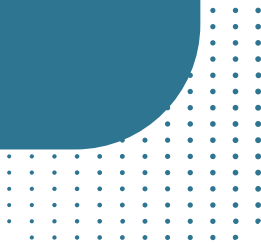




**Australian Government**

**National Emergency Management Agency**



# Annual Report

2022-23

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.

We acknowledge those who have lost loved ones, homes, businesses and livelihoods in disasters across Australia.

We acknowledge the dedication of emergency workers, front line service providers and volunteers who work tirelessly to provide safety and relief.

We celebrate the strength and resilience of all of those who have been affected by disasters.

# About this report

This report outlines the operations and performance of the National Emergency Management Agency (NEMA) for the financial year ending 30 June 2023. 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.

Online versions are available at:

[nema.gov.au](http://nema.gov.au) and

[transparency.gov.au](http://transparency.gov.au).

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## **National Emergency Management Agency Annual Report 2022-23**

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# Letter of Transmittal

Senator the Hon Murray Watt  
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 2022-23. 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.

The Australian Government established NEMA as an Executive Agency under the PGPA Act on 1 September 2022. On its establishment, NEMA brought together the former National Recovery and Resilience Agency (NRRRA) and Emergency Management Australia (which was set up as a division within Department of Home Affairs). This Annual Report relates to the functions and activities of the former entities from 1 July 2022 to 31 August 2022, and the functions of NEMA from 1 September 2022 to 30 June 2023.

In accordance with section 17A (2)(b) of the *Public Governance, Performance and Accountability Rule 2014* (PGPA Rule), I certify that NEMA has for the 2022-23 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 the Agency's specific needs, and
- 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

# Part 1: Coordinator-General's Review

The establishment of the National Emergency Management Agency (NEMA) on 1 September 2022 was a significant occasion in the history of disaster management in Australia, resulting in the nation's first end-to-end response, recovery and resilience agency.

It has been an honour to provide leadership to NEMA over this establishment period as we continued the work of the former National Recovery and Resilience Agency and Emergency Management Australia, and concurrently built a new singular organisation.

Our first 10 months have centred on identifying our fundamentals; setting our foundations; and planning for the future.

**Fundamentals:** We fundamentally exist to support Australian communities before, during and after emergencies. Through national crisis coordination, federal financial support, and near real-time data and insights, we help the country navigate the relentless cyclones and floods which came to exemplify Australia's third consecutive La Niña in 2022-23.

**Foundations:** We set the foundations for a more secure, stronger and resilient country, by investing in the capabilities, data and information, and partnerships we need to strengthen emergency management in Australia. This included establishing the Disaster Ready Fund and overseeing the allocation of \$200 million in funding under Round 1; starting work to establish Australia's first national stockpile of critical disaster goods and services; expanding our use of powerful geographic information systems to better plan and prepare; and launching a taskforce to drive the most significant uplift in public safety communications in decades.

**Future planning:** We recognise communities are fatigued, our ecosystems are damaged, and our collective headspace has been to keep responding and recovering. Significant issues like climate change, technological disruption, and social and economic polarisation

are having major implications at all levels of society. We have identified the need to be smart and strategic while taking a broad view of our challenging and changing operating environment so we can plan, mitigate risk and build resilience against disasters.

In consultation with our stakeholders and our staff, we articulated our purpose, vision and strategic objectives in NEMA's Statement of Strategic Intent. This foundational work will provide the roadmap for the focus of our efforts to achieve our vision of working through meaningful partnerships to build Australia's disaster resilience, and supporting our communities when they need it most.

While establishing the foundations for this new agency we have continued to deliver significant support to disaster-affected Australians.

The High Risk Weather Season from October 2022 to April 2023 was characterised by cascading, consecutive and compounding disaster events.

From the Kimberley region at the top end of Western Australia to the Gulf of Carpentaria, south to Meander and the Macquarie River in Tasmania, Australians have experienced record flooding events that have damaged households, communities, connections, and economies.

NEMA has continued to coordinate assistance to all levels of government and the community. At the same time we have been listening, learning and refining our systems so we are better placed to deliver on NEMA's mandate.

In the period from 1 September 2022 to 30 June 2023 there were:

- 29 Australian disaster events
- 284 disaster declarations
- 244 Local Government Areas (LGAs) impacted, or 45% of all LGAs

- multiple international disaster events, including the Türkiye-Syria earthquake, Canada Wildfires, and the 2022-23 South Pacific cyclones in Vanuatu.

NEMA provided support by:

- committing billions of dollars in financial support to all states and territories, except the ACT, since the start of flooding in September 2022
- overseeing more than \$2.5 billion in programs, such as infrastructure initiatives, mental health programs, and recovery payments
- administering a total of 41 non-financial requests for assistance from the states and territories
- activating 8 Crisis Coordination Teams for domestic and international disaster events, running for a combined 230 days since September 2022
- coordinating 93 National Coordination Mechanism meetings, bringing together representatives from across sectors to coordinate preparedness, response and recovery
- supporting 85 disaster assistance personnel in deployments for the Türkiye-Syria earthquake and the 2022-23 South Pacific cyclones in Vanuatu.

Our capacity to establish our internal operating mechanism, while responding to a high intensity workload and completing future planning for NEMA is a credit to our people. I extend my gratitude to my leadership team and dedicated staff at NEMA.

We are well-positioned to deliver against our ambitious plans for disaster management in Australia. I look forward to working with NEMA's stakeholders to deliver a safer and more resilient environment for the communities and people we serve.

Yours sincerely



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





## Part 2: About Us

# Part 2: About Us

## Overview

The Australian Government established NEMA as an Executive Agency under the PGPA Act on 1 September 2022.

On its establishment, NEMA brought together the former National Recovery and Resilience Agency, and Emergency Management Australia (which was set up as a division within the Department of Home Affairs).

NEMA has created a single, enduring, end-to-end agency to better respond to emergencies, help communities recover and prepare Australia for future disasters. NEMA's function is 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. NEMA provides national leadership and strategic coordination across all levels of government and sectors.

NEMA's remit is to design, oversee and where relevant, administer funding programs related to emergency and disaster preparedness, response relief, recovery, reconstruction and resilience, as well as lead national implementation of the Commonwealth's international and national disaster risk reduction obligations.

NEMA works across Commonwealth agencies, in partnership with state, territory and local government and with the not-for-profit and private sectors, to build and enhance capability, capacity and technical knowledge. We recognise there are areas of local knowledge and expertise among our stakeholders that can positively contribute to achieving NEMA's purpose.

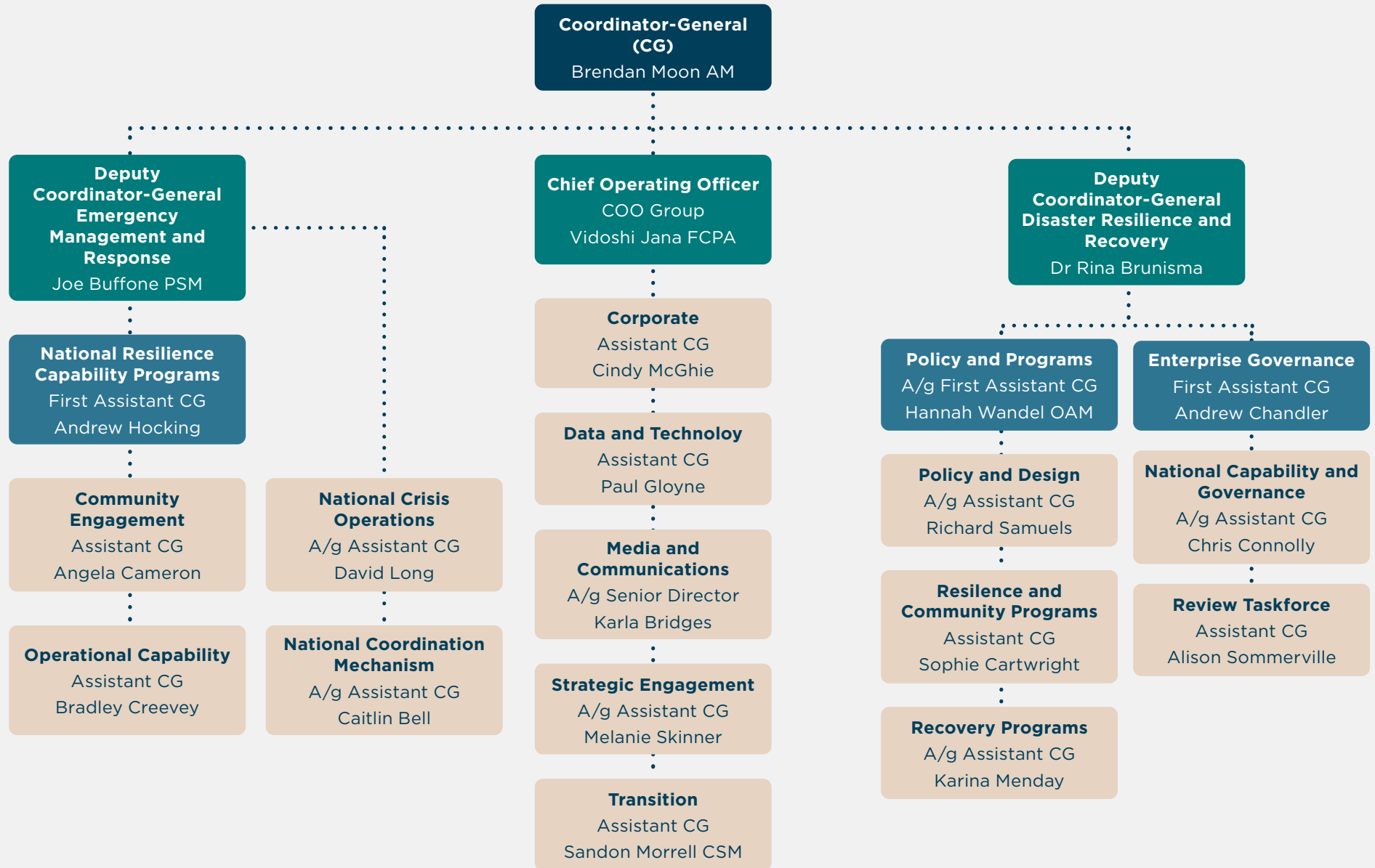
Our work complements the current emergency management lifecycle and recognises the important roles of the states and territories as well as local governments. NEMA also designs, oversees and administers funding programs and facilitates financial assistance.

## Accountable Authority

From 1 September to 5 October 2022, the Accountable Authority for NEMA was Ms Justine Saunders APM. From October 2022, the Accountable Authority for NEMA was Mr Brendan Moon AM.

NEMA's executive as at 30 June 2023 is shown in Figure 1.

**Figure 1: Organisational Structure**



# Part 3: Annual Performance Statements

# Part 3: Annual Performance Statements

## Introductory Statement

I, Brendan Moon AM, as the accountable authority of the National Emergency Management Agency (NEMA) present the 2022-23 annual performance statements of NEMA as required under paragraph 39(1)(a) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

In my opinion, these annual performance statements are based on properly maintained records, accurately reflect the performance of NEMA and comply with subsection 39(2) of the PGPA.



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

## NEMA's 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. The 2022-23 annual performance statements are an assessment of NEMA's actual performance against its purpose, key activities and performance measures from the 2022-23 to 2025-26 Corporate Plan and the 2022-23 Portfolio Budget Statements (PBS).

Our Purpose and Strategic Objectives set the context and foundation for who we are and what we did over the reporting period. The 2022-23 Annual Performance Statement is an assessment of NEMA's actual performance against these and our 2022-23 Corporate Plan and the 2022-23 PBS, as outlined in the following table.

Our Outcome	2022-23 Portfolio Budget Statements
<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>	
Our Purpose	2022-23 Corporate Plan
<p>To enable more secure, stronger and resilient communities before, during and after emergencies.</p>	
Our Programs	2022-23 Portfolio Budget Statements
<p><b>PBS Program 1.1: NEMA</b></p> <p>NEMA provides national leadership and strategic coordination for all-hazards emergencies and disaster preparedness, response, relief, recovery, reconstruction, risk reduction and resilience across all levels of government and sectors.</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 risk reduction obligations.</p>	<p><b>Program 1.2 Australian Government Disaster and Emergency Financial Support</b></p> <p>NEMA administers the Disaster Recovery Funding Arrangements to provide timely and targeted payments and support to individuals and families affected by major disasters throughout Australia. This program also includes, but is not limited to, the Australian Government Disaster Recovery Payment and the Disaster Recovery Allowance.</p> <p><b>Program 1.4: Rural Financial Counselling</b></p> <p>The Rural Financial Counselling Service (RFCS) is an initiative administered by NEMA that provides free and independent financial counselling to eligible farmers, fishers, foresters and similar related enterprises who are experiencing, or at risk of, financial hardship. From 1 July 2023, the RFCS will be transferred to the Department of Agriculture, Fisheries and Forestry.</p>

**Program 1.5: COVID-19 Support**

NEMA has policy responsibility for, and administers in conjunction with the Agency’s delivery partner Services Australia, funding programs to provide timely and targeted payments and support to eligible individuals affected by the COVID-19 pandemic.

**Program 1.6: Emergency Management**

NEMA contributes to building a safe and secure Australia by coordinating the national response to disasters.

Strategic Objective 1	Strategic Objective 2	Strategic Objective 3	Strategic Objective 4
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.

Our Activities			
Delivery of an end-to-end and all hazards approach that augments the capacity of states and territories to act when faced with disasters of national significance.	Working across government and in close partnership with states and territories to enhance national response and coordination capabilities. Delivery of programs and initiatives that build national operational capability.	Enhancing the National Situation Room and the National Joint Common Operating Picture (NJCOP).	Delivery of programs and initiatives that reduce risk and build the resilience of Australian communities, aligned with Australia’s National Disaster Risk Reduction Framework.

## Performance Measures

<p><b>PM 1.1:</b> Effective all-hazards coordination and response activities enhance Australia’s ability to respond to crises and critical disruptions and reduces the impact on Australia and the community.</p> <p><b>(PBS Program 1.6)</b></p> <p><b>PM 1.2:</b> The Government is able to respond to, and meet the needs of, communities impacted by a disaster event.</p> <p><b>(PBS Program 1.2 and PBS Program 1.5)</b></p>	<p><b>PM 2.1:</b> Effective collaboration and engagement with Commonwealth, state and territory and industry partners, enhances Australia’s ability to prepare for and respond to disasters.</p> <p><b>PM2.2:</b> Demonstrated progress in delivering National Public Safety Capability Projects.</p>	<p><b>PM 3.1:</b> Achievement of National Joint Common Operating Picture Project milestones and objectives.</p>	<p><b>PM 4.1:</b> Demonstrated progress to further operationalise the National Disaster Risk Reduction Framework.</p> <p><b>(PBS Program 1.1)</b></p> <p><b>PM 4.2:</b> Effective collaboration and engagement with state and territory governments supports the uptake of DRFA betterment funding.</p> <p><b>PM 4.3:</b> Effective disaster risk reduction investment supports communities, businesses and individuals to be better prepared for, and more resilient to, disaster events.</p> <p><b>(PBS Program 1.3)</b></p> <p><b>PM 4.4:</b> Case managed counselling activities assisted in delivering specific outcomes for clients leaving the service.</p> <p><b>(PBS Program 1.4)</b></p>
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NEMA business areas were responsible for monitoring and reporting their performance against their key activities and performance measures. They were required to use the predetermined performance methodology, gather supporting evidence of their performance, assess their performance using the results criteria table (refer below) and then assign a result rating for each performance measure.

Many of the policies and programs NEMA implements have long-term objectives and there is a time lag between implementation and observed outcomes. Accordingly, some performance measures extend beyond the current financial year, and, while we demonstrate that we are on track to meet the measure in the longer term, the measures are reported as partly achieved during the reporting period. In other cases, policies and programs are in the early stages of implementation.

## Summary of Results

The annual performance statement captures the outcomes from both former entities until 31 August 2022, and NEMA for the remainder of the reporting period (1 September 2022 to 30 June 2023).

Overall, NEMA achieved five measures, partially achieved three measures and five measures are on track. The Analysis of Performance and Performance Results section provides NEMA's context and rationale for how we determined these results.

<b>Strategic Objective 1</b>	PM 1.1	PM 1.2	PM 1.2	PM 1.2
<b>Strategic Objective 2</b>	PM 2.1	PM 2.2	PM 2.2	PM 2.2
<b>Strategic Objective 3</b>	PM 3.1			
<b>Strategic Objective 4</b>	PM 4.1	PM 4.2	PM 4.3	PM 4.4
<b>Key</b>	<b>Achieved</b> The measure has been fully achieved.			
	<b>On Track</b> The measure is on track with final assessment to be made in a future reporting period.			
	<b>Partially Achieved</b> Good progress has been made towards meeting the measure and/or we are on track to meet a measure that extends beyond the current financial year.			
	<b>Not achieved</b> Limited progress has been made towards meeting the measure and/or a set target has not been met.			
	<b>Baseline</b> This is the first year of data collection.			

## Analysis of Performance

NEMA has a broad role that spans all-hazards and the full emergency management continuum from prevention to reconstruction. As a new entity from 1 September 2022, bringing the former entities together was the focus in this reporting period. This included establishing NEMA's operating model and organisational structure, while also developing our Statement of Strategic Intent.

Our Statement of Strategic Intent sets our purpose, vision, and strategic objectives. It also emphasises that we lead, enable, facilitate, coordinate and support nationally before, during and after emergencies.

Importantly it also outlines the significant moments since NEMA was formed:

- supported Australian Government commitments to the states with advance payments of \$1.8 billion in financial support packages provided under the jointly-funded Disaster Recovery Funding Arrangements (DRFA).
- supported the response to major flooding and bushfire events across all states, the Northern Territory and Norfolk Island.
- delivered Australia's national mid-term review of the Sendai Framework for Disaster Risk Reduction 2015-2030.
- continued support for recovery, reconstruction and resilience projects in Queensland and the Northern Rivers following the 2022 floods.
- supported the Australian Government Department of Foreign Affairs and Trade for the Türkiye post-earthquake response, including establishing a Crisis Coordination Team (CCT) and deploying a 72-person Heavy Urban Search and Rescue (USAR) team and NEMA liaison officer.
- supported the successful search efforts for the lost radioactive capsule in Western Australia.
- launched the Disaster Recovery Funding Arrangements Review, Independent Review of National Natural Disaster Governance Arrangements, and Independent Review of Commonwealth Disaster Funding.

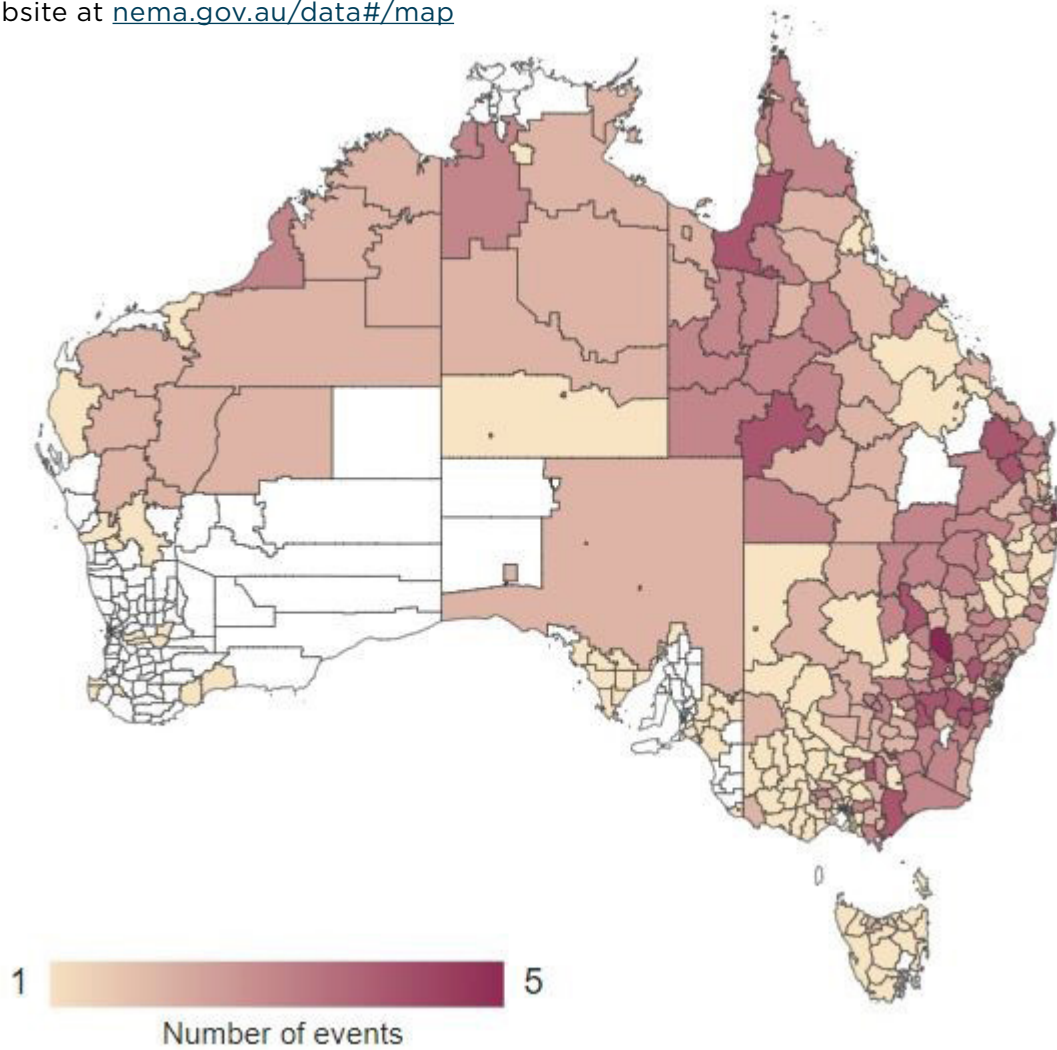
- established and launched Round One of the Disaster Ready Fund (DRF) to support infrastructure and systemic risk reduction initiatives.
- Supported the Australian Cyber Security Centre (ACSC) through the National Coordination Mechanism to manage data breach consequences.
- Coordinated through our partnership with the National Resource Sharing Centre, a 27-person disaster assistance team as a response to Tropical Cyclone Gabrielle.

Over the reporting period, NEMA worked with local, state and territory government colleagues and stakeholders across the country to develop its shared sense of purpose to improve the disaster resilience of Australian communities. While states and territories are first responders for events occurring in their jurisdictions, NEMA provided national leadership and support for coordinated response and recovery actions in an increasingly complex environment of concurrent disasters events, growing climate and biosecurity risks, and continued geostrategic uncertainty and pressures. The 2022-23 Higher Risk Weather Season, in particular, was characterised by cascading, consecutive and compounding disaster events.

70% of Australians live in a Local Government Area (LGA) that was subject to a disaster activation in 2022. Since January 2022 to 30 June 2023, the Nation experienced 67 disaster events that impacted 334 LGAs with a collective population of over 18 million people.

**Figure 2: Disaster Activations  
January 2022 - June 2023**

Information is available at  
NEMA website at [nema.gov.au/data#/map](https://nema.gov.au/data#/map)



State and territory governments remain primarily responsible for emergency management under Australia’s Constitution. Since its establishment, NEMA has been working with its stakeholders to articulate its remit and playing a critical leadership role in supporting states, territories and our communities to ensure they are adequately supported and equipped right across the emergency management continuum. This includes applying best practice to lead effectively, and learning from communities, experts and lived experience across the emergency management landscape, research institutions and the private sector to refine the systems and process, ultimately leading to modernising Australia’s response capabilities to effectively respond to future crises.

The insights, knowledge and lessons-learned gained through this period will be incorporated into NEMA's future operating model to ensure a coordinated Australian Government response to events and that all relevant Commonwealth agencies are working collaboratively to reduce disaster risk and get communities back on their feet. It is also captured in the Local Government Area (LGA) profiles published on NEMA's website at [nema.gov.au/data#/map](https://nema.gov.au/data#/map). Access to this information supports all local councils and communities in understanding disaster history, regional characteristics and Australian Government assistance in each LGA. Through the reporting period, there were over 277 monthly downloads.

Even with these external impacts and while establishing its systems and processes as an organisation, NEMA made good progress in achieving and delivering on its purpose by working with its partners to enable more secure, stronger and resilient communities before, during and after emergencies.

NEMA's Recovery Support Officers (RSOs) and Regional Planning Officers (RPOs) continued to integrate with state and territory partners to facilitate access to financial and non-financial assistance from the Commonwealth. This was delivered through proactive and continuous engagement with partners and communities to gain insights into how national policies and programs can better serve them, informed assistance to partners about NEMA programs and national policies, and support for decision making through issues and information management and comprehensive situational awareness.

Furthermore, the RSOs provided enhanced planning and Commonwealth assistance through Crisis Appreciation and Strategic Planning in response to and in preparation for disaster events, and deployed into State Control/Operational Centres providing a liaison function to NEMA Crisis Coordination Teams (CCTs). In this reporting period, NEMA commenced

work to integrate these networks into a single network that supports the full emergency management continuum.

Over the reporting period, NEMA provided financial and non-financial investments in risk reduction and coordination of all-hazard preparedness, response and recovery. The activities and achievements discussed in the following chapter highlight NEMA's work in striving to enable more secure, stronger and resilient communities before, during and after emergencies.

National emergencies and disasters are becoming more frequent and severe, and often result in compounding and cascading effects. NEMA supports the Australian Government and modernises Australia's capabilities to effectively respond to future crises. A unified and proactive national emergency management program is critical to mitigate impacts on the economy and environment, and to prevent loss of life.

In 2022-23, NEMA coordinated Commonwealth capability and enhanced the capacity of the states and territories to prepare and respond during an emergency through the National Coordination Mechanism (NCM), the National Situation Room (NSR) and our CCTs.

## Performance Snapshot: National Coordination Mechanism (NCM)

The NCM was initially conceived to manage the non-health consequences of the COVID-19 pandemic. As a result of the pandemic, the transport of food across the supply chain was severely disrupted. Close contact rules were halting supermarkets' ability to stock shelves. If things didn't change immediately, within two weeks, shelves would be empty.

The NCM rapidly stabilised the situation by drawing on the Australian Government's convening power to bring the right people together to define the problem, share situational awareness and build a coordinated response. The NCM brought together representatives across industry peak bodies, manufacturing companies, food retailers, supermarkets, the non-government sector, the Australian Government and state and territory governments.

Existing mechanisms of government were briefed, recommending priority vaccination of distribution workers and exemptions from close contact rules for some priority workers. This resulted in policy decisions that enabled ongoing staffing of food distribution centres and supported food security during the pandemic.

The NCM also saw the successful management of a range of other COVID-related consequences, including movement of emergency personnel across borders during lockdowns, management of Rapid Antigen Testing and the provision of defence assistance to the civil community.

Following its successful management of the non-health related consequences of the COVID-19 pandemic, the NCM has been embedded into the Australian Government's crisis management architecture, at the centre of the Australian Government Crisis Management Framework, for consequence management of all hazards throughout the Emergency Management continuum.

In 2022-23, NEMA sought to enhance existing crisis arrangements and mechanisms to commence reducing the reliance on the Australian Defence Force (ADF). This included entering into a grant agreement with Disaster Relief Australia (DRA) which supports their organisational uplift with the aim of on-boarding 5,200 new volunteers over four years, providing greater support to states and territories and providing an alternative to deployment of the ADF during relief and recovery operations.

NEMA supported the states and territories to prepare for the severe to catastrophic disasters through our national exercising program and the High Risk Weather Season Preparedness Program. Ahead of the 2022-23 higher risk weather season, NEMA delivered 26 Preparedness Briefings to more than 2,900 participants, a national extreme space weather discussion exercise and a national catastrophic tsunami exercise (Exercise Bombora).

Under the National Crisis Exercising and Lessons Capability Strategy (NCEC Strategy), NEMA worked collaboratively with Commonwealth and state and territory government agencies to uplift national capability in exercise and lessons

management. Three Observations, Insights, Lessons Identified and Lessons Learned (OILL) Workshops were delivered in 2022-23 and were attended by 122 participants from 57 agencies.

In the context of increasing frequency and intensity of disasters, emergency services need more complex and diverse technologies to save lives and improve the safety of first responders. A national Public Safety Mobile Broadband (PSMB) capability will provide emergency service personnel with fast, safe and secure voice, video and data communications and near instant access to data, images and information in live situations, emergencies and critical incidents. It will enable real time, data-rich analytics, situational awareness and cross-border communications – for example, between ground crews, aerial assets and incident control centres. NEMA will stand up the PSMB Taskforce in the first quarter of 2023-24 to take forward the recommendations of the independent PSMB Review and drive the delivery of a national PSMB capability. The Taskforce will establish the framework for the PSMB capability and work in collaboration with states and territories.

The Australian Government provides financial assistance to state governments through the Disaster Recovery Funding Arrangements (DRFA). This significant support included financial assistance to individuals and households, and payments to small businesses and primary producers under Categories A and B of the DRFA. The DRFA also provided financial assistance for expenditure on certain types of disaster relief and recovery measures. In 2022-23, NEMA assessed 54 requests for assistance over 12 events under Categories C and D of the DRFA, totalling \$3.2 billion (with a Commonwealth contribution of \$1.6 billion).

The National Disaster Risk Reduction Framework (NDRRF) is Australia's overarching disaster risk reduction framework and the domestic implementation mechanism for the Sendai Framework for Disaster Risk Reduction 2015-2030 (Sendai Framework). NEMA on behalf of National Emergency Management Ministers developed national action plans to implement the NDRRF. In 2022-23, NEMA continued to develop the Second National Action Plan through extensive consultation and engagement with stakeholders. It also completed Australia's national midterm review of the Sendai Framework, with lessons incorporated into the Second National Action Plan. The Second National Action Plan will be released in the next reporting period.

Supporting communities to be better prepared is at the heart of our work. The government is investing in disaster risk reduction and resilience programs, which includes for this reporting period, the establishment and launch of Round One of the Disaster Ready Fund (DRF). Round One of the DRF will support 187 infrastructure and systemic risk reduction initiatives with \$200 million of Commonwealth investment, which has been matched by states, territories and delivery partners, delivering almost \$400 million for disaster risk reduction projects across Australia in 2023-24. Round Two of the DRF will be designed and launched in 2023-24, with up to \$200 million of Commonwealth investment available in 2024-25.

NEMA also administered the Rural Financial Counselling Service (RFCS) which provides free and independent financial counselling to eligible farmers, fishers, foresters and small related enterprises who are experiencing, or at risk of, financial hardship. There are 10 RFCS service providers in 12 regions across Australia who provided financial counselling services to 7,046 clients during the reporting period. This has surpassed the support provided to the 6,346 clients in the 2021-22 reporting period. As at 1 July 2023, the RFCS was transferred to the Department of Agriculture, Fisheries and Forestry.

# Performance Results

## STRATEGIC OBJECTIVE 1

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

<b>Performance Measure 1.1</b>	<b>Effective all-hazards coordination and response activities enhance Australia’s ability to respond to crises and critical disruptions and reduces the impact on Australia and the community.</b>
<b>Result and rationale for result</b>	<b>Achieved</b> <p>NEMA successfully coordinated 93 National Coordination Mechanism (NCM) meetings across temporary housing, disaster recovery and relief, severe weather and flooding, cyber security, supply chains, animal biosecurity, energy supply, transport and logistics, public health biosecurity and natural disasters. Participants included Australian Government agencies, states and territories, industry and community organisations.</p>
<b>Performance Analysis</b>	<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 NCM has been incorporated into the Australian Government Crisis Management Framework (AGCMF) as a whole-of-government all-hazards resource. 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.</p> <p>National emergencies and disasters are becoming more frequent and severe, and often result in compounding and cascading effects. Throughout the reporting period, NEMA 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, respond and recover from all hazards. The NCM and our Crisis Coordination Teams (CCT) coordinated consequence management activities following natural disasters, supply chain disruptions, cyber security breaches and supported preparedness activities. The NCM is a flexible tool to ensure that 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. 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, strengthens 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>
<b>Source</b>	<b>PBS Program 1.6</b> <p>2022-23 Portfolio Budget Statements (page 121) and 2022-23 Corporate Plan (page 28).</p>
<b>Methodology and Metrics</b>	<p>Enhanced national coordination of emergency management response efforts through the management of cross-jurisdictional fora.</p>

<b>Performance Measure 1.2</b>	<b>The Australian Government is able to respond to, and meet the needs of, communities impacted by a disaster event.</b>
<b>Result and rationale for result</b>	<p><b>Partially Achieved</b></p> <p>Over the reporting period, NEMA assessed 54 requests for assistance over 12 events.</p> <p>Within 48 hours of receiving sufficient information from the state or territory and relevant Commonwealth stakeholders to complete an assessment of a state or territory Disaster Recovery Funding Arrangements (DRFA) Category C and D request.</p> <p>(50%) Ministerial Submissions provided to Government within 48 hours (of receiving final request forms for standard and non-complex requests for assistance, with all supporting documentation from the state/territory)</p> <p>(50%) Requests provided outside 48 hours were generally complex in nature and required consultation with the requesting state or territory, and/or with other relevant Australian Government agencies, to understand recovery needs and impacts.</p> <hr/> <p><b>Achieved</b></p> <p>(100%) Ministerial Submissions provided to the government within 48 hours of receiving sufficient impact data from the state or territory to inform a decision on whether the Commonwealth only Australian Government Disaster Recovery Payment and/or Disaster Recovery Allowance should be activated.</p> <hr/> <p><b>Achieved</b></p> <p>(100%) Advice provided to the government within five days. NEMA activated two payments in 2022-23, the Pandemic Leave Disaster Payment was reinstated and the High Risk Settings Pandemic Payment was introduced.</p>



<b>Performance Measure 1.2</b>	<b>The Australian Government is able to respond to, and meet the needs of, communities impacted by a disaster event.</b>
<b>Performance Analysis</b>	<p>Every disaster event is different and NEMA 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. 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 joint Australian Government-State cost sharing arrangement to alleviate the financial burden on the states and territories. The DRFA makes provisions for state 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. NEMA provides advice to the Minister on these requests for assistance.</p> <p>Australian Government Disaster Recovery Payment (AGDRP) is a one-off, non-means tested payment of \$1,000 per eligible adult and \$400 per child who have been adversely affected by a major disaster either in Australia or overseas. The Disaster Recovery Allowance (DRA) is a short-term income support payment to assist individuals who can demonstrate that their income has been affected as a direct result of a disaster. The DRA assists employees, small business persons and farmers who experience a loss of income as a direct result of a major disaster.</p> <p>The Pandemic Leave Disaster Payment and High Risk Settings Pandemic Payment provided direct support to individuals unable to go to work and earn an income due to the COVID-19 pandemic. Policy advice was provided to delivery partner/s within five days of receiving advice from government.</p> <p>The Pandemic Leave Disaster Payment ceased on 14 October 2022, and the High Risk Settings Pandemic Payment came into effect on 15 October 2022. The High Risk Settings Pandemic Payment closed on 31 March 2023 following a decision by National Cabinet, and a new payment administered through the Department of Health and Aged Care was implemented from 1 April 2023.</p>
<b>Source</b>	<p><b>PBS Program 1.2 and 1.5</b></p> <p>2022-23 Portfolio Budget Statements (page 117 and 120) and 2022-23 Corporate Plan (page 30).</p> <p>Articulation of the measure was revised through NEMA's 2022-23 corporate planning process to better reflect NEMA's outcomes. The methodology remained unchanged for the reporting period.</p>
<b>Methodology and Metrics</b>	<p>For 2022-23, number and percentage of assessments provided to government within the following timeframes:</p> <ul style="list-style-type: none"> <li>• Within 48 hours of receiving sufficient information from the state or territory and relevant Commonwealth stakeholders to complete an assessment of a state or territory DRFA Category C and D request.</li> <li>• Within 48 hours of receiving sufficient impact data from the state or territory to inform a decision on whether the Commonwealth-only Australian Government Disaster Recovery Payment and/or Disaster Recovery Allowance should be activated.</li> <li>• Within five days of receiving advice from government, policy advice provided to delivery partner/s to deliver COVID-19 and Pandemic Payments.</li> </ul> <p>Future methodology for this performance measure will be reviewed and aligned with the DRFA principles and the outcomes from the ANAO Performance Audit into the administration of the DRFA.</p>

## STRATEGIC OBJECTIVE 2

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

<p><b>Performance Measure 2.1</b></p>	<p><b>Effective collaboration and engagement with Australian Government, state and territory governments and industry partners, enhances Australia’s ability to prepare for and respond to crises.</b></p>
<p><b>Result and rationale for result</b></p>	<p><b>Achieved</b></p> <p>During the reporting period, NEMA delivered:</p> <ul style="list-style-type: none"> <li>• Two multi-jurisdictional, multi-agency exercises that considered preparedness and response for severe to catastrophic hazards.</li> <li>• The 2022-23 High Risk Weather Season (HRWS) Preparedness Program, including 26 Preparedness Briefings ahead to more than 2,900 participants including Ministers, Members of Parliament, Australian Government agencies, state and territory jurisdictions, Local Government Associations, media organisations, non-government organisations, industry partners and specialist sectors including aged-care, the agencies and services supporting people living with a disability resulting in enhanced preparedness and the capacity of these agencies to response to crises.</li> <li>• Three Observations, Insights, Lessons Identified and Lessons Learned (OILL) Workshops were delivered to Australian Government and state and territory government partners during the reporting period as the first stage in a broader capability uplift program and were attended by 122 participants from 57 agencies.</li> </ul>
<p><b>Performance Analysis</b></p>	<p>Between July and November 2022, NEMA delivered the HRWS Preparedness Program (the Program), supporting Australian Government agencies, jurisdictions and the Australian community to prepare for the season. The program provided a climate and weather outlook, advice on Commonwealth capabilities and a scenario-based discussion exercise that required participants to consider consecutive, concurrent and compounding events that mirrored the seasonal outlook.</p> <p>NEMA was supported by the Bureau of Meteorology, Department of Defence, Department of Health and Aged Care, Department of Agriculture, Fisheries and Forestry and Services Australia when delivering the Program. The Program provided a platform for sharing information to increase stakeholder situational awareness and understanding of Australian Government policy, preparedness and capabilities.</p> <p>Working with the Australian Government, state and territories governments, and industry stakeholders, NEMA has 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 to ensure the exercising program supports national coordination. For 2022-23, the national extreme space weather discussion exercise and a national catastrophic tsunami exercise (Exercise Bombora) were delivered. Tailored exercises were also prepared for delivery during the HRWS Preparedness Program.</p>

<b>Performance Measure 2.1</b>	<b>Effective collaboration and engagement with Australian Government, state and territory governments and industry partners, enhances Australia’s ability to prepare for and respond to crises.</b>
<b>Performance Analysis</b>	<p>NEMA’s lessons workshops increased the capabilities of Australian Government agencies and state and territory response agencies to identify lessons opportunities to inform continuous improvement at an agency level. The workshops provided information on NEMA Observations – Insights - Lessons Identified – Lessons Learned (OILL) methodology as set out in the Australian Disaster Resilience Handbook for Lessons Management.</p> <p>The lessons workshops are the first package in a series of training materials that will support broader response capabilities. NEMA also developed a training package for its Crisis Appreciation and Strategic Planning (CASP) methodology, which will be delivered in the 2023-24 financial year. When rolled out, this training will support the uplift of planning capability across NEMA’s key stakeholders. CASP provides agencies with a scalable and repeatable planning process to support effective response and recovery operations. It enables agencies to define the operating environment, analyse priorities, conduct a gap analysis, identify lines of effort and implement a successful crisis response.</p>
<b>Source</b>	2022-23 Corporate Plan (page 32).
<b>Methodology</b>	<p>NEMA will deliver:</p> <ul style="list-style-type: none"> <li>• at least two national-level exercises</li> <li>• the Higher Risk Weather Season Preparedness Program</li> <li>• capability uplift across the Commonwealth, states and territories on exercise and lessons management</li> </ul>

<b>Performance Measure 2.2</b>	<b>Demonstrated progress in delivering National Public Safety Capability Projects.</b>
<b>Result and rationale for result</b>	<p><b>On Track</b></p> <p><b>National Emergency Management Stockpile (NEMS)</b></p> <p>The NEMS project has made significant progress and is in delivery phases for two key streams of work. Milestones were delivered on time and on budget.</p>
	<p><b>Partially Achieved</b></p> <p><b>Cell Broadcast National Messaging System (NMS)</b></p> <p>Work to develop the NMS has moved to program delivery phase, jointly led by NEMA and the Department of Infrastructure, Transport, Regional Development, Communications and the Arts. Milestones were delivered on time and on budget.</p>
	<p><b>Partially Achieved</b></p> <p><b>Public Safety Mobile Broadband (PSMB) Task Force</b></p> <p>The PSMB National Program Management Office (NPMO) milestones were delivered on time and on budget in 2022-23. The PSMB Taskforce funding commenced on 1 July 2023 and is in the establishment phase.</p>
<b>Performance Analysis</b>	<p>NEMA has been mandated to take a leadership role in delivering National Public Safety Capability projects to enhance resilience and safety outcomes for the Australian community. These include the cell broadcast NMS, NEMS and the PSMB. In 2022-23, NEMA successfully designed and delivered a costed NEMS option for Government to consider as part of the 2023-24 Budget process. Government agreed to fund NEMS over 2023-24 so NEMA could continue to build on the initial stockpile through the procurement of deployable assets, establish a Standing Offer Panel and provide additional costed options which build on this capability into forward years.</p> <p>The NEMS procurement for stockpile items, including deployable assets and consumables, has commenced and is expected to be completed in the 2023-24 financial year. NEMA has approached the market and has issued a Request for Information (RFI) from industry, which initiates the process to establish the NEMS Standing Offer Panel. State and territory and key Australian Government agencies have been engaged throughout the process and a national stakeholder reference group is being established.</p> <p>For the NMS, it is anticipated the system will be operationalised by late 2024. Rollout will be supported by a national public awareness campaign and a national training program for system users (including states and territories). Integral to this is co-design of national operating protocols governing the use of the NMS, and a comprehensive national testing process.</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 two years to establish a Taskforce to take forward the recommendations of the PSMB Review and drive the delivery of a national PSMB capability.</p> <p>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.</p> <p>NEMA's role has been to stand up the PSMB Taskforce to take forward the recommendations of the PSMB Review. The Taskforce will establish the framework for the PSMB capability and work in collaboration with states and territories.</p>
<b>Source</b>	2022-23 Corporate Plan (page 33).
<b>Methodology</b>	Delivery milestones for NEMA National Capability Projects are met on time and on budget - including the cell broadcast National Messaging System (NMS), National Emergency Management Stockpile (NEMS) and the Public Safety Mobile Broadband (PSMB).

### STRATEGIC OBJECTIVE 3

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

<p><b>Performance Measure 3.1</b></p>	<p><b>Achievement of National Joint Common Operating Picture (NJCOP) Project milestones and objectives.</b></p>
<p><b>Result and rationale for result</b></p>	<p><b>On Track</b></p> <p>Over the reporting period, additional functionality, additional data layers and expanded access have been incorporated into the NJCOP, in line with planned milestones. The project is within budget tolerances, with a 10% (less than \$300,000) underspend forecast. Delivery of enhancements will continue into 2023-24 under a sustainment phase, using a continuous integration, development and deployment approach (continuous improvement).</p> <p>The Noggin (Delphi) Incident Management software, integrated with the NJCOP and used by the National Situation Room, was upgraded to version 2.0, with further system enhancements planned.</p>
<p><b>Performance Analysis</b></p>	<p>The Australian Government’s NJCOP is one key tool to achieve better collaboration. The NJCOP provides a near-real-time situational awareness by displaying all active nationally significant disasters and crisis events, supporting analysis and improving the timeliness of decision making.</p> <p>The NJCOP is an official-classified platform available to all Australian Government emergency management stakeholders, and all state and territory emergency management agencies. It was developed in response to the recommendations outlined by the 2020 Royal Commission into National Natural Disaster Arrangements and partially addresses a number of these recommendations centred around collaboration. A wide range of government departments and jurisdictional organisations can also access the NJCOP. These organisations include an additional eight Australian Government departments, eight of the nine states and territories and the Australian Federal Police.</p> <p>The NJCOP is delivered by NEMA through a shared services agreement with the Department of Home Affairs and intends to be the single source of truth for nationally significant all-hazards reporting.</p> <p>In 2022-23, NEMA planned and delivered project milestones to enhance its functionality to include a range of near-real-time situational awareness information including weather, climate and water forecasts, warnings, monitoring and advice, state and territory fire emergency data, Australian Bureau of Statistics (ABS) data, electoral and Local Government Area (LGA) boundaries, education infrastructure data, invasive pest information (specifically the Varroa mite), South Australian, flood data and importantly, the identification of areas eligible for Australian Government Disaster Recovery Payments (AGDRP).</p>

Performance Measure 3.1	Achievement of National Joint Common Operating Picture (NJCOP) Project milestones and objectives.		
	Milestone	Planned and Achieved	Planned and Not Achieved
	<b>August 2022</b>	NJCOP version 2.2 released with infrastructure upgrades allowing highly available NJCOP access. Additional data added: Varroa Mite	N/A
	<b>November 2022</b>	NJCOP integration with Delphi implemented, replacing Zeus. Infrastructure Upgrades: Additional protection from cyber-attacks implemented, underlying platform upgrades, initiation of solution to enable the Australian Climate Service (ACS) Collaboration platform, and increased capacity to support up to 1,000 users. Data layers added or refined: Bureau of Meteorology (BOM), state and territory fire feeds, Australian Bureau of Statistics (ABS) demographics, electoral and LGA boundaries. On-boarded new organisations.	Mobile version of the NJCOP- Esri ArcGIS Cognito bug prevented progression (resolved February 2023).
	<b>April 2023</b>	Delivery of a new Feature Manipulation Engine (FME) Server to allow for improved landing of new data layers and storage for future data analytics. Data layers added or refined: Educational facilities, emergency management facilities, heatwave information, tsunami warnings, cyclone tracking, and volcanic ash advisory.	N/A
	<b>May 2023</b>	BOM data converted to a new format to be compatible with the future planned mobile version of the NJCOP and future data analytics capability. Implemented user interface enhancements. Additional data added: South Australia flood data, major airport facilities, foundational rail infrastructure and foundational electrical infrastructure. On-boarded new organisations.	Display of biohazard data (i.e., Foot and Mouth Disease, Lumpy Skin Disease). Display requests for non-financial assistance status (managed manually until technical solution can be resolved). Mobile version of the NJCOP.
<b>Source</b>	2022-23 Corporate Plan (page 35).		
<b>Methodology</b>	Delivery milestones for the NJCOP Project are met on time and on budget.		

## Performance Snapshot: National Joint Common Operating Picture globally recognised for award

The National Emergency Management Agency (NEMA) together with the Department of Home Affairs have been recognised for the National Joint Common Operating Picture (NJCOP) project at the global Esri User Conference in San Diego, California.

Held from 10 to 14 July 2023, the event is the world largest Geographic Information Systems (GIS) conference and hosts over 100,000 world-wide delegates.

The Special Achievement in GIS (SAG) Award was presented in a plenary session on the first day of the event and served to recognise new precedents being set in the GIS community.

NEMA's Assistant Coordinator-General (ACG) – National Crisis Operations (NCO) said at a Federal level, GIS technology enables decision makers to act with precision to protect communities facing emergencies.

'The Agency's adoption of GIS technology has ensured consolidated access, collaboration, and efficiency for more than 50 Australian Government agencies, state and territory organisations who rely on their information,' ACG NCO said.

'The NJCOP provides a consolidated view that displays nationally significant event information such as flood, fire threat, earthquake, tidal surge and tsunami along with demographic data to help users identify potential impacts on the population and the environment.

'The NJCOP overlays this information with key infrastructure showing transport information such as road closures, the location of landmark buildings, as well as documenting biosecurity alerts.

NJCOP has been pivotal in terms of collaboration and the ability for national agencies to provide timely advice and deploy resources both equitably and quickly.'

Esri Australia Managing Director said the major programs of work represent a change in the way government organisations use a data-driven approach to plan and deliver services.

'GIS technology has grown in recent years to become an essential tool for progressive government and business leaders confronted by an unprecedented number of unique challenges,' Managing Director said.

'The technology has been an enabler of change, assisting decision makers to explore new lines of investigation, and giving them a more informed view of a variety of situations.'

NSW Department of Customer Service was the only other Australian agency to receive an award, recognised for their NSW Spatial Digital Twin (SDT) project which empowers the community to access information regarding the built and natural environment from NSW Government's vast data networks.

## 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.

<b>Performance Measure 4.1</b>	<b>Demonstrated progress to further operationalise the National Disaster Risk Reduction Framework (NDRRF).</b>
<b>Result and rationale for result</b>	<p><b>On Track</b></p> <p>Over the reporting period NEMA has made significant progress in further operationalising the NDRRF.</p> <p>In 2022, NEMA led the development of Australia’s national midterm review of the Sendai Review. The Sendai Review assessed Australia’s progress against our commitment to the United Nations Sendai Framework for Disaster Risk Reduction 2015-2030.</p> <p>NEMA is now finalising the Second National Action Plan to implement the NDRRF, incorporating the lessons from the Sendai Review. The Second National Action Plan is due for delivery in the second half of 2023.</p> <p>The Australian Government has committed to reducing disaster risk by 2030 under the Sendai Review. NEMA is responsible for the domestic implementation of the Sendai Review through the NDRRF. The NDRRF guides national efforts to proactively reduce risk in order to minimise the loss, damage and suffering caused by disasters. NEMA leads development of National Action Plans to implement the NDRRF and drives initiatives to deliver on the priorities within the NDRRF.</p> <p>The First National Action Plan highlighted work underway to mature Australia’s national disaster risk reduction system. Some of these foundational activities to which NEMA led or significantly contributed to include:</p> <ul style="list-style-type: none"> <li>• supporting the establishment of a new national climate and disaster intelligence capability, now known as the Australian Climate Service (ACS), to provide improved data and intelligence on climate and disaster risks and impacts to support risk-informed decision-making;</li> <li>• hosting the Asia-Pacific Ministerial Conference on Disaster Risk Reduction in Brisbane, bringing together ministers, government officials, representatives of the private sector, non-for-profits, civil society, and vulnerable groups to progress disaster risk reduction efforts;</li> <li>• developing a Systemic Monitoring, Evaluation and Learning Framework for the National Disaster Risk Reduction Framework, to measure the extent to which disaster risk reduction activities are occurring across Australia’s disaster risk reduction system, expected to be delivered in the second half of 2023.</li> </ul> <p>In the reporting period, NEMA completed a voluntary national report for the midterm review of the implementation of Sendai Review. The Sendai Review’s report is ‘Australia’s national midterm review of the Sendai Framework for Disaster Risk Reduction 2015-2030 Report – Are we succeeding at making Australian communities safer in the face of growing disaster risk?’. This report shows that while Australia has made progress towards the Sendai goals, it has been identified throughout the engagement process that concerted effort is needed to achieve Australia’s 2030 Vision.</p>



<b>Performance Measure 4.1</b>	<b>Demonstrated progress to further operationalise the National Disaster Risk Reduction Framework (NDRRF).</b>
<b>Performance Analysis</b>	<p>NEMA’s findings in the Sendai Review made strong contributions to the global midterm review report, with Australia’s disaster risk reduction excellence specifically highlighted through three case studies. The Sendai Review’s report was finalised alongside the Asia-Pacific Ministerial Conference on Disaster Risk Reduction (APMCDRR), convened by the United Nations Office for Disaster Risk Reduction and the Australian Government in September 2022. At the APMCDRR, NEMA played a key role in driving regional learning about Australia’s implementation of Sendai Review and our disaster risk efforts.</p> <p>The findings of the Sendai Review also informed the development of the Second National Action Plan (the Plan). NEMA has been developing the Plan through extensive consultation and engagement with hundreds of stakeholders through a mixed methodology approach. Early consultation was conducted in partnership with the Australian Institute for Disaster Resilience (AIDR) through workshops, submissions to a formal discussion paper, a survey and a From Risk to Resilience summit. The range of themes and ideas emerging from this process was comprehensive and have been captured in summary reports available on the AIDR website. Consultation to finalise the Plan occurred through 2023 and included drafting workshops with state and territory governments. NEMA will champion the Plan through the final endorsement process with state and territory governments and release the Plan in the second half of 2023.</p> <p>In partnership with states and territory governments, NEMA is driving a comprehensive program of work aligned to the NDRRF focussing on reducing disaster risks and increasing the resilience of Australian communities. This includes delivery of the Disaster Risk Reduction Package and the recent establishment of the Disaster Ready Fund (DRF). This also includes policy responsibility for Natural Hazards Research Australia, delivering the Systemic Monitoring, Evaluation and Learning Framework (SYS-MEL) for the NDRRF and overseeing key governance bodies, such as the Australia New Zealand Emergency Management Committee.</p> <p>Further, over the reporting period, NEMA has established the Hazards Insurance Partnership (HIP). Through the HIP, the Australian Government and insurers work together with the aim of addressing insurance affordability and availability issues as driven by natural hazard risk, to reduce risk for communities and improve Australia’s resilience to natural hazards.</p>
<b>Source</b>	<p><b>PBS Program 1.1</b></p> <p>2022-23 Portfolio Budget Submissions (page 116) and 2022-23 Corporate Plan (page 37).</p>
<b>Methodology</b>	<p>In 2022-23, an assessment of the progress of initiatives within the First National Action Plan (NAP) allocated to the Agency and progress to develop the Second NAP for the National Disaster Risk Reduction Framework (NDRRF).</p>

<b>Performance Measure 4.2</b>	<b>Effective collaboration and engagement with state and territory governments supports the uptake of Disaster Recovery Funding Arrangement (DRFA) betterment funding.</b>
<b>Result and rationale for result</b>	<p><b>On Track</b></p> <p>Throughout 2022-23, NEMA has worked closely with jurisdictions impacted by disasters.</p> <p>NEMA officials meet regularly with relevant state and territory officials to discuss DRFA administration, including the incorporation of betterment in packages under consideration by the jurisdictions. Additionally, NEMA undertook outreach activities in Victoria (Vic), New South Wales (NSW), South Australia, Western Australia, Northern Territory and Queensland (Qld) to assist in the development of Category C and D assistance packages, including betterment. A number of states have sought approval for betterment funding, including NSW, Qld, and most recently Vic. NEMA chaired a National Coordination Mechanism meeting on road reconstruction in December 2022 which focused on the DRFA. NEMA encouraged states and territories to consider betterment during road reconstruction. NEMA's Coordinator-General wrote to states and territories in January 2023 encouraging them to incorporate principles of betterment in recovery work.</p>
<b>Performance Analysis</b>	<p>Recovery spending post-natural disasters is often focused on repair, without consideration towards future mitigation and resilience. NEMA will continue to work with jurisdictions to encourage betterment as part of the DRFA process.</p> <p>Under Category B of the DRFA, assistance is available for the restoration of disaster damaged essential public assets, such as roads, bridges, stormwater infrastructure, public hospitals, public schools and public housing. Under Category D of the DRFA, states and territories can seek Australian Government agreement to cost-share infrastructure betterment to enable the restoration or replacement of a damaged essential public asset to a significantly more disaster resilient standard, where the cost of doing so exceeds the claimable estimated cost under Category B of the DRFA repair of essential public assets.</p> <p>Betterment funding is aimed at improving the resilience of communities to future disasters, and to ensure that recovery funding provides more value for money over the long term. There are also significant social, economic, and environmental benefits from infrastructure betterment, including more connected communities, continuity of essential services and trade, and reduced impacts on the environment.</p> <p>Following major flooding in late 2021 and early 2022, NSW and QLD have set up Resilient Homes Funds under the DRFA with an approved cost of over \$1.4 billion (cost shared). The programs will enable eligible households in affected areas to raise, retrofit or have their home bought back.</p> <p>In Victoria, following the October 2022 floods, 14 of the most severely impacted councils will receive funding from the Australian and Victorian Governments through a \$9.4 million (equal cost-share) Council Priority Betterment Program to improve the resilience of essential public assets damaged as a direct result of the flood event.</p>
<b>Source</b>	2022-23 Corporate Plan (page 38).
<b>Methodology</b>	For 2022-23 - Number of outreach sessions conducted by NEMA to jurisdictions on options for betterment in DRFA applications.

<b>Performance Measure 4.3</b>	<b>Effective disaster risk reduction investment supports communities, businesses and individuals to be better prepared for, and more resilient to, disaster events.</b>
<b>Result and rationale for result</b>	<p><b>On Track</b></p> <p>Guidelines for Round One of the Disaster Ready Fund (DRF) were released on 10 January 2023. Applications closed 6 March 2023 and were assessed between March and April 2023 in accordance with the Guidelines. Funding outcomes were subsequently announced on 7 June 2023, with 187 projects sharing in \$200 million of Commonwealth funding plus co-contributions from states, territories and delivery partners, bringing the total investment through Round One of the DRF to almost \$400 million.</p> <p>In June 2023, NEMA also commenced consultations with states, territories and other key stakeholders on the design of Round Two of the DRF, which is expected to open for applications in early 2024.</p> <p>The Australian Government and state and territory governments are separately investing \$261 million on a 50:50 basis over five years from 2019 20 to 2023 24 for the Disaster Risk Reduction Package (DRRP) to reduce the risk of disasters on Australian communities and businesses.</p> <p>As at 30 June 2023, 78% of the Australian Government’s \$130.5 million contribution to the DRRP (\$102.4 million) has been approved for 404 state and local initiatives (\$82.5 million) and 24 projects of national benefit (\$19.9 million).</p>
<b>Performance Analysis</b>	<p>In the face of growing natural hazards, it is important that the Australian Government incentivises, encourages and monitors the impact of investment in disaster resilience and risk reduction in communities across Australia.</p> <p>Projects awarded funding under Round One of the DRF in 2022-23 will deliver important disaster resilience and mitigation outcomes across Australia aimed at reducing the loss of life and decreasing future disaster recovery costs and time. Ongoing consultation with states and territories, not-for-profits, the insurance industry and other sectors on the design of the DRF will ensure future rounds of the \$1 billion fund deliver safer, more disaster resilient communities.</p> <p>In 2022-23, the Disaster Risk Reduction Package (DRRP) continued to support a range of risk reduction initiatives across Australia aligned to the goals of the National Disaster Risk Reduction Framework. These initiatives are to reduce the risk and limit the impact of natural hazards through four priorities:</p> <ol style="list-style-type: none"> <li>1. better understand disaster risk;</li> <li>2. encourage accountable decision making;</li> <li>3. enhance investment in disaster risk reduction, and</li> <li>4. improve governance, ownership and responsibility.</li> </ol> <p>Numerous emergency management bodies, local councils and not for profit and community organisations received grants to protect communities and strengthen their resilience to future disasters.</p> <ul style="list-style-type: none"> <li>• Approved projects covered a diverse range of initiatives including:</li> <li>• hazard mapping and disaster risk assessments;</li> <li>• fire management trail networks, flood mitigation works and levee upgrades;</li> <li>• engagement of resilience and risk reduction officers in local and regional councils;</li> <li>• community education and warning activities; and</li> <li>• communication and engagement strategies for vulnerable populations, children and youth, and culturally and linguistically diverse communities.</li> </ul>

<b>Performance Measure 4.3</b>	<b>Effective disaster risk reduction investment supports communities, businesses and individuals to be better prepared for, and more resilient to, disaster events.</b>
<b>Source</b>	<b>PBS Program 1.3</b> 2022-23 Portfolio Budget Statements (page 118) 2022-23 Corporate Plan (page 39).
<b>Methodology</b>	In 2022-23, an assessment of NEMA's progress in delivering: <ul style="list-style-type: none"> <li>the application, assessment and award phases of Round One of the DRF in accordance with processes and timeframes set out in the DRF Guidelines, Round One: and</li> <li>program funding under the state and national streams of the DRRP.</li> </ul>

## Performance Snapshot: Disaster Ready Fund

On 7 June 2023, the Minister for Emergency Management announced the 187 projects funded with the \$200 million Commonwealth investment from Round One of the Disaster Ready Fund. Round One includes:

- almost \$65 million for 74 infrastructure projects;
- almost \$84 million for 74 systemic risk reduction projects;
- over \$51 million for 39 projects that will deliver both infrastructure and systemic risk reduction outcomes.

This funding will deliver vital infrastructure such as cyclone shelters and flood levees, to help reduce the vulnerability of communities facing high levels of disaster risk, as well as initiatives that strengthen the resilience of government networks and at-risk communities to the impacts of future natural disasters.

NEMA received over 300 applications for funding from the states and territories, and moved quickly to assess the applications, make recommendations to the Minister for Emergency Management, and support the announcement of the successful projects.

<b>Performance Measure 4.4</b>	<b>Case managed counselling activities assisted in delivering specific outcomes for clients leaving the service.</b>
<b>Result and rationale for result</b>	<p><b>Achieved</b></p> <p>Between 1 July 2022 and 30 June 2023, the Rural Financial Counselling Service (RFCS) provided free financial counselling to 7,046 eligible farmers, fishing enterprises, forestry growers and harvesters, and agriculture-related small businesses experiencing, or at risk of, financial hardship. This is an increase from the 2021-22 reporting period of 6,346 clients supported under the program.</p>
<b>Performance Analysis</b>	<p>The RFCS supports clients to improve their financial literacy and transition out of financial crisis, improve their business' profitability and develop better decision making and risk preparedness. The Australian Government has committed \$62.3 million to the RFCS from 2021-2024.</p> <p>Rural financial counsellors are located in 12 RFCS Program service regions across Australia, delivered through 10 service providers.</p> <p>Clients who received financial counselling services under the program complete a satisfaction survey through the Department of Social Services Data Exchange (DEX). For the 2022-23 reporting period, there was a 97.8% overall positive outcome reported by 3,182 clients.</p> <p>As at 1 July 2023 responsibility for the RFCS was transferred to the Department of Agriculture, Fisheries and Forestry.</p>
<b>Source</b>	<p><b>PBS Program 1.4</b></p> <p>2022-23 Portfolio Budget Statements (page 119).</p>
<b>Methodology and Metrics</b>	Analysis of survey data collected through the Data Exchange.

# Part 4: Management and Accountability

# Part 4: Management and Accountability

NEMA's governance arrangements assist us to deliver on our purpose, consistent with our legal, accountability and policy obligations.

## Governance

NEMA's governance framework (see Figure 3) promotes the principles of good governance and supports our performance in line with government and organisational priorities.

**Figure 3: Governance Framework**



## Executive Group

The Executive Group chaired by the Coordinator-General provides leadership and strategic direction over 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 a number of sub-committees, which are chaired by Senior Executives.

- Project Delivery Committee – oversees the delivery of significant ICT, Property and Capability Projects.
- Program Committee – oversees the delivery of administered programs.
- People and Culture Committee – provides a forum for whole-of-agency collaboration for people, culture and engagement related matters.
- Work Health and Safety Committee – consistent with the requirements under the *Work Health and Safety Act 2011* assists NEMA to develop standards, rules and procedures relating to health and safety, and oversees workplace risk management.

## Audit and Risk Committee

The Audit and Risk Committee (the Committee), established in accordance with Section 45 of the PGPA Act, provides independent advice to the Coordinator-General on NEMA's 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/committees-and-councils/audit-and-risk-committee](https://nema.gov.au/about-us/governance-and-reporting/committees-and-councils/audit-and-risk-committee).

Throughout 2022-23, the Committee had four (4) formal meetings. The members, their experience and meeting attendance is outlined in Table 1.



**Table 1: Audit and Risk Committee Membership (2022-23)**

Member's name	Qualifications, knowledge, skills, or experience	Number of meetings attended	Total annual remuneration	Additional Information
<p><b>Mr Lembit Suur</b> (Chair)</p>	<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 resourcing processes, and led the development and implementation of the <i>PGPA Act</i>. He has conducted recent reviews for various Australian governments and the Organisation for Economic Corporation's and Development. He is 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>	4/4	\$16,614.25	
<p><b>Ms Emma Robinson</b></p>	<p>Ms Robinson is a beef producer from North Queensland, bringing extensive industry experience to the Committee. She is the founder of the Beef Collaboration Project, which aims to develop opportunities to create new value and sustainability through farmer collaboration. Ms Robinson was named the Queensland 2016 Rural Industries Research and Development Corporation's Rural Women of the Year (now AgriFutures) and in 2015 undertook a Winston Churchill Trust Fellowship to research farmer cooperatives and beef supply chain innovation in the United Kingdom, United States of America and Canada. She is a current Director of AgriFutures Australia, a member of the AgriFutures Audit Committee, and is a former director of Beef CRC Limited.</p> <p>She also previously worked in the Queensland Department of Agriculture.</p> <p>Ms Robinson has formal qualifications in agricultural science and strategic foresight, and is a graduate of the Australian Institute of Company Directors.</p>	4/4	\$12,043.40	

Member's name	Qualifications, knowledge, skills, or experience	Number of meetings attended	Total annual remuneration	Additional Information
<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>	4/4	\$0	<p>As a member of the Australian Public Service, Ms Montenegro is not eligible to receive sitting fees from NEMA.</p>

**Figure 4: NEMA'S Planning and Performance Reporting Framework**

## Planning and Performance Reporting Framework

Strategic planning drives NEMA's activities and supports it in achieving its purpose. NEMA identifies its organisational priorities and performance measures in its Corporate Plan and Portfolio Budget Statements, and reports on its performance in the Annual Performance Statements within this Annual Report. Key elements of NEMA's planning and performance reporting framework are presented in Figure 4.



**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 (commonly referred to as the 'Corporate Cycle')



NEMA's obligations under the enhanced Commonwealth Performance Framework include:

#### Portfolio Budget Statements

Allocation of resources against government outcomes  
(May each year)



#### Corporate Plan

Primary planning document, setting out NEMA's purpose, operating environment and how performance will be measured over four years  
(August each year)



#### Annual Report and Annual Performance Statements

Reports the financial and non-financial performance of NEMA and progress to achieving its purpose  
(October each year)

**Future focused and planning**

**Reflective reporting**

## Statement of Strategic Intent

The Statement of Strategic Intent can be found on NEMA's website at: [nema.gov.au/sites/default/files/inline-files/NEMA%20Statement%20of%20Strategic%20Intent%202023.pdf](https://nema.gov.au/sites/default/files/inline-files/NEMA%20Statement%20of%20Strategic%20Intent%202023.pdf).

## Corporate Plan

The Corporate Plan details NEMA's planned activities and performance, including the measures the Agency uses to assess its performance. It also provides an outline of our capability and an overview of NEMA's risk oversight and management systems.

The Corporate Plan can be found on NEMA's 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

NEMA will implement its 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.

# Risk Management

As a new Agency, the focus for 2022-23 was to establish policies and procedures to enable effective risk management. NEMA's inaugural Risk Management Framework (the Framework) aligns with the Commonwealth Risk Management Policy and enables NEMA to meet our obligations under the PGPA Act.

The Framework is the set of policies, processes and structures which provides NEMA 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.

NEMA has appointed the Assistant Coordinator-General, Corporate as the Chief Risk Officer, who along with the central risk function supports the Coordinator-General embed a positive risk culture throughout NEMA. 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 NEMA's ability to achieve its purpose. The following strategic risks and opportunities were actively monitored in 2022-23:

## Our Opportunities

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.

Using our national leadership to help improve and strengthen coordination with and between state and territory emergency management agencies.

## Our Key Risks

The impact of disasters on Australian communities is not diminished by NEMA's involvement, due to an inability to provide effective coordination and national leadership in emergency management.

We fail to leverage our resources (intelligence, technical, budgetary, stakeholders, etc.) to empower a community led approach to preparedness, response, recovery, resilience and risk reduction.

We fail to maintain our reputation in the national leadership role to appropriately manage Australia's response, recovery, risk reduction and preparedness for disasters.

## Fraud

NEMA does not tolerate fraudulent or corrupt behaviour and is committed to preventing, detecting and responding to fraud in all aspects of its business in line with its obligations pursuant to Section 10 of the PGPA Rule (the Fraud Rule).

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

With NEMA's establishment, the Fraud and Corruption Control Framework and the Fraud and Corruption Control Plan were developed. NEMA also undertook a fraud risk assessment to identify its key fraud risks. In some circumstances these fraud risks are shared with delivery partners.

NEMA has an established mechanism for reporting fraud on its website including an online reporting form and a dedicated Reporting Fraud email address [reportfraud@nema.gov.au](mailto:reportfraud@nema.gov.au) to provide an avenue of referral to NEMA's Fraud Officer. NEMA maintains a central register for reported fraud incidents and engages specialist fraud investigators when required. NEMA also refers reported incidents to our delivery partners where they are best placed to investigate the matter.

## Freedom of Information

Under Part II of the *Freedom of Information Act 1982* (FOI Act), NEMA is 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](http://nema.gov.au/about-us/governance-and-reporting/information-publication-scheme).

## Management of Human Resources

Our people are critical to delivering our purpose and objectives. NEMA's values and our strong community focus gives our staff a genuine connection with the communities and stakeholders we work with.

### Employment Arrangements

NEMA has made a determination under s24(1) of the *Public Service Act 1999* (PS Act) to establish the terms and conditions of employment for non-SES employees of NEMA in conjunction

with the *Australian Public Service Enterprise Award 2015*. SES officers are employed under the terms of individual determinations made under section 24(1) of the PS Act with NEMA.

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

In addition to salary, NEMA provided 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.

### Work Health and Safety

NEMA has 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. NEMA's 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 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, NEMA has an Early Intervention Program to manage workplace injuries early and in a timely manner.

### Employee Performance Management and Development

NEMA is committed to the development of its staff and the building of a high performance culture. Managers develop performance development plans with their employees to ensure they have the opportunity to develop their skills further and increase job performance. This is underpinned by employees and managers having regular, ongoing and meaningful performance conversations. To support this, NEMA has a Performance Management Framework, which includes resources and practical information to support effective employee performance, as well as providing advice and support for 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 and a range of job-specific training courses.

To increase and sustain NEMA's crisis management capacity and capability, we are investing in building a professional, people focused and scalable training system to drive our program of operational training. Our training packages focus on the Australian Government National Situation Room, the National Coordination Mechanism, Crisis Coordination Teams and fundamental emergency management skills and knowledge. Our work has prioritised maturing existing training as well as developing and accessing new opportunities internally and externally.

### **Ethical Standards**

NEMA is committed to maintaining high standards of integrity, good governance and ethics. All employees are required to uphold the Australian Public Service (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. NEMA had procedures in place for managing suspected breaches of the APS Code of Conduct, as required by s15(3) of the PS Act. NEMA requires all staff to complete an annual conflict of interest declaration and specific declarations when undertaking recruitment or procurement activities.

### **Disability**

NEMA established a Diversity and Inclusion Network (DIN) to underpin NEMA's efforts in driving and promoting an inclusive and diverse workplace where all staff can bring their whole true 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. NEMA's DIN and Committee Terms of Reference were endorsed in May 2023, and Executive Committee members were appointed in July 2023.

NEMA has 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, NEMA became an organisational member of the Australian Network on Disability. NEMA acknowledges that these initiatives are a start and continued effort is required to finalise the Work Plan and activities in future reporting periods. Disability reporting is included in the Australian Public Service Commission's (APSC) State of the Service reports and the APS Statistical Bulletin. These reports are available on the APSC website at: [www.apsc.gov.au](http://www.apsc.gov.au).

Australia's Disability Strategy 2021-2031 (the Strategy) is the overarching framework for inclusive policies, programs and infrastructure that will support people with disability to participate in all areas of Australian life. All levels of government have committed to deliver more comprehensive and visible reporting under the Strategy. A range of reports on the progress of the Strategy's actions and outcome areas will be published and available on the Disability Gateway website at: [www.disabilitygateway.gov.au/ads](http://www.disabilitygateway.gov.au/ads).

The Strategy includes an Emergency Management - Targeted Action Plan (EM-TAP) which identifies priority actions for governments to undertake to improve outcomes for people with disability in disasters. The actions will ensure that people with disability are better represented within disaster management, and that their needs are more thoroughly considered into activities and arrangements. NEMA's work contributing to the EM-TAP includes:

- A Disability Inclusive Disaster Risk Reduction (DIDRR) project commenced in November 2022, which seeks to establish a baseline for disability inclusion among disaster management activities and arrangements, workshop across jurisdictions to highlight good practices and progress developing initiatives, and establish guiding principles and standards for a more disability inclusive disaster management system.
- NEMA has deepened its engagement with the disability advocacy sector, in particular through:
  - the establishment of a DIDRR Expert Advisory Group, comprising of representatives from the emergency management and disability sectors, academia and local government

- including sector representatives in the Charitable, Not-for-profit and Philanthropic Roundtable and Strategic Group, which have met on several occasions throughout the reporting period
- delivering tailored High Risk Weather Season briefings to the sector in November 2022
- a key message from NEMA's consultation for the Second National Action Plan to progress the National Disaster Risk Reduction Framework (refer to Performance Measure 4.1) was the importance of the inclusion of diverse community groups, including people with disability.

## Shared Services Arrangement

The Department of Home Affairs has agreed, through a Memorandum of Understanding (MoU), to provide a suite of corporate services to NEMA. The MoU is supported through a number of service schedules which outline in

more detail the types of services being provided. To support NEMA's various administrative and operational needs, services covered by the schedules include ICT, legal, people, health, property, procurement and financial services. The Department of the Prime Minister and Cabinet (PM&C) continue to support a small NEMA IT presence on their network, which has been formalised through an exchange of letters.

## External Scrutiny

NEMA operations are subject to oversight by a number of external bodies, including Parliamentary committees, the Commonwealth Ombudsman, Australian National Audit Office and the Administrative Appeals Tribunal. NEMA's involvement in Parliamentary Committee Inquiries and reviews between 1 July 2022 and 30 June 2023 can be found below.

Committee	Inquiry
Standing Committee on Regional Development, Infrastructure and Transport	Inquiry into the implications of severe weather events on the national regional, rural, and remote road network.
Standing Committee on Communications and the Arts	Inquiry into co-investment in multi-carrier regional mobile infrastructure.
Select Committee on Australia's Disaster Resilience	Inquiry into Australia's preparedness, response and recovery workforce models, as well as alternative models to disaster recovery.
Senate Standing Committee on Finance and Public Administration	Inquiry into Emergency Response Fund Amendment (Disaster Ready Fund) Bill 2022 [Provisions].

## External Audit

The ANAO tabled Audit Report 23 of 2022-23 Administration of the Disaster Recovery Funding Arrangements (DRFA) on 18 May 2023. The audit examined the effectiveness of NEMA's administration of the DRFA. The Report is available on the ANAO's website: [www.anao.gov.au/work/performance-audit/administration-the-disaster-recovery-funding-arrangements](http://www.anao.gov.au/work/performance-audit/administration-the-disaster-recovery-funding-arrangements).

## 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 2022-23, NEMA reviewed how it contributes to ecologically sustainable development and how it can mitigate our impact on the environment including by:

- co-locating with other agencies, including NEMA's Canberra tenancies and in regional locations where appropriate
- 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, including the purchase of 95% recyclable workstation frames and task chairs made of 30% recycled materials that are 100% recyclable
- prioritising the reuse, repair and repurposing of existing furniture before purchasing new
- updating NEMA's policies where appropriate to ensure compliance with Commonwealth, state and territory environmental legislation, regulations, policies and initiatives
- utilising video conferencing where appropriate to facilitate meetings with colleagues and stakeholders
- reviewing the use of NEMA's fleet of vehicles
- providing recycling facilities in breakout areas

NEMA continues to strive to implement the principles of the EPBC Act in our daily operations to ensure we operate in an environmentally responsible manner.



## APS Net Zero 2030

Australian Public Service (APS) Net Zero 2030 is the Australian 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 this, non-corporate and corporate Commonwealth entities are required to report on their operational greenhouse gas emissions.

The Greenhouse Gas Emissions Inventory presents greenhouse gas emissions over the 2022–23 period. Results are presented on the basis of Carbon Dioxide Equivalent (CO2-e) emissions. Greenhouse gas emissions reporting has been developed with methodology that is 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 adjustments to baseline data may be required in future reports.

**Table 2: Greenhouse Gas Emissions Inventory – Location-Based Method 2022-23**

Emission Source	Scope 1kg CO2-e	Scope 2kg CO2-e	Scope 3kg CO2-e	Total kg CO2-e
<b>Electricity (Location Based Approach)</b>	NA	95,026	9,522	104,547
<b>Natural Gas</b>	-	NA	-	-
<b>Fleet Vehicles</b>	194,107	NA	47,693	241,799
<b>Domestic Flights</b>	NA	NA	98,643	98,643
<b>Other Energy</b>	-	NA	-	-
<b>Total kg CO2-e</b>	194,107	95,026	155,857	444,989

**Note:** the table above presents emissions related to electricity usage using the location-based accounting method. CO2-e = Carbon Dioxide Equivalent.

**Table 3: Greenhouse Gas Emissions Inventory – Market-Based Method 2022-23**

Emission Source	Scope 1kg CO2-e	Scope 2kg CO2-e	Scope 3kg CO2-e	Total kg CO2-e
<b>Electricity (Location Based Approach)</b>	NA	196,649	2,601	22,250
<b>Natural Gas</b>	-	NA	-	-
<b>Fleet Vehicles</b>	194,107	NA	47,693	241,799
<b>Domestic Flights</b>	NA	NA	98,643	98,643
<b>Other Energy</b>	-	NA	-	-
<b>Total kg CO2-e</b>	194,107	196,649	148,936	362,692

Scope 1 are emissions from direct combustion.

Scope 2 are emissions from indirect electricity consumption.

Scope 3 are from indirect emission sources.

## Procurement and Contract Management

In 2022-23, NEMA undertook procurement and purchasing activities in accordance with the principles set out in the Commonwealth Procurement Rules (CPRs). NEMA had a proactive approach to managing its relationships with external stakeholders and continues to work within the CPRs and advice as directed by the Department of Finance and the Department of Home Affairs as NEMA's portfolio Agency.

The CPRs were applied to our procurement activities through the Accountable Authority Instructions (AAIs), supporting operational guidelines and procurement framework. NEMA's procurements were initially supported by the provision of centralised advice on all procurement matters through the shared service arrangement with the Department of the Prime Minister and Cabinet up until 7 December 2022, when NEMA transitioned to the Department of Home Affairs. This ensured NEMA undertook competitive, non-discriminatory procurement processes; used resources efficiently, effectively, economically and ethically; and made decisions in an accountable manner.

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

Information on the value of reportable consultancy and non-consultancy contracts is available on the AusTender website at: [www.tenders.gov.au](http://www.tenders.gov.au).

### Small Business

NEMA 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.

NEMA supported small business participation in the Commonwealth Government procurement market. Small and Medium Enterprise (SME) and small enterprise 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).

NEMA's procurement practices supported SMEs by adopting whole-of-government solutions to simplify interactions with SMEs. This 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; and
- complying with the Government's Supplier Pay on Time or Pay Interest Policy.

NEMA also recognises the importance of stimulating Indigenous entrepreneurship, business and economic development and understands the role it has to play in providing Indigenous Australians with more opportunities to participate in the economy.

### Asset Management

NEMA managed its assets in accordance with the AAIs, relevant accounting standards and Department of Finance requirements.

### Consultants

NEMA engaged consultants when specialist expertise was not held within NEMA or independent research, review or assessment was required. Decisions to engage consultants during 2022-23 were made in accordance with the *PGPA Act* and related regulations, including the CPRs and relevant internal policies.

**Table 4: Indigenous Procuments Current Report Period (2022-23)**

	Number	Expenditure \$ (GST inclusive)
Evolve FM Pty Ltd	1	\$85,984
Evolve FM Pty Ltd	1	\$20,000
<b>Total</b>	2	\$105,984

During 2022-23, 10 new reportable consultancy contracts were entered into with total actual expenditure of \$1.54 million (GST inclusive). In addition, one reportable consultancy contract was ongoing from a previous period with total actual expenditure of \$0.46 million (GST inclusive).

*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.*

**Table 5: Expenditure on Reportable Consultancy Contracts Current Report Period (2022-23)**

	Number	Expenditure \$ (GST inclusive)
New contracts entered into during the reporting period	10	\$1,542,530
Ongoing contracts entered into during a previous reporting period	1	\$458,905
<b>Total</b>	11	\$2,001,435

**Table 6: Organisations Receiving a Share of Reportable Consultancy Contract Expenditure Current Report Period (2022-23)—Top 5**

Name of Organisation	Expenditure \$ (GST inclusive)
Deloitte Touche Tohmatsu (ABN 74 490 121 060)	\$1,413,212
PricewaterhouseCoopers (ABN 20 607 773 295)	\$251,546
Australian Strategic Policy Institute (ABN 77 097 369 045)	\$232,011
Aurecon Australasia Pty Ltd (ABN 54 005 139 873)	\$32,931
Ethical Intelligence Pty Ltd (ABN 20 630 624 556)	\$16,830

## Non-Consultancy Contracts

During 2022-23, 170 new reportable non-consultancy contracts were entered into with total actual expenditure of \$13.6 million (GST inclusive).

Annual reports contain information about actual expenditure on reportable consultancy and non-consultancy contracts. Information on the value of reportable non-consultancy contracts is available on the AusTender website.

## Grants

Information on grants awarded by NEMA during the period 1 July 2022 to 30 June 2023 is published on GrantConnect at:

[www.grants.gov.au](http://www.grants.gov.au).

## Australian National Audit Office Access Clauses

During 2022-23, NEMA did not enter into any contracts with a value greater than \$100,000 that did not contain an Australian National Audit Office access clause.

## Exempt Contracts

No contracts in excess of \$10,000 (inclusive of GST) during 2022-23 were exempted by NEMA from being published on AusTender on the basis that they would disclose exempt matters under the FOI Act.

## Legal Services Expenditure

Table 9 outlines NEMA's legal services expenditure for 2022-23, in compliance with paragraph 11.1(ba) of the Legal Services Directions 2017.

**Table 7: Expenditure on Reportable Non-Consultancy Contracts Current Period (2022-23)**

	Number	Expenditure \$ (GST inclusive)
<b>New contracts entered into during the reporting period</b>	170	\$13,605,220
<b>Ongoing contracts entered into during a previous reporting period</b>	89	\$16,603,886
<b>Total</b>	259	\$30,209,106

**Table 8: Organisations Receiving a Share of Reportable Non-Consultancy Contract Expenditure Current Report Period (2022-23)—TOP 5**

Name of Organisation	Expenditure \$ (GST inclusive)
<b>Hudson Global Resources (Aust) Pty Ltd (ABN 21 002 888 762)</b>	\$7,034,360
<b>Commonwealth Scientific and Industrial Research Organisation (ABN 41 687 119 230)</b>	\$4,711,040
<b>Hays Specialist Recruitment (ABN 47 001 407 281)</b>	\$1,481,625
<b>Synergy Group Australia (ABN 65 119 369 827)</b>	\$743,920
<b>CBR Recruitment Pty Ltd (ABN 49 097 440 572)</b>	\$602,092

**Table 9: Annual Legal Services Expenditure Current Report Period (2022-23)**

Description	2022-23 Cost (excluding GST)
<b>Total external legal services expenditure</b>	\$528,250
<b>Total internal legal services expenditure</b>	\$0

# Advertising and Market Research

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

## Financial Overview

The National Emergency Management Agency (NEMA) was established on 1 September 2022 as an Executive Agency under the *Public Service Act 1999*, bringing together the functions of the National Recovery and Resilience Agency (NRRRA) and the Emergency Management Australia (EMA) Group from the Department of Home Affairs (Home Affairs).

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.

For the 2022-23 financial year, the comparative balances reported in the financial statements relate to the now abolished NRRRA. The budget used is the 2022-23 October Portfolio Budget Statements and is the first budget prepared for the new agency.

### Departmental

For the 2022-23 financial year, NEMA recorded an operating surplus after finance costs and depreciation and amortisation of \$0.6 million. The increase in costs for 2022-23 and revenue from Government reflects the continued establishment and increase in size of NEMA.

NEMA is in a sound financial position as at 30 June 2023, with financial assets of \$61.5 million in excess of total liabilities of \$46.0 million. NEMA's equity position is \$39.4 million. In comparing the financial position to the 2022-23 October budget, a number of variances are due to assets and liabilities transferred as part of Machinery of Government changes resulting from the establishment of NEMA. This transfer was agreed after the original budget and was therefore not included in the estimates.

### Administered

NEMA conducts a number of administered activities on behalf of the Government such as disaster and emergency financial support, resilience, preparedness and disaster risk reduction support, rural financial counselling, COVID-19 support and emergency management.

For the 2022-23 financial year, the operating loss was significantly lower compared to recent years. This is driven by lower personal benefits expenses compared to 2021-22 which included a high volume of payments made relating to the COVID-19 pandemic. Consistent with Australia's return to non-pandemic arrangements and the Government's policy decisions, including the terminating nature of this legislation, the demand for these payments has significantly reduced.

### COVID-19 Pandemic

NEMA had policy responsibility for Australian Government payments including the COVID-19 Disaster Payment, the Pandemic Leave Disaster Payment (PLDP) and the High-Risk Settings Pandemic Payment (HRSP), which were delivered by Services Australia on NEMA's behalf. Legislative authority to make COVID-19 payments is provided through the Financial Framework (Supplementary Powers) Regulations 1997. All pandemic payment arrangements ceased in 2023, with the majority of payments made. Some lagging payments will occur in 2024 once all claim disputes, additional documentation requests and other delays are addressed.

#### COVID-19 Disaster Payment

The COVID-19 Disaster Payment was announced on 3 June 2021 and was a lump sum payment to help workers unable to earn income due to a health order restricting the movement of people in a Commonwealth hot spot. The payment ceased in December 2021. In 2022-23 residual payments of \$0.199 million were made compared to \$12.85 billion in 2021-22.

#### Pandemic Leave Disaster Payment (PLDP)

The PLDP was a lump sum payment to provide support for people who could not work or earn an income because they had to self-isolate or quarantine due to COVID-19, or care for someone who had to self-isolate or quarantine due to COVID-19. The PLDP was structured as a grant program with eligibility criteria and the claims processes set out in grant guidelines on

the Services Australia website. The PLDP ceased on 14 October 2022 with payments of \$420.444 million made in the 2022-23 financial year (2021-22 \$1.89 billion).

#### **High-Risk Settings Pandemic Payment (HRSP)**

HRSP commenced on 15 October 2022, replacing PLDP, to provide financial support for workers in high-risk settings including aged care, disability care, Aboriginal healthcare, hospital care and custodial settings. In 2022-23 payments of \$32.558 million were made. The claims period for HRSP ended on 31 March 2023.

#### **Significant non-compliance with Finance Law**

During 2022-23, there were no reported significant instances of non-compliance with finance law.

## Entity resource statement 2022-23

	Actual available appropriation for 2022-23 \$'000	Payments made 2022-23 \$'000	Balance remaining 2022-23 \$'000
	(a)	(b)	(a)-(b)
<b>Departmental</b>			
Annual appropriations - ordinary annual services <sup>1, 3</sup>	134,148	78,848	55,300
Annual appropriations - other services - non-operating <sup>2</sup>	4,684	-	4,684
<b>Total departmental annual appropriations</b>	<b>138,832</b>	<b>78,848</b>	<b>59,984</b>
<b>Total departmental resourcing</b>	<b>138,832</b>	<b>78,848</b>	<b>59,984</b>
<b>Administered</b>			
Annual appropriations - ordinary annual services <sup>1</sup>	1,777,876	863,169	
Annual appropriations - other services - non-operating <sup>2</sup>	4,429	4,429	
Annual appropriations - other services - new administered expenses <sup>2</sup>	4,550	-	
<b>Total administered annual appropriations</b>	<b>1,786,855</b>	<b>867,598</b>	
Administered special appropriations		1,423,282	
<b>Total administered special appropriations</b>		<b>1,423,282</b>	
<b>Total administered resourcing</b>	<b>1,786,855</b>	<b>2,290,880</b>	
<b>Total resourcing and payments for entity NEMA</b>	<b>1,925,687</b>	<b>2,369,728</b>	

<sup>1</sup> *Appropriation Act (No. 1) 2022-23* and *Appropriation Act (No. 3) 2022-23*. This also includes prior-year departmental appropriation and section 74 external revenue.

<sup>2</sup> *Appropriation Act (No. 2) 2021-22* and *Appropriation Act (No. 4) 2020-21*.

<sup>3</sup> Departmental capital budgets are not separately identified in *Appropriation Bill (No.1, 3, 5)* and form part of ordinary annual services items. For accounting purposes, this amount has been designated as a 'contribution by owner'.

<b>Expenses for Outcome 1</b>			
<b>Outcome 1:</b> 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
	2022-23	2022-23	2022-23
	\$'000	\$'000	\$'000
	(a)	(b)	(a) - (b)
<b>Program 1.1: NEMA - Departmental - Outcome<sup>1</sup></b>			
Departmental expenses			
Departmental appropriation	92,000	86,130	5,739
<b>s74 External Revenue<sup>1</sup></b>	-	<b>2,742</b>	<b>(2,742)</b>
Expenses not requiring appropriation in the Budget year <sup>2</sup>	1,407	3,993	(2,455)
<b>Departmental total</b>	<b>93,407</b>	<b>92,865</b>	<b>542</b>
<b>Total expenses for Program 1.1</b>	93,407	92,865	542
<b>Program 1.2: Australian Government Disaster &amp; Emergency Financial Support</b>			
Administered expenses			
Ordinary annual services (Appropriation Act Nos. 1, 3 and 5)	200,317	186,367	7,350
Other services (Appropriation Act Nos. 2, 4 and 6)	-	4,429	(4,429)
<b>Special appropriations</b>	<b>1,511,749</b>	<b>1,423,282</b>	88,467
Expenses not requiring appropriation in the Budget year <sup>2</sup>	-	1,779	(1,779)
<b>Administered total</b>	1,712,066	1,575,755	136,311
<b>Total expenses for Program 1.2</b>	1,712,066	1,575,755	136,311
<b>Program 1.3: Australian Government Resilience, Preparedness and Disaster Risk Reduction Support</b>			
Administered expenses			
Ordinary annual services (Appropriation Act Nos. 1, 3 and 5)	38,787	36,511	2,276
<b>Administered total</b>	38,787	36,511	2,276
<b>Total expenses for Program 1.3</b>	38,787	36,511	2,276
<b>Program 1.4: Rural Financial Counselling</b>			
Administered expenses			
Ordinary annual services (Appropriation Act Nos. 1, 3 and 5)	22,835	22,924	(89)
<b>Administered total</b>	22,835	22,924	(89)
<b>Total expenses for Program 1.4</b>	22,835	22,924	(89)



<b>Expenses for Outcome 1</b>			
<b>Program 1.5: COVID-19 Support</b>			
Administered expenses			
Ordinary annual services (Appropriation Act Nos. 1, 3 and 5)	858,524	468,199	390,325
Expenses not requiring appropriation in the Budget year <sup>2</sup>	-	25	(25)
<b>Administered total</b>	858,524	468,224	390,300
<b>Total expenses for Program 1.5</b>	858,524	468,224	390,300
<b>Program 1.6: Emergency Management</b>			
Administered expenses			
Ordinary annual services (Appropriation Act Nos. 1, 3 and 5)	48,766	45,480	3,286
<b>Administered total</b>	48,766	45,480	3,286
<b>Total expenses for Program 1.6</b>	48,766	45,480	3,286
<b>Outcome 1 totals by appropriation type</b>			
Administered expenses			
Ordinary annual services (Appropriation Act Nos. 1, 3 and 5)	1,162,229	719,379	449,850
Other services (Appropriation Bill Nos. 2, 4 and 6)	-	4,429	(4,429)
Special appropriations	1,511,749	1,423,282	88,467
Expenses not requiring appropriation in the Budget year <sup>2</sup>	-	1,804	(1,804)
<b>Administered total</b>	2,680,978	2,148,894	532,084
Departmental expenses			
Departmental appropriation	92,000	86,130	5,739
s74 External Revenue <sup>1</sup>	-	2,742	(2,742)
Expenses not requiring appropriation in the budget year <sup>2</sup>	1,407	3,993	(2,455)
<b>Departmental total</b>	93,407	92,865	542
<b>Total expenses for Outcome<sup>1</sup></b>	2,774,385	2,241,759	532,626
	2022-23	2022-23	
<b>Average staffing level (number)</b>	334	342	

<sup>1</sup>Full-year budget, including any subsequent adjustment made to the 2022-23 budget at Additional Estimates.

<sup>1</sup>Estimated expenses incurred in relation to receipts retained under section 74 of the *PGPA Act 2013*.

<sup>2</sup>Expenses not requiring appropriation in the Budget year are made up of depreciation and amortisation expenses (non-lease related), and write down and impairment expenses.

# Part 5: Financial Statements



## 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 2023:

- (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 2023 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 2023 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 a summary of significant accounting policies 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

25 September 2023

## Statement by the Coordinator-General and Chief Finance Officer

In our opinion, the attached financial statements for the year ended 30 June 2023 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 Agency will be able to pay its debts as and when they fall due.

Signed



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Brendan Moon  
Coordinator-General  
22 September 2023

Signed



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Cindy McGhie  
Chief Finance Officer  
22 September 2023

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# Statement of Comprehensive Income

for the period ended 30 June 2023

	Notes	2023 \$'000	2022 <sup>1</sup> \$'000	Original Budget <sup>2</sup> 2023 \$'000
<b>NET COST OF SERVICES</b>				
<b>Expenses</b>				
Employee benefits	1.1A	38,578	25,242	33,643
Suppliers	1.1B	47,357	31,436	60,659
Depreciation and amortisation	3.2A	4,652	2,684	2,455
Write-down and impairment of other assets	3.2A	2,140	-	-
Finance costs		117	15	44
Other		21	-	131
<b>Total expenses</b>		<b>92,865</b>	59,377	96,932
<b>Own-source income</b>				
<b>Own-source revenue</b>				
Services received free of charge	1.2A	131	233	54
Other revenue	1.2B	927	7	-
<b>Total own-source revenue</b>		<b>1,058</b>	240	54
<b>Gains</b>				
Gain on sale of assets		80	-	-
Other gains	1.2C	5	88	-
<b>Total gains</b>		<b>85</b>	88	-
<b>Total own-source income</b>		<b>1,143</b>	328	54
<b>Net (cost of) services</b>		<b>(91,722)</b>	(59,049)	(96,878)
<b>APPROPRIATION FUNDING</b>				
Revenue from Government	5.1A	92,353	57,211	95,878
<b>Total appropriation funding</b>		<b>92,353</b>	57,211	95,878
<b>Surplus/(Deficit)</b>		<b>631</b>	(1,838)	(1,000)
<b>OTHER COMPREHENSIVE INCOME</b>				
Changes in asset revaluation reserve		-	462	-
<b>Total comprehensive income/(loss)</b>		<b>631</b>	(1,376)	(1,000)

<sup>1</sup>The 2022 comparatives in the National Emergency Management Agency's (NEMA) financial statements report the financial information published in the annual report of the former National Recovery and Resilience Agency (NRRRA).

<sup>2</sup>NEMA original budgeted financial statements that were first presented to Parliament in respect of the reporting period were the Portfolio Budget Statements October 2022-23. 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 2023

		2023	2022	Original Budget 2023
<b>ASSETS</b>		<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Financial assets</b>	Notes			
Cash and cash equivalents		1,871	1,496	1,496
Trade and other receivables	3.1A	59,587	33,726	33,726
<b>Total financial assets</b>		<b>61,458</b>	<b>35,222</b>	<b>35,222</b>
<b>Non-financial assets</b>				
Buildings <sup>1</sup>	3.2A	14,150	1,571	290
Leasehold improvements	3.2A	7,951	642	-
Plant and equipment <sup>1</sup>	3.2A	397	747	6,930
Computer software	3.2A	612	865	592
Inventories	3.2B	162	-	-
Supplier prepayments				
<b>Total non-financial assets</b>		<b>664</b>	<b>63</b>	<b>63</b>
<b>Total assets</b>		<b>23,936</b>	<b>3,888</b>	<b>7,875</b>
		<b>85,394</b>	<b>39,110</b>	<b>43,097</b>
<b>LIABILITIES</b>				
<b>Payables</b>				
Supplier payables	3.3A	16,390	7,677	7,735
Other payables	3.3B	3,131	660	660
<b>Total payables</b>		<b>19,521</b>	<b>8,337</b>	<b>8,395</b>
<b>Interest bearing liabilities</b>				
Leases	3.4A	14,259	1,793	838
<b>Total interest bearing liabilities</b>		<b>14,259</b>	<b>1,793</b>	<b>838</b>
<b>Provisions</b>				
Employee provisions	6.1A	12,185	5,798	5,740
<b>Total provisions</b>		<b>12,185</b>	<b>5,798</b>	<b>5,740</b>
<b>Total liabilities</b>		<b>45,965</b>	<b>15,928</b>	<b>14,973</b>
<b>Net assets</b>		<b>39,429</b>	<b>23,182</b>	<b>28,124</b>
<b>EQUITY</b>				
Retained surplus		16,107	15,476	14,476
Contributed equity		22,860	7,244	13,186
Asset revaluation reserve		462	462	462
<b>Total equity</b>		<b>39,429</b>	<b>23,182</b>	<b>28,124</b>

<sup>1</sup>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 2023

	2023 \$'000	2022 \$'000	Original Budget 2023 \$'000
<b>RETAINED SURPLUS</b>			
Opening balance	15,476	17,314	15,476
Surplus/(Deficit) for the period	631	(1,838)	(1,000)
<b>Closing balance</b>	<b>16,107</b>	15,476	14,476
<b>CONTRIBUTED EQUITY</b>			
Opening balance	7,244	3,380	7,244
Departmental capital budget	1,258	3,416	1,258
Equity injection	4,684	-	4,684
Return of equity	(1,055)	-	-
Restructuring <sup>1</sup>	10,729	448	-
<b>Closing balance</b>	<b>22,860</b>	7,244	13,186
<b>ASSET REVALUATION RESERVE</b>			
Opening balance	462	-	462
Other comprehensive income	-	462	-
<b>Closing balance</b>	<b>462</b>	462	462
<b>Total equity</b>	<b>39,429</b>	23,182	28,124

<sup>1</sup>Restructuring in 2023 of \$10.729 million (2022: \$0.448 million) relates to net assets transferred from the Department of Home Affairs (Home Affairs). Further information on restructuring is included in Note 8.2A.

## Accounting Policy

### Equity injections

Amounts appropriated which are designated as equity injections for a year (less any formal reductions) and departmental capital budgets are recognised directly in contributed equity in that year.

### Restructuring of administered 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.

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

# Cash Flow Statement

for the period ended 30 June 2023

	2023 \$'000	2022 \$'000	Original Budget 2023 \$'000
<b>OPERATING ACTIVITIES</b>			
<b>Cash received/(used)</b>			
Appropriations	82,247	56,267	95,878
Net GST received	3,224	508	-
Other cash received	2,779	1,189	-
<b>Total cash received</b>	<b>88,250</b>	57,964	95,878
<b>Cash used</b>			
Employees	38,273	23,392	33,701
Suppliers	40,740	30,207	60,547
Finance costs	117	15	44
Section 74 receipts transferred to the OPA	5,966	1,164	131
Other cash used	21	-	-
<b>Total cash used</b>	<b>85,117</b>	54,778	94,423
<b>Net cash from operating activities</b>	<b>3,133</b>	3,186	1,455
<b>INVESTING ACTIVITIES</b>			
<b>Cash received</b>			
Sale of assets	147	-	-
<b>Total cash received</b>	<b>147</b>	-	-
<b>Cash used</b>			
Purchase of assets	13	357	5,942
Purchase of inventory	162	-	-
<b>Total cash used</b>	<b>175</b>	357	5,942
<b>Net cash used by investing activities</b>	<b>(28)</b>	(357)	(5,942)
<b>FINANCING ACTIVITIES</b>			
<b>Cash received/(used)</b>			
Contributed equity	200	428	5,942
<b>Total cash received</b>	<b>200</b>	428	5,942
<b>Cash used</b>			
Principal payments of lease liabilities	2,930	1,915	1,455
<b>Total cash used</b>	<b>2,930</b>	1,915	1,455
<b>Net cash from/(used by) financing activities</b>	<b>(2,730)</b>	(1,487)	4,487
<b>Net increase in cash held</b>	<b>375</b>	1,342	-
Cash and cash equivalents at the beginning of the reporting period	1,496	154	1,496
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>1,871</b>	1,496	1,496

*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 Portfolio Budget Statements October 2022-23 and actual expenditure, net asset position and cash flows for 2022-23.

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>Restructuring</b> - In 2023 the Emergency Management Australia function was transferred to NEMA from the Department of Home Affairs. At the time of setting the October budget the transfer of net assets had not been agreed between the agencies which has resulted in differences to budget in a number of balances as follows:</p> <p>Lease arrangements relating to office space in Barton and Symonston that were transferred. This also included the completion of the refurbishment of the National Situation Room and the partial impairment of the original fit-out.</p> <p>Other revenue and other payables includes unearned revenue transferred relating to the Public Safety Mobile Broadband (PSMB) project where a contribution to the project has been made by the NSW Government.</p> <p>Employee provisions were not estimated as part of the transfer.</p>	<p><u>Statement of Comprehensive Income</u></p> <p>Depreciation and amortisation</p> <p>Write-down and impairment of other assets</p> <p>Other revenue</p> <p><u>Statement of Financial Position</u></p> <p>Buildings</p> <p>Leasehold improvements</p> <p>Other payables</p> <p>Leases</p> <p>Employee provisions</p> <p><u>Statement of Changes in Equity</u></p> <p>Contributed equity</p> <p>(see also Note 8.2)</p>
<p><b>Employees and suppliers</b> - Higher employee expenses compared to budget were incurred due to continued effort to recruit APS staff reducing reliance on suppliers resulting in lower supplier expenses. Overall the net expenditure on employees and suppliers is below budget due to the reduction in available appropriation (see appropriations) and delayed contractual commitments.</p>	<p><u>Statement of Comprehensive Income</u></p> <p>Employee benefits</p> <p>Suppliers</p> <p><u>Cash Flow Statement - Operating cash used</u></p> <p>Employees</p> <p>Suppliers</p>
<p><b>Appropriations</b> - In the 2023 Portfolio Additional Estimates Statement NEMA's disaster support appropriations were reduced by \$3.525 million. This contributed to the underspend in employee and supplier expenditure. Appropriation receivable is higher than anticipated due to the timing differences associated with the payment of suppliers and delays in PSMB capital spend and other capital purchases.</p>	<p><u>Statement of Comprehensive Income</u></p> <p>Employee benefits / Suppliers</p> <p>Revenue from Government</p> <p><u>Statement of Financial Position</u></p> <p>Trade and other receivables</p> <p>Plant and equipment</p> <p>Supplier payables</p> <p><u>Cash Flow Statement</u></p> <p>Appropriation receipts</p> <p>Employees</p> <p>Suppliers</p> <p>Purchase of assets</p>

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

# Administered Schedule of Comprehensive Income

for the period ended 30 June 2023

	Notes	2023 \$'000	2022 <sup>1</sup> \$'000	Original Budget <sup>3</sup> 2023 \$'000
<b>NET COST OF SERVICES</b>				
<b>Expenses</b>				
Suppliers	2.1A	1,080	3,944	26,171
Grants	2.1B	227,521	210,762	298,234
Personal benefits <sup>2</sup>	2.1C	1,918,489	16,830,581	2,224,408
Interest		503	219	-
Write-down and impairment of other assets		1,301	878	-
<b>Total expenses</b>		<b>2,148,894</b>	17,046,384	2,548,813
<b>Income</b>				
<b>Non-taxation revenue</b>				
Interest	2.2A	948	1,416	1,207
Other revenue	2.2B	319,749	553,119	429,262
<b>Total own-source revenue</b>		<b>320,697</b>	554,535	430,469
<b>Gains</b>				
Other gains		718	413	-
<b>Total gains</b>		<b>718</b>	413	-
<b>Total own-source income</b>		<b>321,415</b>	554,948	430,469
<b>Net cost of services</b>		<b>(1,827,479)</b>	(16,491,436)	(2,118,344)
<b>Deficit</b>		<b>(1,827,479)</b>	(16,491,436)	(2,118,344)
<b>Total comprehensive loss</b>		<b>(1,827,479)</b>	(16,491,436)	(2,118,344)

<sup>1</sup>The 2022 comparatives in NEMA financial statements report the financial information published in the annual report of the former NEMA.

<sup>2</sup>Personal benefits expenses in 2021-22 included payments relating to the COVID-19 pandemic. Consistent with Australia's return to non-pandemic arrangements and the Government's policy decisions, including the terminating nature of this legislation, the demand for these payments has significantly reduced.

<sup>3</sup>NEMA's original budgeted financial statements that were first presented to Parliament in respect of the reporting period were the Portfolio Budget Statements October 2022-23. The budgeted financial statements have not been audited.

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

# Administered Schedule of Assets and Liabilities

as at 30 June 2023

	Notes	2023 \$'000	2022 \$'000	Original Budget 2023 \$'000
<b>ASSETS</b>				
<b>Financial assets</b>				
Cash and cash equivalents		<b>32,945</b>	187,695	187,695
Trade and other receivables	4.1A	<b>30,179</b>	368,076	350,608
<b>Total financial assets</b>		<b>63,124</b>	555,771	538,303
<b>Total assets</b>		<b>63,124</b>	555,771	538,303
<b>LIABILITIES</b>				
<b>Payables</b>				
Supplier payables		<b>163</b>	1,945	1,945
Grant payables		<b>2,339</b>	-	-
<b>Total payables</b>		<b>2,502</b>	1,945	1,945
<b>Total liabilities</b>		<b>2,502</b>	1,945	1,945
<b>Net assets</b>		<b>60,622</b>	553,826	536,358

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

# Administered Reconciliation Schedule

for the period ended 30 June 2023

	2023 \$'000	2022 \$'000
<b>Opening assets less liabilities as at 1 July</b>	<b>553,826</b>	-
<b>Net cost of services</b>		
Income	<b>321,415</b>	554,948
Expenses	<b>(2,148,894)</b>	(17,046,384)
<b>Transfers (to)/from the Australian Government</b>		
Appropriation transfers from the Official Public Account (OPA)		
Administered assets and liabilities appropriations	-	1,434
Annual appropriations		
Payments to entities other than corporate Commonwealth entities	<b>873,005</b>	2,421,816
Special appropriations (unlimited)		
Payments to entities other than corporate Commonwealth entities	<b>1,385,750</b>	14,749,437
Appropriation transfers to the OPA	<b>(924,480)</b>	(184,560)
Restructuring	-	57,135
<b>Closing assets less liabilities as at 30 June</b>	<b>60,622</b>	553,826

## 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.

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

# Administered Cash Flow Statement

for the period ended 30 June 2023

	2023	2022
	\$'000	\$'000
<b>OPERATING ACTIVITIES</b>		
<b>Cash received</b>		
GST received	15,884	10,342
Interest	589	390
Other operating cash received	641,721	228,810
<b>Total cash received</b>	<b>658,194</b>	239,542
<b>Cash used</b>		
Suppliers	2,862	2,816
Grants	240,371	222,769
Personal benefits	1,917,208	16,830,057
<b>Total cash used</b>	<b>2,160,441</b>	17,055,642
<b>Net cash from operating activities</b>	<b>(1,502,247)</b>	(16,816,100)
<b>INVESTING ACTIVITIES</b>		
<b>Cash received</b>		
Repayments of advances and loans	17,672	17,059
<b>Total cash received</b>	<b>17,672</b>	17,059
<b>Cash used</b>		
Advances and loans made	4,450	1,391
<b>Total cash used</b>	<b>4,450</b>	1,391
<b>Net cash used by investing activities</b>	<b>13,222</b>	15,668
<b>CASH FROM THE OPA</b>		
Appropriations	2,258,755	17,015,962
<b>Total cash from the OPA</b>	<b>2,258,755</b>	17,015,962
<b>CASH TO THE OPA</b>		
Appropriations	924,480	27,835
<b>Total cash to the OPA</b>	<b>924,480</b>	27,835
<b>Net increase in cash held</b>	<b>(154,750)</b>	187,695
Cash and cash equivalents at the beginning of the reporting period	187,695	-
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>32,945</b>	187,695

*This 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 Portfolio Budget Statements October 2022-23 and actual expenditure, net asset position and cash flows for 2022-23. A variance is considered major on the same basis as departmental.

Major variances and explanations	Affected line items
<p><b>High Risk Settings Pandemic Payment (HRSP) -</b> Lower demand in COVID-19 support payments has resulted in an underspend compared to budget. This has also resulted in lower revenue from State contributions and lower trade receivables as the majority of debts have been paid. To support these payments, Services Australia managed a float of funds relating to these payment arrangements which has been reduced due to decreased demand.</p>	<p><u>Administered Schedule of Comprehensive Income</u>            Personal benefits            Other revenue  <u>Administered Schedule of Assets and Liabilities</u>            Cash and cash equivalents            Trade and other receivables</p>
<p><b>Grants -</b> Payments are lower than expected relating to the Black Summer Bushfire Recovery Program and Disaster Relief Election Commitments which will be delivered after 30 June 2023.</p>	<p><u>Administered Schedule of Comprehensive Income</u>            Grants</p>
<p><b>Australian Government Disaster Recovery Payments and Disaster Recovery Allowance -</b> To support payment of disaster payments on a demand driven basis, Services Australia maintained a float throughout the year, this float has significantly reduced due to decreased demand for payments.</p>	<p><u>Administered Schedule of Assets and Liabilities</u>            Cash and cash equivalents</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 and 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 Program;
- Rural financial counselling – this service is an initiative administered by NEMA that provides free and independent financial counselling to eligible farmers, fishers, foresters and small related enterprises who are experiencing, or are at risk of, financial hardship (function transferred to the Department of Agriculture, Fisheries and Forestry from 1 July 2023);
- COVID-19 support – in conjunction with its delivery partner Services Australia, NEMA administers the High Risk Settings Pandemic Payment, COVID-19 Disaster Payment and Pandemic Leave Disaster Payment; and
- Emergency management – NEMA contributes to building a safe and secure Australia by coordinating the national response to disasters.

## Basis of Preparation

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

- Division 4 of Part 2-3, *Public Governance, Performance and Accountability Rule 2014* (PGPA Rule);
- the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015* (FRR); and
- 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 and going concern 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 Australian Accounting Standards

All new, revised or amended standards and interpretations that were issued prior to the sign-off date are applicable to the current reporting period and did not have a material effect on NEMA's financial statements. This includes two amending standards (AASB 2021-2 and AASB 2021-6) that were adopted earlier than the application date as stated in the standard.

These amending standards have been adopted for the 2022-23 reporting period in accordance with the FRR. Details of any changes in accounting policies and adjustments are disclosed in the relevant notes to the financial statements.

Standard/Interpretation	Nature of change in accounting policy, transitional provisions, and adjustment to financial statements
<i>AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies and Definition of Accounting Estimates (AASB 2021-2)</i>	AASB 2021-2 amends AASB 7, AASB 101, AASB 108, AASB 134 and AASB Practice Statement 2. The amending standard requires the disclosure of material, rather than significant, accounting policies, and clarifies what is considered a change in accounting policy compared to a change in accounting estimate.
<i>AASB 2021-6 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards (AASB 2021-6)</i>	AASB 2021-6 amends the Tier 2 reporting requirements set out in AASB 1049, AASB 1054 and AASB 1060 to reflect the changes made by AASB 2021-2.

## 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 Australian Accounting Standards.

## Restructuring

### Departmental and Administered

On 23 June 2022 an Administrative Arrangements Order (AAO) was made, transferring NRRRA from the Portfolio of the Prime Minister and Cabinet to the Home Affairs Portfolio with an effective date of 1 July 2022.

Further to the AAO change, on 1 July 2022 the Minister for Emergency Management announced that a recommendation would be presented to the Governor-General to create a new agency, bringing together the functions of NRRRA and Emergency Management Australia (EMA) Group from Home Affairs. NEMA was established on 1 September 2022 as an Executive Agency under the *Public Service Act 1999*. On 2 September 2022 NRRRA ceased to exist.

NEMA has assumed reporting responsibility for reporting Departmental and Administered current financial year amounts up to 1 September 2022 and the comparative financial year results for the former NRRRA in accordance with PGPA Rule section 17J(5).

Net assets transferred and current year expenses and income incurred by NRRRA is reported in Note 8. Restructuring along with EMA functions transferred from Home Affairs.

### Events After the Reporting Date

There are no known events occurring after the reporting period that could impact on NEMA's 2022-23 financial statements.

# 1. Departmental Financial Performance

This section analyses the financial performance of NEMA for the year ending 30 June 2023.

## 1.1. Expenses

### 1.1A: Employee benefits

	<b>2023</b>	2022
	<b>\$'000</b>	\$'000
Wages and salaries	<b>28,450</b>	19,034
Superannuation		
Defined contribution plans	<b>3,595</b>	2,229
Defined benefit plans	<b>1,241</b>	988
Leave entitlements	<b>3,829</b>	2,442
Other employee expenses <sup>1</sup>	<b>1,463</b>	549
<b>Total</b>	<b>38,578</b>	25,242

<sup>1</sup>Other employee expenses relates to remote locality assistance allowance and other allowances.

### Accounting Policy

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

## 1.1B: Suppliers

### Goods and services supplied or rendered

Contractors and consultants <sup>1</sup>	23,662	12,364
Government shared services <sup>2</sup>	8,679	9,822
Information technology and communications	4,859	672
Secondees <sup>3</sup>	4,368	1,963
Property, equipment and office costs	2,193	713
Travel and staff related costs	1,817	3,441
Audit services	630	369
Sponsorship, research and advertising	565	1,216
Other	13	94
<b>Total goods and services supplied or rendered</b>	<b>46,786</b>	<b>30,654</b>
Goods supplied	444	634
Services rendered	46,342	30,020
<b>Total goods and services supplied or rendered</b>	<b>46,786</b>	<b>30,654</b>
<b>Other suppliers</b>		
Short-term leases	210	599
Workers compensation premium	361	183
<b>Total other suppliers</b>	<b>571</b>	<b>782</b>
<b>Total suppliers</b>	<b>47,357</b>	<b>31,436</b>

<sup>1</sup>Contractors and consultants have increased in 2023 to support the establishment of NEMA and increased responsibilities assumed as part of the restructure. NEMA continues to recruit in a tight labour market.

<sup>2</sup>Government shared services includes corporate services provided by the Department of Home Affairs, the Department of the Prime Minister and Cabinet (PMC) and grant hub services provided by Department of Industry, Science, Energy and Resources.

<sup>3</sup>Secondees have increased as Emergency Management Australia staff were initially seconded from 1 September 2022 and transferred under section 72 of the *Public Service Act 1999* on 8 December 2022.

NEMA has short-term lease commitments of \$0.030 million as at 30 June 2023 (2022: \$0.130 million). The above lease disclosures should be read in conjunction with 3.2A Property, Plant and Equipment and Intangibles and 3.3A 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 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

### 1.2A: Services received free of charge

	<b>2023</b>	2022
	<b>\$'000</b>	\$'000
Secondments	-	102
Remuneration of auditors	<b>131</b>	131
<b>Total</b>	<b>131</b>	233

### 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	<b>625</b>	-
Recovery of costs	<b>302</b>	7
<b>Total</b>	<b>927</b>	7

### 1.2C: Other gains

Gain on derecognition of leases	-	5
Assets received free of charge	-	77
Other gains	<b>5</b>	6
<b>Total</b>	<b>5</b>	88

### 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

<b>2.1A: Suppliers</b>	<b>2023</b>	2022
	<b>\$'000</b>	\$'000
<b>Services supplied or rendered</b>		
Information technology and communications	<b>1,080</b>	-
Program submissions and design	-	1,944
Training courses	-	2,000
<b>Total services supplied or rendered</b>	<b>1,080</b>	3,944

<b>2.1B: Grants</b>		
<b>Private sector</b>		
Grants to non-profit institutions	<b>227,521</b>	210,762
<b>Total</b>	<b>227,521</b>	210,762

#### 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, then this is considered a commitment.

<b>2.1C: Personal benefits</b>		
Personal Benefits - Direct <sup>1</sup>	<b>1,918,489</b>	16,830,581
<b>Total</b>	<b>1,918,489</b>	16,830,581

<sup>1</sup>Personal benefits relate to Australian Government Disaster Recovery Payment (AGDRP), Disaster Recovery Allowance (DRA), New Zealand ex gratia disaster payments, AGDRP supplementation, Pandemic Leave Disaster Payments (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.

## 2.2. Administered - Income

<b>2.2A: Interest</b>	<b>2023</b>	2022
	<b>\$'000</b>	\$'000
Interest from states and territories debt	<b>589</b>	390
Unwinding of concessional loan discount	<b>359</b>	1,026
<b>Total</b>	<b>948</b>	1,416

<b>2.2B: Other revenue</b>		
State contributions <sup>1</sup>	<b>315,637</b>	550,708
Other revenue	<b>4,112</b>	2,411
<b>Total</b>	<b>319,749</b>	553,119

<sup>1</sup>State contributions relate to pandemic payments such as the PLDP and HRSPF arrangements.

### 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

#### 3.1A: Trade and other receivables

	<b>2023</b>	2022
	<b>\$'000</b>	\$'000
Appropriations receivable	<b>58,113</b>	31,658
Trade receivables	<b>1,009</b>	1,825
GST	<b>464</b>	243
Other	<b>1</b>	-
<b>Total</b>	<b>59,587</b>	33,726

Credit terms for trade receivables were within 30 days (2021-22: 30 days).

NEMA has not recognised an impairment provision in 2022 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, are not provided at below-market interest rates, and 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 is 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 3 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 Property, Plant and Equipment and Intangibles

	Buildings \$'000	Leasehold Improvements \$'000	Plant and Equipment \$'000	Computer Software \$'000	Total \$'000
<b>As at 1 July 2022</b>					
Gross book value	3,215	646	1,448	1,212	6,521
Accumulated depreciation, amortisation and impairment	(1,644)	(4)	(701)	(347)	(2,696)
<b>Total as at 1 July 2022</b>	<b>1,571</b>	<b>642</b>	<b>747</b>	<b>865</b>	<b>3,825</b>
Additions					
Purchase or internally developed	-	-	13	-	13
Right-of-use assets	5,228	-	69	-	5,297
Restructuring	-	11,080	149	-	11,229
Restructuring - right-of-use assets	9,618	-	-	-	9,618
Depreciation and amortisation	-	(1,633)	(326)	(251)	(2,210)
Depreciation on right-of-use assets	(2,267)	-	(175)	-	(2,442)
Disposals	-	(2,138)	(80)	(2)	(2,220)
<b>Total as at 30 June 2023</b>	<b>14,150</b>	<b>7,951</b>	<b>397</b>	<b>612</b>	<b>23,110</b>
<b>Total as at 30 June 2023 represented by:</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 30 June 2023</b>	<b>14,150</b>	<b>7,951</b>	<b>397</b>	<b>612</b>	<b>23,110</b>
<b>Carrying amount of right-of-use assets</b>	<b>14,150</b>	<b>-</b>	<b>73</b>	<b>-</b>	<b>14,223</b>

NEMA has no significant contractual commitments for the acquisition of leasehold improvements, plant and equipment, and intangible assets at 30 June 2023 (30 June 2022: nil).

## Accounting policy

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 \$10,000 which are expensed in the year of acquisition (other than where they form part of a group of similar items and the group is significant in total).

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.

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 where 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 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 as at 30 June 2022 by Jones Lang LaSalle (JLL) with a total revaluation increment of \$0.462 million recognised.

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.

## 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 (2021-22: nil).

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:

	2022-23	2021-22
<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 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

## 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 2023 (30 June 2022: nil).

## 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 2022: nil). During 2023, plant and equipment assets including laptops and other information technology equipment were sold to PMC for \$0.147 million as part of the transition to the Home Affairs network.

### 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 (2022: 3 to 5 years).

All software assets were assessed for indications of impairment as at 30 June 2023.

### 3.2B: Inventories

	<b>2023</b>	2022
	<b>\$'000</b>	\$'000
Inventories held for distribution	<b>162</b>	-
<b>Total inventories</b>	<b>162</b>	-

During 2023 no inventory was recognised as an expense and no impairment losses were recognised. Inventory held for distribution was made up of sandbags in preparation for flood emergency response activities. Further inventories will be purchased in 2024 as part of the national emergency management stockpile program.

No loss of service potential of inventories held for distribution has been determined in 2023. 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

### 3.3A: Supplier payables

Supplier payables	<b>16,390</b>	7,677
<b>Total</b>	<b>16,390</b>	7,677

Supplier payables are usually settled within 20 calendar days. Supplier payables include payables to Government entities \$9.226m and payables to Non-Government \$7.164m.

### 3.3B: Other payables

Salary and wages	<b>1,074</b>	486
Superannuation	<b>170</b>	78
Unearned income	<b>1,875</b>	-
Other	<b>12</b>	96
<b>Total</b>	<b>3,131</b>	660

## 3.4. Interest Bearing Liabilities

### 3.4A: Leases

Lease liabilities <sup>1</sup>	<b>14,259</b>	1,793
<b>Total</b>	<b>14,259</b>	1,793

<sup>1</sup>Total cash outflow for leases for the year ended 30 June 2023 is disclosed in the Cash Flow Statement under principal payments of lease liabilities and interest payments on lease liabilities.

### Maturity analysis - contractual undiscounted cash flows

Within 1 year	<b>3,743</b>	1,659
Between 1 to 5 years	<b>6,701</b>	136
More than 5 years	<b>4,526</b>	-
<b>Total</b>	<b>14,970</b>	1,795

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 are have not been assessed as likely to be exercised) consistent with normal market practices. The above lease disclosures should be read in conjunction with 1.1B Suppliers and 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 as a result 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.

<b>4.1A: Trade and other receivables</b>	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Advances and Loans</b>		
State and Territory Governments <sup>1</sup>	<b>21,048</b>	33,696
<b>Other receivables</b>		
GST	<b>1,090</b>	1,671
Recoveries of benefit payments	<b>6,762</b>	4,338
State contributions <sup>2</sup>	<b>5,179</b>	331,054
<b>Total trade and other receivables (gross)</b>	<b>34,079</b>	370,759
Less impairment loss allowance - loans <sup>3</sup>	<b>(3,900)</b>	(2,683)
<b>Total trade and other receivables (net)</b>	<b>30,179</b>	368,076

<sup>1</sup>Loans to state and territory governments are concessional in nature. The loan balance includes the following components:

- Opening balance of loans of \$33.696 million.
- The remeasurement of loans based on the interest rate that applies from 1 July each year. In 2023 a gain of \$0.718 million is recognised in note 2.2C (2022: \$0.413 million).
- Two new loans issued with an amortised cost of \$3.947 in 2023 (2022: \$1.215 million)
- Discounting of new loans (the difference between the loan calculated at a market rate of interest and the interest rate charged as part of the loan agreement) is reported as interest expense in the Administered Schedule of Comprehensive Income.
- Interest revenue in note 2.2A includes interest received from the states and territories and unwinding of discount, with the original discounted amount recognised over the life of the loans.

<sup>2</sup>State contributions in 2023 relate to High Risk Settings Pandemic Payments. In 2022 they related to PLDP and CDP (see Note 2.2B).

<sup>3</sup>Impairment loss allowance relates to recoveries of personal benefits.

### 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.

### **Impairment of loans receivable**

Impairment loss allowances are recognised for loans and receivables determined based on a twelve month ECL approach. Lifetime ECLs are estimated based on the portion of ECLs that result from possible default events on the loan within the twelve months after reporting date. Estimates are used to determine possible default events and the likelihood of these occurring. If there is a significant increase in credit risk since initial recognition, the impairment loss allowance is measured at an amount equal to lifetime ECLs.

## 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 2023

	Annual Appropriation \$'000	Adjustments to appropriation <sup>1</sup> \$'000	Total appropriation \$'000	Appropriation applied in 2023 (current and prior years) \$'000	Variance <sup>2</sup> \$'000
<b>Departmental NRRA</b>					
Ordinary annual services	51,802	(51,802)	-	(6,591)	<b>(6,591)</b>
Capital budget <sup>3</sup>	203	(203)	-	-	-
<b>NEMA</b>			-	-	-
Ordinary annual services <sup>5</sup>	35,439	63,536	<b>98,975</b>	(72,057)	<b>26,918</b>
Capital budget <sup>3</sup>	1,055	203	<b>1,258</b>	(200)	<b>1,058</b>
Equity Injections	3,322	1,362	<b>4,684</b>	-	<b>4,684</b>
<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 NRRA</b>					
Ordinary annual services					
Administered items	252,496	(212,925)	<b>39,571</b>	(560,913)	<b>(521,342)</b>
<b>NEMA</b>					
Ordinary annual services					
Administered items	90,762	226,004	<b>316,766</b>	(302,256)	<b>14,510</b>
Other services					
Administered assets and liabilities	-	-	-	(4,429)	<b>(4,429)</b>
<b>Total administered</b>	<b>343,258</b>	<b>13,079</b>	<b>356,337</b>	<b>(867,598)</b>	<b>(511,261)</b>



<sup>1</sup>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.

<sup>2</sup>The variance between appropriation applied and the total appropriation for the 2022-23 financial year in Departmental relates to timing differences associated with the payments of suppliers, in Administered this relates to the Government decision to use prior year appropriations to fund Pandemic Leave Disaster Payment (PLDP) high risk settings.

<sup>3</sup>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.

<sup>4</sup>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.

<sup>5</sup>In Departmental, \$3.880 million has been withheld under section 51 of the PGPA Act or quarantined. No Administered has been withheld under section 51 or quarantined.

## Annual Appropriation for 2022

	Annual \$'000 appropriation	Adjustments to \$'000 appropriation <sup>1</sup>	Total appropriation \$'000	Appropriation applied in 2021 (current and prior years) \$'000	Variance <sup>2</sup> \$'000
<b>Departmental</b>					
<b>Ordinary annual services</b>	57,211	1,164	<b>58,375</b>	(54,925)	<b>3,450</b>
Departmental capital budget <sup>3</sup>	3,416	-	<b>3,416</b>	(428)	<b>2,988</b>
Equity Injections	-	-	-	-	-
<b>Total departmental</b>	<b>60,627</b>	<b>1,164</b>	<b>61,791</b>	<b>(55,353)</b>	<b>6,438</b>
<b>Administered</b>					
Ordinary annual services					
Administered items <sup>5</sup>	2,428,040	1,043,488	<b>3,471,528</b>	(2,050,899)	<b>1,420,629</b>
Other services					
New administered outcomes	228,786	66,000	<b>294,786</b>	(291,670)	<b>3,116</b>
<b>Total administered</b>	<b>2,656,826</b>	<b>1,109,488</b>	<b>3,766,314</b>	<b>(2,342,569)</b>	<b>1,423,745</b>

<sup>1</sup>NEMA received the following adjustments to appropriations in 2021-22:

- Departmental includes adjustments to current year annual appropriations for PGPA Act section 74 receipts.
- Administered includes Advances from the Finance Minister (AFM) of \$920.000 million for Administered items and \$66 million relating to New administered outcomes and section 74 receipts of \$123.500 million.

<sup>2</sup>The variance between appropriation applied and the total appropriation for the 2021-22 financial year in Departmental relates to timing differences associated with the payments of suppliers.

<sup>3</sup>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.

<sup>4</sup>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
- 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

<sup>5</sup>Administered appropriations withheld under section 51 of the PGPA Act of \$620.000 million relate to ad-hoc COVID 19 assistance. No amounts have been quarantined for administrative purposes. No amounts have been withheld or quarantined in Departmental.

### 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. Appropriation receivable are recognised at their nominal amounts.

## 5.1B: Unspent annual appropriations

	2023 \$'000	2022 \$'000
<b>Departmental</b>		
<i>Appropriation Act (No. 3) 2019-20 - Departmental Capital Budget (DCB)<sup>4</sup></i>	-	1,055
<i>Supply Act (No. 1) 2020-21- Departmental Capital Budget (DCB)</i>	-	59
<i>Appropriation Act (No. 1) 2020-21 - Departmental Capital Budget (DCB)</i>	-	141
<i>Appropriation Act (No. 1) 2021-22 - Operating</i>	-	21,151
<i>Appropriation Act (No. 1) 2021-22 - Departmental Capital Budget (DCB)</i>	<b>3,416</b>	3,416
<i>Appropriation Act (No. 1) 2021-22 - Cash held by the Agency</i>	-	1,496
<i>Appropriation Act (No. 3) 2021-22 - Operating</i>	<b>5,696</b>	5,836
<i>Supply Act (No. 1) 2022-23- Operating</i>	<b>11,500</b>	-
<i>Supply Act (No. 1) 2022-23- Departmental Capital Budget (DCB)</i>	<b>203</b>	-
<i>Supply Act (No. 3) 2022-23- Operating</i>	<b>17,996</b>	-
<i>Supply Act (No. 2) 2022-23 - Equity Injection</i>	<b>1,362</b>	-
<i>Supply Act (No. 4) 2022-23 - Equity Injection</i>	<b>3,322</b>	-
<i>Appropriation Act (No. 1) 2022-23 - Operating<sup>1</sup></i>	<b>17,088</b>	-
<i>Appropriation Act (No. 1) 2022-23 - Departmental Capital Budget (DCB)</i>	<b>1,055</b>	-
<i>Appropriation Act (No. 1) 2022-23 - Cash held by the Agency</i>	<b>1,871</b>	-
<i>Appropriation Act (No. 3) 2022-23 - Operating</i>	<b>355</b>	-
<b>Total</b>	<b>63,864</b>	33,154
<b>Administered</b>		
<i>Appropriation Act (No. 1) 2020-21</i>	-	99
<i>Appropriation Act (No. 4) 2020-21</i>	-	4,429
<i>Appropriation Act (No. 1) 2021-22 (COVID-19 Assistance)</i>	<b>789,159</b>	1,386,010
<i>Appropriation Act (No. 2) 2021-22</i>	<b>4,550</b>	4,550
<i>Appropriation Act (No. 2) 2021-22 - Cash held by the Agency<sup>5</sup></i>	-	35,430
<i>Supply Act (No. 1) 2022-23</i>	<b>80,159</b>	-
<i>Supply Act (No. 3) 2022-23</i>	<b>2,410</b>	-
<i>Appropriation Act (No. 1) 2022-23</i>	<b>12,333</b>	-
<i>Appropriation Act (No. 1) 2022-23 - Cash held by the Agency<sup>5</sup></i>	<b>12,923</b>	-
<i>Appropriation Act (No. 3) 2022-23</i>	<b>17,723</b>	-
<b>Total</b>	<b>919,257</b>	1,430,518

<sup>1</sup>In 2023 no prior year appropriation amounts have been withheld under section 51 of the PGPA Act or quarantined for administrative reasons. In 2022 \$620.000 million was withheld under section 51 of the PGPA Act and has since been reversed.

<sup>2</sup>Prior year NRRRA appropriations unspent at 1 September 2022 (Departmental of \$20.396 million and Administered of \$868.163 million) were transferred under PGPA Act section 75.

<sup>3</sup>Includes PGPA Act section 75 transfers from Home Affairs of \$5.696 million relating to the Emergency Management Australia function.

<sup>4</sup>Departmental 2019-20 DCB unspent appropriations lapsed on 1 July 2023 under section 39 of the FRR.

<sup>5</sup>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

Authority	Type	Appropriation applied <sup>1</sup>	
		2023 \$'000	2022 \$'000
<i>Social Security (Administration) Act 1999 - section 242</i>	Unlimited Amount	1,423,282	1,856,492
<i>section 4 - COVID-19 Disaster Payment - COVID-19 Disaster Payment (Funding Arrangements) Act 2021</i>	Unlimited Amount	-	12,847,222
<b>Total</b>		<b>1,423,282</b>	<b>14,703,714</b>

<sup>1</sup>Services Australia spent money from the Consolidated Revenue Fund (CRF) on behalf of NEMA paying personal benefits to households.

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.

### 5.1D: 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 2023 the account had a nil balance and there were no transactions debited or credited to it during the current reporting period.

This special account was previously called the Home Affairs Emergency Response Fund Special Account and was transferred from Home Affairs as a result of the *Emergency Response Fund Amendment (Disaster Ready Fund) Act 2022* that took effect on 29 November 2022.

## 5.2. Net cash appropriation arrangements

### 5.2A: Net cash appropriation arrangements

	2023	2022
	\$'000	\$'000
<b>Total comprehensive income (loss) - as per Statement of Comprehensive Income</b>	<b>631</b>	(1,376)
Plus: depreciation/amortisation of assets funded through appropriations <sup>1</sup>	<b>2,210</b>	746
Plus: depreciation right-of-use assets <sup>2</sup>	<b>2,442</b>	1,938
Less: lease principal repayments <sup>2</sup>	<b>(2,930)</b>	(1,915)
<b>Net cash operating surplus/(deficit)</b>	<b>2,353</b>	(607)

<sup>1</sup>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.

<sup>2</sup>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

#### 6.1A: Employee provisions

	2023	2022
	\$'000	\$'000
Annual leave	4,950	2,502
Long service leave	7,235	3,296
<b>Total</b>	<b>12,185</b>	<b>5,798</b>

NEMA use the revised shorthand model developed and issued by the Department of Finance and Australian Government Actuary to value the provision for long service leave at 30 June 2023.

#### 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 2023 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 2023 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 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.

### 6.2A: Key management personnel

	<b>2023</b>	2022
	<b>\$'000</b>	\$'000
Salary and other short-term benefits	<b>1,338</b>	945
Other long-term employee benefits	<b>27</b>	42
Post-employment benefits	<b>148</b>	101
<b>Total</b>	<b>1,513</b>	1,088
<b>Number of Key Management Personnel</b>	<b>6</b>	3

The total number of key management personnel that are included in the above table are six (2021-22: three). In 2023 there were four key management personnel positions compared to two in 2022 (which included a short-term secondee), with additional officers included due to interim executive arrangements during the establishment of NEMA.

## 6.3. Related Party Disclosures

### Related party relationships

NEMA is an Australian Government controlled entity. Related parties to this entity 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 2022-23 (2021-22: 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 (30 June 2022: nil).

### 7.2. Financial Instruments

#### 7.2A: Categories of financial instruments

	2023 \$'000	2022 \$'000
<b>Financial assets measured at amortised cost</b>		
Cash and cash equivalents	1,871	1,496
Trade and other receivables	1,009	1,825
<b>Total financial assets at amortised cost</b>	<b>2,880</b>	<b>3,321</b>
<b>Financial liabilities measured at amortised cost</b>		
Trade creditors and accruals	16,390	7,677
<b>Total financial liabilities measured at amortised cost</b>	<b>16,390</b>	<b>7,677</b>

<b>Financial assets measured at amortised cost</b>		
Cash and cash equivalents	32,945	187,695
Trade and other receivables	21,048	33,696
<b>Total financial assets at amortised cost</b>	<b>53,993</b>	<b>221,391</b>
<b>Financial liabilities measured at amortised cost</b>		
Trade creditors and accruals	163	1,945
<b>Total financial liabilities measured at amortised cost</b>	<b>163</b>	<b>1,945</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 Fair Value Through Profit or Loss

Financial liabilities at fair value through profit or loss are initially measured at fair value. Subsequent fair value adjustments are recognised in profit or loss. The net gain or loss recognised in profit or loss incorporates any interest paid on the financial liability.

#### 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

	2023 \$'000	2022 \$'000
<b>Assets expected to be recovered in:</b>		
<b>No more than 12 months</b>		
Cash and cash equivalents	1,871	1,496
Trade and other receivables	59,587	33,726
Supplier prepayments	657	25
<b>Total no more than 12 months</b>	<b>62,115</b>	<b>35,247</b>
<b>More than 12 months</b>		
Buildings	14,150	1,571
Leasehold improvements	7,951	642
Plant and equipment	397	747
Computer software	612	865
Inventories	162	-
Supplier prepayments	7	38
<b>Total more than 12 months</b>	<b>23,279</b>	<b>3,863</b>
<b>Total assets</b>	<b>85,394</b>	<b>39,110</b>
<b>Liabilities expected to be settled in:</b>		
<b>No more than 12 months</b>		
Other payables	3,131	660
Supplier payables	16,390	7,677
Leases	3,497	1,701
Employee provisions	5,528	2,768
<b>Total no more than 12 months</b>	<b>28,546</b>	<b>12,806</b>
<b>More than 12 months</b>		
Leases	10,762	92
Employee provisions	6,657	3,030
<b>Total more than 12 months</b>	<b>17,419</b>	<b>3,122</b>
<b>Total liabilities</b>	<b>45,965</b>	<b>15,928</b>

<b>8.1A: Current/non-current distinction for assets and liabilities</b>	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Assets expected to be recovered in:</b>		
<b>No more than 12 months</b>		
Cash and cash equivalents	<b>32,945</b>	187,695
Trade and other receivables	<b>14,155</b>	350,467
<b>Total no more than 12 months</b>	<b>47,100</b>	538,162
<b>More than 12 months</b>		
Trade and other receivables	<b>16,024</b>	17,609
<b>Total more than 12 months</b>	<b>16,024</b>	17,609
<b>Total assets</b>	<b>63,124</b>	555,771
<b>Liabilities expected to be settled in:</b>		
<b>No more than 12 months</b>		
Supplier payables	<b>163</b>	1,945
Grant payables	<b>2,339</b>	-
<b>Total no more than 12 months</b>	<b>2,502</b>	1,945
<b>Total liabilities</b>	<b>2,502</b>	1,945

## 8.2. Restructuring

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

### 8.2A: Restructuring

	<b>Department of Home Affairs - Emergency Management Australia Functions</b>	<b>National Recovery and Resilience Agency - All Functions<sup>1</sup></b>	Department of Home Affairs - Disaster Risk Reduction and Recovery Functions
	<b>Actual 2023 \$'000</b>	<b>Actual 2023 \$'000</b>	Actual 2022 \$'000
<b>FUNCTIONS ASSUMED</b>			
<b>Assets recognised</b>			
Trade and other receivables	5,696	26,097	-
Buildings	9,618	1,322	-
Leasehold improvements	11,223	551	-
Plant and equipment	6	636	71
Computer software	-	822	-
Prepayments	187	63	2,916
<b>Total assets recognised</b>	<b>26,730</b>	<b>29,491</b>	<b>2,987</b>
<b>Liabilities recognised</b>			
Supplier payables	187	6,244	-
Other payables	2,500	3,411	-
Leases	10,118	1,421	-
Accrued expenses	-	-	419
Employee provisions	3,196	6,249	2,120
<b>Total liabilities recognised</b>	<b>16,001</b>	<b>17,325</b>	<b>2,539</b>
<b>Net assets/(liabilities) recognised<sup>2</sup></b>	<b>10,729</b>	<b>12,166</b>	<b>448</b>
<b>Income recognised</b>			
Recognised by the receiving entity	-	1,092	-
Recognised by the losing entity	-	51	-
<b>Total income recognised</b>	<b>-</b>	<b>1,143</b>	<b>-</b>
<b>Expenses recognised</b>			
Recognised by the receiving entity	28,856	52,942	7,142
Recognised by the losing entity	2,536	11,067	-
<b>Total expenses recognised</b>	<b>31,392</b>	<b>64,009</b>	<b>7,142</b>

<sup>1</sup>NRRRA ceased to exist on 2 September 2022 with reporting responsibility for the functions assumed by NEMA. As the net assets of NRRRA are reported as part of NEMA financial statements, a nil restructuring amounts is reported in the Statement of Changes in Equity.

<sup>2</sup>The net assets assumed from all entities were \$22.895 million (2022: \$0.448 million). In respect of functions assumed, the net book values of assets and liabilities were transferred to NEMA for no consideration.

	<b>Department of Home Affairs - Emergency Management Australia Functions</b>	<b>National Recovery and Resilience Agency - All Functions</b>	Department of Home Affairs - Disaster Risk Reduction and Recovery Functions	Department of Agriculture, Water and the Environment - Rural Financial Counselling Service
	<b>2023</b>	<b>2023</b>	2022	2022
	<b>\$'000</b>	<b>\$'000</b>	\$'000	\$'000
<b>FUNCTIONS ASSUMED</b>				
<b>Assets recognised</b>				
Cash and cash equivalents	-	<b>11,239</b>	-	-
Trade and other receivables	-	<b>322,884</b>	57,946	6
<b>Total assets recognised</b>	-	<b>334,123</b>	57,946	6
<b>Liabilities recognised</b>				
Supplier payables	-	<b>434</b>	751	66
<b>Total liabilities recognised</b>	-	<b>434</b>	751	66
<b>Net assets/(liabilities recognised)<sup>1</sup></b>	-	<b>333,689</b>	57,195	(60)
<b>Income recognised</b>				
Recognised by the receiving entity	-	<b>319,391</b>	554,948	-
Recognised by the losing entity	-	<b>2,024</b>	-	-
<b>Total income recognised</b>	-	<b>321,415</b>	554,948	-
<b>Expenses recognised</b>				
Recognised by the receiving entity	<b>45,480</b>	<b>463,200</b>	17,011,663	34,721
Recognised by the losing entity	<b>477</b>	<b>1,640,214</b>	-	-
<b>Total expenses recognised</b>	<b>45,957</b>	<b>2,103,414</b>	17,011,663	34,721

<sup>1</sup>The net assets assumed from all entities were \$333.689 million (2022: \$57.135 million). The net assets of NEMA 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 10: Organisations All Ongoing Employees Current Report Period (2022-23)**

	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>NSW</b>	2	0	2	9	0	9	0	0	0	0	0	0	0	0	0	11
<b>Qld</b>	5	0	5	17	1	18	0	0	0	0	0	0	0	0	0	23
<b>SA</b>	3	0	3	2	0	2	0	0	0	0	0	0	0	0	0	5
<b>Tas</b>	0	0	0	1	1	2	0	0	0	0	0	0	0	0	0	2
<b>Vic</b>	4	0	4	2	0	2	0	0	0	0	0	0	0	0	0	6
<b>WA</b>	2	0	2	2	0	2	0	0	0	0	0	0	0	0	0	4
<b>ACT</b>	84	1	85	146	13	159	3	0	3	0	0	0	0	0	0	247
<b>NT</b>	0	0	0	1	0	1	0	0	0	0	0	0	0	0	0	1
<b>External Territories</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Overseas</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	100	1	101	180	15	195	3	0	3	0	0	0	0	0	0	299

**Table 11: Organisations All Non-Ongoing Employees Current Report Period (2022-23)**

	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>NSW</b>	3	0	3	2	0	2	0	0	0	0	0	0	0	0	0	5
<b>Qld</b>	4	0	4	6	0	6	0	0	0	0	0	0	0	0	0	10
<b>SA</b>	1	0	1	3	0	3	0	0	0	0	0	0	0	0	0	4
<b>Tas</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Vic</b>	2	0	2	1	0	1	0	0	0	0	0	0	0	0	0	3
<b>WA</b>	0	0	0	2	0	2	0	0	0	0	0	0	0	0	0	2
<b>ACT</b>	8	2	10	17	5	22	0	0	0	0	0	0	0	0	0	32
<b>NT</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>External Territories</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Overseas</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	18	2	20	31	5	36	0	0	0	0	0	0	0	0	0	56

**Table 12: Australian Public Service Act Ongoing Employees Current Report Period (2022-23)**

	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 4</b>	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0	1
<b>SES 3</b>	2	0	2	1	0	1	0	0	0	0	0	0	0	0	0	3
<b>SES 2</b>	1	0	1	2	0	2	0	0	0	0	0	0	0	0	0	3
<b>SES 1</b>	6	0	6	9	0	9	0	0	0	0	0	0	0	0	0	15
<b>EL 2</b>	15	0	15	35	2	37	0	0	0	0	0	0	0	0	0	52
<b>EL 1</b>	32	0	32	55	2	57	0	0	0	0	0	0	0	0	0	89
<b>APS 6</b>	30	1	31	54	10	64	1	0	1	0	0	0	0	0	0	96
<b>APS 5</b>	8	0	8	18	1	19	1	0	1	0	0	0	0	0	0	28
<b>APS 4</b>	5	0	5	6	0	6	1	0	1	0	0	0	0	0	0	12
<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>	100	1	101	180	15	195	3	0	3	0	0	0	0	0	0	299



**Table 13: Australian Public Service Act Non-Ongoing Employees Current Report Period (2022-23)**

	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 4</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>SES 3</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>SES 2</b>	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0	1
<b>SES 1</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>EL 2</b>	1	0	1	1	0	1	0	0	0	0	0	0	0	0	0	2
<b>EL 1</b>	3	0	3	5	1	6	0	0	0	0	0	0	0	0	0	9
<b>APS 6</b>	9	0	9	18	0	18	0	0	0	0	0	0	0	0	0	27
<b>APS 5</b>	2	1	3	4	0	4	0	0	0	0	0	0	0	0	0	7
<b>APS 4</b>	2	1	3	3	4	7	0	0	0	0	0	0	0	0	0	10
<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>	18	2	20	31	5	36	0	0	0	0	0	0	0	0	0	56

**Table 14: Australian Public Service Act Employees by Full-Time and Part-Time Status Current Report Period (2022-23)**

	Ongoing			Non-Ongoing			Total
	Full time	Part time	Total Ongoing	Full time	Part time	Total Non-Ongoing	
<b>SES 4</b>	1	0	1	0	0	0	1
<b>SES 3</b>	3	0	3	0	0	0	3
<b>SES 2</b>	3	0	3	1	0	1	4
<b>SES 1</b>	15	0	15	0	0	0	15
<b>EL 2</b>	50	2	52	2	0	2	54
<b>EL 1</b>	87	2	89	8	1	9	98
<b>APS 6</b>	85	11	96	27	0	27	123
<b>APS 5</b>	27	1	28	6	1	7	35
<b>APS 4</b>	12	0	12	5	5	10	22
<b>APS 3</b>	0	0	0	0	0	0	0
<b>APS 2</b>	0	0	0	0	0	0	0
<b>APS 1</b>	0	0	0	0	0	0	0
<b>Other</b>	0	0	0	0	0	0	0
<b>Total</b>	283	16	299	49	7	56	355

**Table 15: Australian Public Service Act Employment Type by Location Current Report Period (2022-23)**

	Ongoing	Non-Ongoing	Total
<b>NSW</b>	11	5	16
<b>Qld</b>	23	10	33
<b>SA</b>	5	4	9
<b>Tas</b>	2	0	2
<b>Vic</b>	6	3	9
<b>WA</b>	4	2	6
<b>ACT</b>	247	32	279
<b>NT</b>	1	0	1
<b>External Territories</b>	0	0	0
<b>Overseas</b>	0	0	0
<b>Total</b>	299	56	355

**Table 16: Australian Public Service Act Indigenous Employment Current Report Period (2022-23)**

	Total
<b>Ongoing</b>	5
<b>Non-Ongoing</b>	1
<b>Total</b>	6

**Table 17: Australian Public Service Act Employment Arrangements Current Report Period (2022-23)**

	<b>SES</b>	<b>Non-SES</b>	<b>Total</b>
NEMA Determination 2022/01 (Non-SES Employees) Pursuant to Section 24(1)	0	338	338
NEMA Collective SES Determination pursuant to section 24(1) of the <b>Public Service Act 1999 (Cth)</b>	17	0	17
<b>Total</b>	17	338	355

**Table 18: Australian Public Service Act Employment Salary Ranges by Classification Level (Minimum/Maximum Current Report Period (2022-23))**

	<b>Minimum Salary</b>	<b>Maximum Salary</b>
<b>SES 3</b>	368,811	416,760
<b>SES 2</b>	276,513	306,628
<b>SES 1</b>	209,318	243,867
<b>EL 2</b>	131,317	156,288 165,510 (ZOD)
<b>EL 1</b>	112,822	128,586 137,520 (ZOD)
<b>APS 6</b>	87,793	98,660 108,075 (ZOD)
<b>APS 5</b>	79,375	84,859
<b>APS 4</b>	71,890	76,884
<b>APS 3</b>	66,088	68,837
<b>APS 2</b>	59,179	63,063
<b>APS 1</b>	50,386	55,092
<b>Other (Graduates)</b>	66,088	84,859
<b>Minimum/Maximum range</b>	50,386	416,760

## Executive Remuneration

**Table 19: Information about remuneration for key management personnel (2022-23)**

					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		
Brendan Moon	Coordinator-General	\$321,934	\$0	\$102,702	\$22,082	\$2,641	\$0	\$0	\$449,359
Justine Saunders	Acting Coordinator-General	\$108,454	\$0	\$2,252	\$16,456	\$2,433	\$0	\$0	\$129,595
Neal Mason	Deputy Coordinator-General - Chief Operating Officer	\$146,084	\$0	\$4,025	\$22,476	\$3,684	\$0	\$0	\$176,269
Joseph Buffone	Deputy Coordinator-General - Emergency Management Group	\$317,550	\$0	\$37,040	\$39,733	\$6,281	\$0	\$0	\$400,603
Rina Bruinsma	Deputy Coordinator-General - Disaster Resilience and Recovery	\$204,022	\$0	\$1,047	\$31,176	\$4,312	\$0	\$0	\$240,558
Vidoshi Jana	First Assistant Coordinator-General - Chief Operating Officer	\$89,474	\$0	\$2,960	\$16,164	\$7,720	\$0	\$0	\$116,318

## Information about remuneration for senior executives

**Table 20: Information about remuneration for senior management (2022-23)**

Total remuneration bands	Number of senior executives	Short term benefits				Post employment benefits	Other long term benefits	Termination benefits	Total remuneration
		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	13	\$84,242	\$418	\$2,185	\$14,270	\$2,561	\$0	\$0	\$103,677
\$220,001- \$245,000	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$245,001- \$270,000	4	\$216,529	\$0	\$1,202	\$40,623	\$13,512	\$0	\$0	\$271,866
\$270,001- \$295,000	2	\$221,009	\$0	\$35,089	\$29,178	\$1,474	\$0	\$0	\$286,751
\$295,001- \$320,000	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$320,001- \$345,000	1	\$262,367	\$1,380	\$0	\$52,183	\$10,904	\$0	\$0	\$326,834
\$345,001- \$370,000	1	\$289,442	\$0	\$31,838	\$32,555	\$6,852	\$0	\$0	\$360,686
\$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

## Information about remuneration for other highly paid staff

**Table 21: Information about remuneration for other highly paid staff (2022-23)**

Total remuneration bands	Number of other highly paid staff	Short term benefits				Post employment benefits	Other long term benefits	Termination benefits	Total remuneration
		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
\$240,000- \$245,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$245,001- \$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

AAI	Accountable Authority Instructions	DITRDCA	Department of Infrastructure, Transport, Regional Development, Communications and the Arts
ABS	Australian Bureau of Statistics	DRA	Disaster Relief Australia
AC	Companion of the Order of Australia	DRFA	Disaster Recovery Funding Arrangements
ACS	Australian Climate Service	DRRF	Disaster Risk Reduction Framework
ACSC	Australian Cyber Security Centre	DSS	Department of Social Services
AFP	Australian Federal Police	EAP	Employee Assistance Program
AGCMF	Australian Government Crisis Management Framework	EL	Executive Level
AGCRC	Australian Government Crisis and Recovery Committee	EMA	Emergency Management Australia
AGDRP	Australian Government Disaster Recovery Payment	FOI	Freedom of Information
ANAO	Australian National Audit Office	GST	Goods and Services Tax
ANZEMC	Australia-New Zealand Emergency Management Committee	HA	Department of Home Affairs
APS	Australian Public Service	HRWS	Higher Risk Weather Season
BOM	Bureau of Meteorology	ICT	Information and Communications Technology
CASP	Crisis Appreciation and Strategic Planning	LGA	Local Government Area
CCT	Crisis Coordination Team	MP	Member of Parliament
CEO	Chief Executive Officer	NCM	National Coordination Mechanism
CMT	Crisis Management Team	NDRRF	National Disaster Risk Reduction Framework
COO	Chief Operating Officer	NEMA	National Emergency Management Agency
CPRs	Commonwealth Procurement Rules	NEMS	National Emergency Management Stockpile
CSIRO	Commonwealth Scientific and Industrial Research Organisation	NEMMM	National Emergency Management Ministers' Meeting
DFAT	Department of Foreign Affairs and Trade	NMS	National Messaging System
DISER	Department of Industry, Science, Energy and Resources	NGO	Non-Government Organisation
		NJCOP	National Joint Common Operating Picture

NOSCC	AFP National Operations and State Service Centre	WHS	Workplace Health and Safety
NRRA	National Recovery and Resilience Agency	WHS Act	Work Health and Safety Act 2011
NSH	National Security Hotline		
NSR	National Situation Room		
NTAC	National Threat Assessment Centre		
OAM	Medal of the Order of Australia		
OILL	Observations, Insights, Lessons Identified and Lessons Learned		
PBS	Portfolio Budget Statements		
PDMS	Parliamentary Document Management System		
PGPA Act	Public Governance Performance and Accountability Act 2013		
PGPA Rule	Public Governance, Performance and Accountability Rule 2014		
PM&C	Department of the Prime Minister and cabinet		
PS Act	Public Service Act 1999		
PSMB	Public Safety Mobile Broadband		
RFCS	Rural Financial Counselling Service		
RPO	Regional Planning Officers		
RSO	Recovery Support Officers		
SDT	Spatial Digital Twin		
SEOC	State Emergency Operations Centre		
SES	Senior Executive Service		
SME	Small and Medium Enterprises		
SRO	Senior Responsible Officer		
the Hon	The Honourable		
USAR	Urban Search and Rescue		
UX	User Experience		

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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>		
17AI	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>		Mandatory
17AJ(a)	Contents	Table of contents (print only).	Mandatory
17AJ(b)	Appendix 4: Alphabetical Index	Alphabetical index (print only).	Mandatory
17AJ(c)	Appendix 2: Acronyms and Abbreviations	Glossary of abbreviations and acronyms.	Mandatory
17AJ(d)	Appendix 5: List of Requirements	List of requirements.	Mandatory
17AJ(e)	Contact Us	Details of contact officer.	Mandatory
17AJ(f)		Entity's website address.	Mandatory
17AJ(g)		Electronic address of report.	Mandatory
<b>17AD(a)</b>	<b>Review by accountable authority</b>		
17AD(a)	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>		
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

<b>PGPA Rule Reference</b>	<b>Part of Report</b>	<b>Description</b>	<b>Requirement</b>
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
<b>17AD(c)</b>	<b>Report on the Performance of the entity</b>		
<b>17AD(d)</b>	<b>Annual performance Statements</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>Report on Financial Performance</b>		
17AF(1)(a)	Financial Overview	A discussion and analysis of the entity's financial performance.	Mandatory
		A table summarising the total resources and total payments of the entity.	Mandatory
17AF(1)(b)		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
17AF(2)			

PGPA Rule Reference	Part of Report	Description	Requirement
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)	Letter of Transmittal	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
	<b>Audit Committee</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



PGPA Rule Reference	Part of Report	Description	Requirement
	<b>External Scrutiny</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>Management of Human Resources</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
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>a. statistics on full time employees;</li> <li>b. statistics on part time employees;</li> <li>c. statistics on gender</li> <li>d. statistics on staff location</li> </ul>	Mandatory
17AG(4)(b)	Appendix 1: Staff Data	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>	Mandatory

PGPA Rule Reference	Part of Report	Description	Requirement
17AG(4)(c)	Management of Human Resources	<ul style="list-style-type: none"> <li>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>.</li> </ul>	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)	Appendix 1: Staff Data	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>Assets Management</b>		
17AG(5)	N/A	An assessment of effectiveness of assets management where asset management is a significant part of the entity's activities.	If applicable, mandatory
	<b>Purchasing</b>		
17AG(6)	Procurement and Contract Management	An assessment of entity performance against the Commonwealth Procurement Rules.	Mandatory
	<b>Reportable consultancy contracts</b>		

PGPA Rule Reference	Part of Report	Description	Requirement
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

PGPA Rule Reference	Part of Report	Description	Requirement
	<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
<b>17AD(daa)</b>	<b>Additional information about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts</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>Australian National Audit Office Access Clauses</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

PGPA Rule Reference	Part of Report	Description	Requirement
	<b>Exempt contracts</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>Small business</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)	Procurement and Contract Management	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
	<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

PGPA Rule Reference	Part of Report	Description	Requirement
<b>17AD(f)</b>	<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)	N/A	Correction of material errors in previous annual report.	If applicable, mandatory
17AH(2)	APS Net Zero 2030 <i>Environment Protection and Biodiversity Conservation Act 1999</i> Australian Public Service Net Zero 2030 <i>Work Health and Safety Act 2011</i> Annual Legal Services Expenditure	Information required by other legislation.	Mandatory



**Australian Government**

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**National Emergency Management Agency**