freedom of information
<b>FOI Act</b>	<i>Freedom of Information Act 1982</i>
<b>GST</b>	Goods and Services Tax
<b>HIP</b>	Hazard Insurance Partnership
<b>HRWS</b>	Higher Risk Weather Season
<b>ICT</b>	Information and Communications Technology
<b>IGA</b>	Intergovernmental agreement
<b>LGA</b>	Local Government Area
<b>MMKB</b>	Mitigations measure knowledge base
<b>MP</b>	Member of Parliament
<b>NCEC</b>	National Crisis Exercising and Lessons Capability
<b>NCM</b>	National Coordination Mechanism
<b>NDRRF</b>	National Disaster Risk Reduction Framework
<b>NEMA</b>	National Emergency Management Agency
<b>NEMS</b>	National Emergency Management Stockpile
<b>NEMMM</b>	National Emergency Management Ministers' Meeting

Term	Description
<b>NJCOP</b>	National Joint Common Operating Picture
<b>NMS</b>	National Messaging System
<b>NPE</b>	National PSMB Entity
<b>NPMO</b>	National Program Management Office
<b>NRRA</b>	National Recovery and Resilience Agency
<b>NSR</b>	National Situation Room
<b>PDMS</b>	Parliamentary Document Management System
<b>PGPA Act</b>	<i>Public Governance Performance, and Accountability Act 2013</i>
<b>PGPA Rule</b>	Public Governance, Performance and Accountability Rule 2014
<b>PSMB</b>	Public Safety Mobile Broadband
<b>QRA</b>	Queensland Reconstruction Authority
<b>RFA</b>	Request for assistance
<b>RFT</b>	Request for Tender
<b>RPO</b>	Regional Planning Officer
<b>RSO</b>	Recovery Support Officer
<b>SES</b>	Senior Executive Service
<b>SME</b>	Small and Medium Enterprise
<b>SysMEL</b>	Systemic Monitoring, Evaluation and Learning System
<b>the Hon</b>	The Honourable
<b>UNDRR</b>	United Nations Office for Disaster Risk Reduction
<b>WHS</b>	Workplace Health and Safety
<b>WHSC</b>	Work Health and Safety Committee
<b>WHS Act</b>	<i>Work Health and Safety Act 2011</i>



# Appendix 3:

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## Appendix 5:

### List of requirements

PGPA Rule Reference	Part of Report	Description	Requirement
<b>17AD(g)</b>	<b>Letter of transmittal</b>		
<b>17AI</b>	Letter of Transmittal	A copy of the letter of transmittal signed and dated by accountable authority on date final text approved, with statement that the report has been prepared in accordance with section 46 of the Act and any enabling legislation that specifies additional requirements in relation to the annual report.	Mandatory
<b>17AD(h)</b>	<b>Aids to access</b>		
<b>17AJ(a)</b>	Contents	Table of contents (print only).	Mandatory
<b>17AJ(b)</b>	Appendix 4: Alphabetical Index	Alphabetical index (print only).	Mandatory
<b>17AJ(c)</b>	Appendix 2: Acronyms and abbreviations	Glossary of abbreviations and acronyms.	Mandatory
<b>17AJ(d)</b>	Appendix 5: List of requirements	List of requirements.	Mandatory
<b>17AJ(e)</b>	Contact Us	Details of contact officer.	Mandatory
<b>17AJ(f)</b>		Entity's website address.	Mandatory
<b>17AJ(g)</b>		Electronic address of report.	Mandatory
<b>17AD(a)</b>	<b>Review by accountable authority</b>		
<b>17AD(a)</b>	Part 1: Coordinator General's Review	A review by the accountable authority of the entity.	Mandatory
<b>17AD(b)</b>	<b>Overview of the entity</b>		

PGPA Rule Reference	Part of Report	Description	Requirement
17AE(1)(a)(i)	Overview	A description of the role and functions of the entity.	Mandatory
17AE(1)(a)(ii)		A description of the organisational structure of the entity.	Mandatory
17AE(1)(a)(iii)	Part 3: Annual Performance Statements	A description of the outcomes and programmes administered by the entity.	Mandatory
17AE(1)(a)(iv)		A description of the purposes of the entity as included in corporate plan.	Mandatory
17AE(1)(aa)(i)	Accountable Authority	Name of the accountable authority or each member of the accountable authority	Mandatory
17AE(1)(aa)(ii)		Position title of the accountable authority or each member of the accountable authority	Mandatory
17AE(1)(aa)(iii)		Period as the accountable authority or member of the accountable authority within the reporting period	Mandatory
17AE(1)(b)		An outline of the structure of the portfolio of the entity.	Portfolio departments mandatory
17AE(2)	Part 3: Annual Performance Statements	Where the outcomes and programs administered by the entity differ from any Portfolio Budget Statement, Portfolio Additional Estimates Statement or other portfolio estimates statement that was prepared for the entity for the period, include details of variation and reasons for change.	If applicable, Mandatory
17AD(c)	<b>Report on the Performance of the entity</b>		
	<b><i>Annual performance Statements</i></b>		
17AD(c)(i); 16F	Part 3: Annual Performance Statements	Annual performance statement in accordance with paragraph 39(1)(b) of the Act and section 16F of the Rule.	Mandatory
17AD(c)(ii)	<b><i>Report on Financial Performance</i></b>		
17AF(1)(a)	Financial Overview	A discussion and analysis of the entity's financial performance.	Mandatory
17AF(1)(b)		A table summarising the total resources and total payments of the entity.	Mandatory



PGPA Rule Reference	Part of Report	Description	Requirement
17AF(2)		If there may be significant changes in the financial results during or after the previous or current reporting period, information on those changes, including: the cause of any operating loss of the entity; how the entity has responded to the loss and the actions that have been taken in relation to the loss; and any matter or circumstances that it can reasonably be anticipated will have a significant impact on the entity's future operation or financial results.	If applicable, Mandatory.
17AD(d)	<b>Management and Accountability</b>		
	<b>Corporate Governance</b>		
17AG(2)(a)	Fraud	Information on compliance with section 10 (fraud systems)	Mandatory
17AG(2)(b) (i)	Letter of Transmittal	A certification by accountable authority that fraud risk assessments and fraud control plans have been prepared.	Mandatory
17AG(2)(b) (ii)		A certification by accountable authority that appropriate mechanisms for preventing, detecting incidents of, investigating or otherwise dealing with, and recording or reporting fraud that meet the specific needs of the entity are in place.	Mandatory
17AG(2)(b) (iii)		A certification by accountable authority that all reasonable measures have been taken to deal appropriately with fraud relating to the entity.	Mandatory
17AG(2)(c)	Governance	An outline of structures and processes in place for the entity to implement principles and objectives of corporate governance.	Mandatory
17AG(2)(d) - (e)	Financial Overview	A statement of significant issues reported to Minister under paragraph 19(1)(e) of the Act that relates to non compliance with Finance law and action taken to remedy non compliance.	If applicable, Mandatory

PGPA Rule Reference	Part of Report	Description	Requirement
<b><i>Audit Committee</i></b>			
17AG(2A)(a)	Governance	A direct electronic address of the charter determining the functions of the entity's audit committee.	Mandatory
17AG(2A)(b)		The name of each member of the entity's audit committee.	Mandatory
17AG(2A)(c)		The qualifications, knowledge, skills or experience of each member of the entity's audit committee.	Mandatory
17AG(2A)(d)		Information about the attendance of each member of the entity's audit committee at committee meetings.	Mandatory
17AG(2A)(e)		The remuneration of each member of the entity's audit committee.	Mandatory
<b><i>External Scrutiny</i></b>			
17AG(3)	External Scrutiny	Information on the most significant developments in external scrutiny and the entity's response to the scrutiny.	Mandatory
17AG(3)(a)		Information on judicial decisions and decisions of administrative tribunals and by the Australian Information Commissioner that may have a significant effect on the operations of the entity.	If applicable, Mandatory
17AG(3)(b)		Information on any reports on operations of the entity by the Auditor General (other than report under section 43 of the Act), a Parliamentary Committee, or the Commonwealth Ombudsman.	If applicable, Mandatory
17AG(3)(c)		Information on any capability reviews on the entity that were released during the period.	If applicable, Mandatory
<b><i>Management of Human Resources</i></b>			
17AG(4)(a)	Management of Human Resources	An assessment of the entity's effectiveness in managing and developing employees to achieve entity objectives.	Mandatory

PGPA Rule Reference	Part of Report	Description	Requirement
17AG(4)(aa)	Appendix 1: Staff data	Statistics on the entity's employees on an ongoing and non ongoing basis, including the following: <ul style="list-style-type: none"> <li>• statistics on full time employees;</li> <li>• statistics on part time employees;</li> <li>• statistics on gender;</li> <li>• statistics on staff location.</li> </ul>	Mandatory
17AG(4)(b)		Statistics on the entity's APS employees on an ongoing and non ongoing basis; including the following: <ul style="list-style-type: none"> <li>• Statistics on staffing classification level;</li> <li>• Statistics on full time employees;</li> <li>• Statistics on part time employees;</li> <li>• Statistics on gender;</li> <li>• Statistics on staff location;</li> <li>• Statistics on employees who identify as Indigenous.</li> </ul>	
17AG(4)(c)	Management of Human Resources	Information on any enterprise agreements, individual flexibility arrangements, Australian workplace agreements, common law contracts and determinations under subsection 24(1) of the <i>Public Service Act 1999</i> .	Mandatory
17AG(4)(c)(i)	Appendix 1: Staff data	Information on the number of SES and non SES employees covered by agreements etc identified in paragraph 17AG(4)(c).	Mandatory
17AG(4)(c)(ii)		The salary ranges available for APS employees by classification level.	Mandatory
17AG(4)(c)(iii)	Management of human resources	A description of non salary benefits provided to employees.	Mandatory
17AG(4)(d)(i)	N/A	Information on the number of employees at each classification level who received performance pay.	If applicable, Mandatory
17AG(4)(d)(ii)	N/A	Information on aggregate amounts of performance pay at each classification level.	If applicable, Mandatory
17AG(4)(d)(iii)	N/A	Information on the average amount of performance payment, and range of such payments, at each classification level.	If applicable, Mandatory
17AG(4)(d)(iv)	N/A	Information on aggregate amount of performance payments.	If applicable, Mandatory
	<b>Asset management</b>		
17AG(5)		An assessment of effectiveness of assets management where asset management is a significant part of the entity's activities	If applicable, mandatory

PGPA Rule Reference	Part of Report	Description	Requirement
	<b>Purchasing</b>		
17AG(6)	Procurement and contract management	An assessment of entity performance against the <i>Commonwealth Procurement Rules</i> .	Mandatory
	<b>Reportable consultancy contracts</b>		
17AG(7)(a)	Procurement and contract management	A summary statement detailing the number of new reportable consultancy contracts entered into during the period; the total actual expenditure on all such contracts (inclusive of GST); the number of ongoing reportable consultancy contracts that were entered into during a previous reporting period; and the total actual expenditure in the reporting period on those ongoing contracts (inclusive of GST).	Mandatory
17AG(7)(b)		A statement that “ <i>During [reporting period], [specified number] new reportable consultancy contracts were entered into involving total actual expenditure of \$[specified million]. In addition, [specified number] ongoing reportable consultancy contracts were active during the period, involving total actual expenditure of \$[specified million].</i> ”	Mandatory
17AG(7)(c)		A summary of the policies and procedures for selecting and engaging consultants and the main categories of purposes for which consultants were selected and engaged.	Mandatory
17AG(7)(d)		A statement that “ <i>Annual reports contain information about actual expenditure on reportable consultancy contracts. Information on the value of reportable consultancy contracts is available on the AusTender website.</i> ”	Mandatory
	<b>Reportable non-consultancy contracts</b>		
17AG(7A)(a)	Procurement and contract management	A summary statement detailing the number of new reportable non-consultancy contracts entered into during the period; the total actual expenditure on such contracts (inclusive of GST); the number of ongoing reportable non-consultancy contracts that were entered into during a previous reporting period; and the total actual expenditure in the reporting period on those ongoing contracts (inclusive of GST).	Mandatory
17AG(7A)(b)		A statement that “ <i>Annual reports contain information about actual expenditure on reportable non-consultancy contracts. Information on the value of reportable non-consultancy contracts is available on the AusTender website.</i> ”	Mandatory

PGPA Rule Reference	Part of Report	Description	Requirement
17AD(daa)	<b><i>Additional information about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts</i></b>		
17AGA	Procurement and contract management	Additional information, in accordance with section 17AGA, about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts.	Mandatory
<b><i>Australian National Audit Office Access Clauses</i></b>			
17AG(8)	N/A	If an entity entered into a contract with a value of more than \$100 000 (inclusive of GST) and the contract did not provide the Auditor General with access to the contractor's premises, the report must include the name of the contractor, purpose and value of the contract, and the reason why a clause allowing access was not included in the contract.	If applicable, Mandatory
<b><i>Exempt contracts</i></b>			
17AG(9)	N/A	If an entity entered into a contract or there is a standing offer with a value greater than \$10 000 (inclusive of GST) which has been exempted from being published in AusTender because it would disclose exempt matters under the FOI Act, the annual report must include a statement that the contract or standing offer has been exempted, and the value of the contract or standing offer, to the extent that doing so does not disclose the exempt matters.	If applicable, Mandatory
<b><i>Small business</i></b>			
17AG(10)(a)	Procurement and contract management	A statement that “[Name of entity] supports small business participation in the Commonwealth Government procurement market. Small and Medium Enterprises (SME) and Small Enterprise participation statistics are available on the Department of Finance’s website.”	Mandatory
17AG(10)(b)		An outline of the ways in which the procurement practices of the entity support small and medium enterprises.	Mandatory
17AG(10)(c)	N/A	If the entity is considered by the Department administered by the Finance Minister as material in nature—a statement that “[Name of entity] recognises the importance of ensuring that small businesses are paid on time. The results of the Survey of Australian Government Payments to Small Business are available on the Treasury’s website.”	If applicable, Mandatory

PGPA Rule Reference	Part of Report	Description	Requirement
<b>Financial Statements</b>			
17AD(e)	Part 5: Financial Statements	Inclusion of the annual financial statements in accordance with subsection 43(4) of the Act.	Mandatory
<b>Executive Remuneration</b>			
17AD(da)	Executive Remuneration	Information about executive remuneration in accordance with Subdivision C of Division 3A of Part 2 3 of the Rule.	Mandatory
<b>Other Mandatory Information</b>			
17AH(1)(a)(i)	N/A	If the entity conducted advertising campaigns, a statement that <i>"During [reporting period], the [name of entity] conducted the following advertising campaigns: [name of advertising campaigns undertaken]. Further information on those advertising campaigns is available at [address of entity's website] and in the reports on Australian Government advertising prepared by the Department of Finance. Those reports are available on the Department of Finance's website."</i>	If applicable, Mandatory
17AH(1)(a)(ii)	Advertising and market research	If the entity did not conduct advertising campaigns, a statement to that effect.	If applicable, Mandatory
17AH(1)(b)	Procurement and Contract Management	A statement that <i>"Information on grants awarded by [name of entity] during [reporting period] is available at [address of entity's website]."</i>	If applicable, Mandatory
17AH(1)(c)	Disability	Outline of mechanisms of disability reporting, including reference to website for further information.	Mandatory
17AH(1)(d)	Freedom of Information	Website reference to where the entity's Information Publication Scheme statement pursuant to Part II of FOI Act can be found.	Mandatory
17AH(1)(e)	Correction of material errors in previous annual report	Correction of material errors in previous annual report	If applicable, mandatory
17AH(2)	Australian Public Service Net Zero 2030 WHS Annual Legal Services Expenditure <i>Environmental Protection and Biodiversity Conservation Act 1999</i>	Information required by other legislation	Mandatory





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