



Australian Government

**National Emergency
Management Agency**

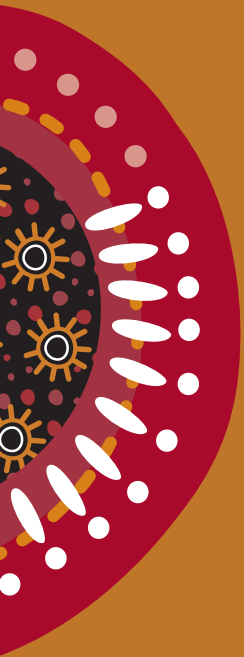
Annual Report

2025–26

Acknowledgement of Country

We acknowledge the Traditional Owners and Custodians across Australia. We pay respect to Elders, past, present and emerging, and their deep knowledge of and connection to Country.

We celebrate the diversity of First Nations peoples and their wisdom of disasters, recovery and renewal.



About this report

This report outlines the operations and performance of the National Emergency Management Agency (NEMA) for the financial year ending 30 June 2026. 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 4** lists the information required by the PGPA Act and PGPA Rule with the corresponding page number within this report.

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NATIONAL EMERGENCY MANAGEMENT
AGENCY ANNUAL REPORT 2025–26

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Letter of transmittal

The Honourable Kristy McBain MP
Minister for Emergency Management
House of Representatives
Parliament House
CANBERRA ACT 2600

The Honourable Josh Wilson MP Assistant
Minister for Emergency Management
House of Representatives
Parliament House
CANBERRA ACT 2600

Dear Ministers

I am pleased to present the annual report of the National Emergency Management Agency (NEMA) for the financial year 2025–26.

This 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.

This report includes the entity's audited annual financial statements as required by subsection 43(4) of the PGPA Act. It also includes the entity's annual performance statements as required under section 39 of the PGPA Act.

In accordance with section 10, and as required by subsection 17AG (2), of the *Public Governance, Performance and Accountability Rule 2014*, I certify that NEMA:

- prepared fraud and corruption risk assessments and fraud and corruption control plans
- put in place appropriate mechanisms to prevent, detect, investigate, record and confidentially report suspected fraud and corruption
- has taken all reasonable measures to appropriately deal with fraud and corruption relating to NEMA.

Yours sincerely



Pat Hetherington
Interim Coordinator-General
National Emergency Management Agency

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Part 1:

Interim

Coordinator-General's review

Interim Coordinator-General's review



As Interim Coordinator-General, I am pleased to present the National Emergency Management Agency (NEMA) annual report for 2025–26. This document highlights another year of dedicated service by our team and partners across all levels of government, emergency services and communities, as Australia continued to confront the realities of more frequent, intense and complex disasters driven by a changing climate.

The 2025–26 Higher Risk Weather Season again tested our national arrangements, with dozens of severe weather events, including floods, bushfires, cyclones and storms, impacting hundreds of Local Government Areas (LGAs). Communities faced back-to-back challenges, from tropical cyclone impacts across multiple jurisdictions to devastating fires and flooding. Homes and infrastructure were damaged, and livelihoods were disrupted. Tragically, we again saw the loss of lives linked to disaster events.

We also faced several non-natural disaster events over the past year. These included the major Triple Zero outage, sizeable cyber security breaches, and geopolitical issues abroad putting significant pressure on Australians. Throughout all these events and challenges, we saw the strength of coordinated national action as our Crisis Coordination Team and National Coordination Mechanism provided vital leadership, while

the Australian Government National Situation Room served as a hub for real-time response and collaboration. We worked closely with our partners across the country to ensure the rapid processing and release of hundreds of millions of dollars of funding to support early recovery efforts for those impacted.

Key achievements this year reflect our shift toward proactive resilience and risk reduction. We commenced consultation on proposed reforms to the Disaster Recovery Funding Arrangements following the Independent Review led by Andrew Colvin AO APM, moving toward standardised assistance, a fairer partnership model, simpler thresholds and a proposed Resilient Infrastructure Scheme to help communities build back better. The Disaster Ready Fund continued delivering results, with further rounds unlocking funding for projects that mitigate floods, cyclones, bushfires and other hazards, building on hundreds of millions of dollars already committed.

A landmark milestone was the successful national test of AusAlert, our new cell-broadcast emergency messaging system. Reaching over 99% of targeted towers and exceeding benchmarks, this technology promises faster, more precise, geolocated alerts that do not rely on congested networks. It will be rolled out in October 2026 as a critical tool for life-saving information.

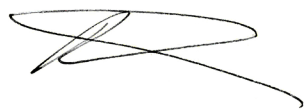
We strengthened national capabilities through investments in the National Aerial Firefighting Fleet, the National Emergency Management Stockpile and international partnerships. New agreements, such as those established with Canada, have strengthened resource-sharing, training and innovation in areas like warning systems and resilience, leveraging our shared experiences with bushfires and floods. Similar work with Papua New Guinea has also supported regional preparedness.

This year, we again successfully delivered a national preparedness program, strengthening the systems, partnerships and practical planning that help Australia anticipate and manage disaster risk before emergencies occur. Through close collaboration with states, territories, local governments, industry and community partners, the program supported consistent national approaches to preparedness, consequence management and readiness for higher-risk events. We have also continued to support mental health for responders and prioritise equitable recovery, including for First Nations peoples and vulnerable groups.

None of this would be possible without the extraordinary efforts of emergency services personnel, volunteers, NEMA staff and communities themselves.

Looking ahead, we remain committed to reducing the risk and impacts of disasters in Australia by investing in mitigation that delivers stronger and safer communities, modernising warning systems such as AusAlert, and reforming recovery and resilience funding arrangements to provide faster and fairer support.

This annual report details our performance against these goals and highlights our collective progress to supporting a more resilient Australia.



Patrick Hetherington
Interim Coordinator-General
National Emergency Management Agency

Part 2:

About us



Overview

NEMA is Australia's national disaster management organisation and the accountable Commonwealth authority responsible for delivering a coordinated, whole-of-nation approach to emergency management. We lead and coordinate efforts across the full emergency management continuum, encompassing disaster risk reduction, prevention, preparedness, response, relief, recovery, reconstruction and resilience-building for all-hazards events (see **Figure 1**).

Operating as an executive agency within the Home Affairs portfolio under the *Public Service Act 1999*, we provide national leadership and strategic coordination across all levels of government, industry and the community sector to strengthen Australia's ability to anticipate, withstand and recover from disasters.

Through close collaboration with Commonwealth, state, territory and local governments, industry, peak bodies and civil society organisations, we drive a nationally consistent and integrated approach to disaster management. Our role extends beyond responding to emergencies. We work to reduce disaster risk, enhance preparedness and support long-term resilience, ensuring Australia is better equipped to manage consecutive, concurrent and compounding events.

Our work spans the entire emergency management continuum, guided by our purpose and vision, (see **Figure 2**). Since our establishment, we have strengthened the foundations of Australia's national emergency management system, clarified our role and strategy, and focused on building a safer, more secure and more resilient nation. At the same time, we continue to shape the future of emergency management by anticipating emerging risks, driving innovation and fostering stronger partnerships across the country.

Figure 1: Emergency Management Continuum



Figure 2: Our purpose and vision

Purpose

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

Vision

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

Our values and behaviours are our guiding principles that underpin everything we do. They help define our culture and set expectations for all staff. We apply these in our work.

Our values

Impartial	Committed to service	Accountable	Respectful	Ethical	Stewardship
					

Our behaviours

Be dynamic	Be respectful	Have integrity	Value others	Empower people
				

Accountable authority

NEMA is led by the Coordinator-General, who serves as the Agency's Accountable Authority under the PGPA Act and is responsible for the proper use and management of public resources and the achievement of our purpose.

During the reporting period, Mr Brendan Moon AM served as Coordinator-General and Accountable Authority to 9 April 2026. Following Mr Moon's departure, Mr Patrick Hetherington served as Interim Coordinator-General and Accountable Authority from 10 April 2026.

The Coordinator-General is supported by the Executive, as at 30 June 2026, as shown in the organisational structure at [Figure 3](#). Executive remuneration is reported in [Appendix 1](#).

Our leadership



Interim Coordinator-General

Patrick Hetherington

Pat commenced as Interim Coordinator-General and Accountable Authority on 10 April 2026. Pat leads the agency to provide national coordination and leadership to support communities before, during and after disasters.

Pat was previously Chief Operating Officer for the Department of Social Services (DSS). He led the delivery of the Department's corporate and operations functions, as well as the Community Grants Hub and National Redress Scheme.

Pat moved to DSS from the Australian Public Service Commission where he was the Deputy Australian Public Service Commissioner and led whole-of-service Australian Public Service (APS) workforce reform. Pat joined the Commission following a secondment to Services Australia where he was involved in mobilising the APS in response to COVID-19.

Prior to joining the Australian Public Service Commission, he spent almost 20 years in the Department of Defence holding several senior executive positions across finance, capability and human resources (HR). His roles included delivery of the Defence budget, employment policy, enterprise cultural reform and management of Defence's Integrated Investment Program. He is a Certified Practicing Accountant with a Bachelor of Commerce from the Australian National University.

Emergency Management and Response (EMR) Group



Deputy Coordinator-General,

Katarina Carroll AO, APM

Katarina is serving as the Deputy Coordinator-General for the EMR Group on an interim basis.

She brings over 30 years of experience in disaster management and has served as the Commissioner for the Queensland Police Service and the Queensland Fire and Emergency Services. She also served as the chair of the board of the Queensland Reconstruction Authority.

Katarina has coordinated whole-of-state operational responses to multiple disaster events, including the 2019 Queensland bushfires, the 2020 North Queensland Monsoon Flood and the 2022 Southern Queensland flooding.

She combines this experience with exemplary leadership credentials, experience in managing change in complex organisations and extensive networks through the emergency management sector.

In 2008, Katarina was awarded the Australian Police Medal (APM) for distinguished service to the Australian police force.

Disaster Resilience and Recovery (DRR) Group

Deputy Coordinator-General, Dr Jill Charker



Jill is responsible for overseeing policy and program functions. These include Budget and Cabinet material, resilience and recovery policy, leadership of the Hazards Insurance Partnership, grants, program delivery assurance and evaluation, and independent reviews. She is also responsible for supporting key emergency management governance forums such as the National Emergency Management Ministers' Meeting, the Australia New Zealand Emergency Management Committee, as well as chairing the national Recovery Leaders Forum.

Prior to joining NEMA in 2023, Jill was a leader at McKinsey & Company's public sector strategy and organisational practice. Jill has also held chief executive officer and deputy secretary roles in the APS over many years and across diverse portfolios, including employment, human services, immigration, superannuation and national statistics.

Jill holds a PhD in psychology and statistics and has completed an Executive Master of Public Administration. She is a graduate of the Australian Institute of Company Directors, a fellow of the Australian HR Institute and certified HR practitioner. She also holds a postgraduate qualification in applied finance.

Chief Operating Officer (COO) Group

Acting Chief Operating Officer, Sanandan Dasgupta



Sanandan was appointed acting COO on 1 December 2025. He leads corporate and enabling services, communications and media, and strategic engagement.

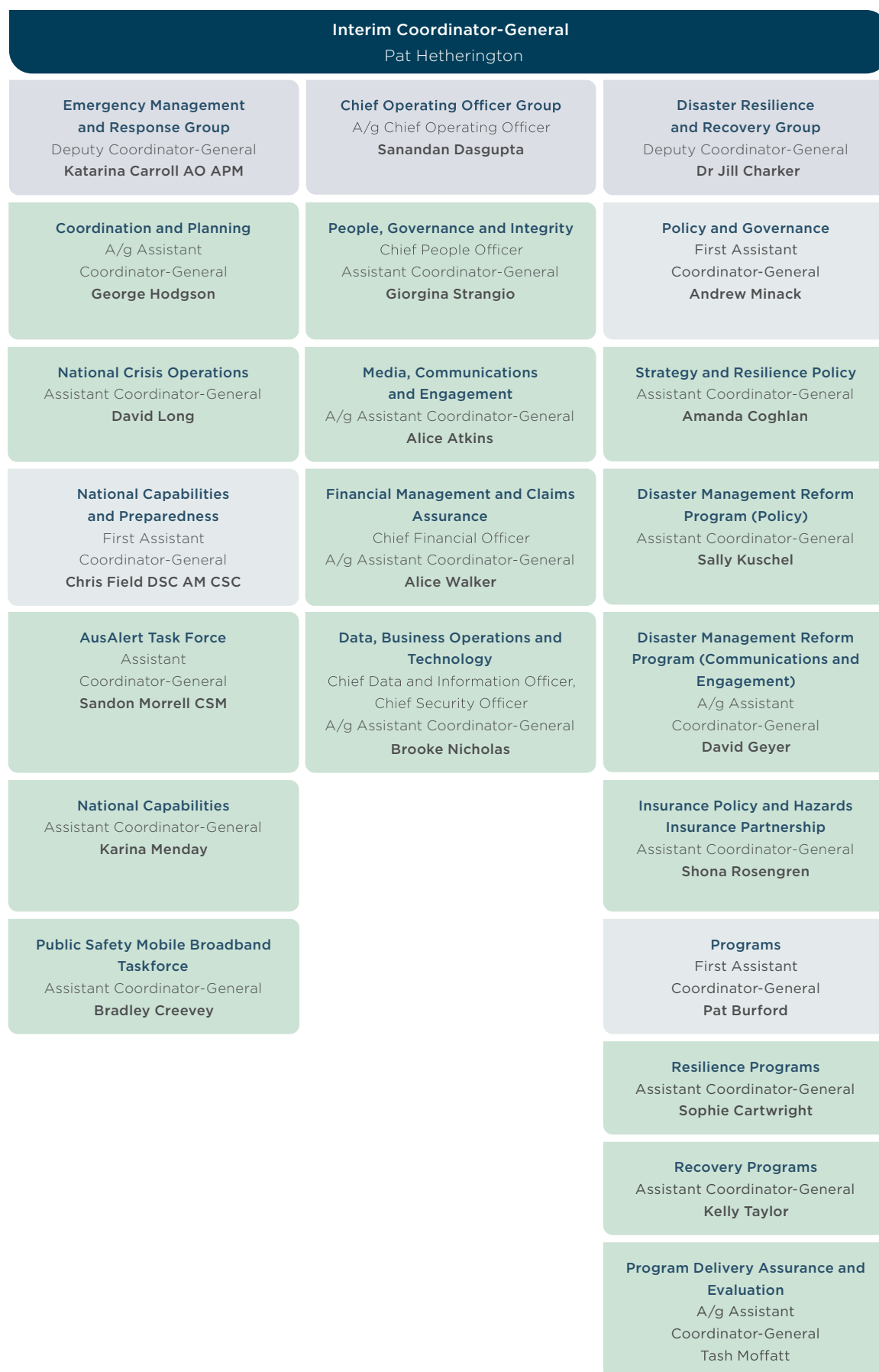
He is a Chartered Accountant and Certified Public Accountant with over 25 years of experience spanning both public and private sectors in Australia and internationally. He joined NEMA in 2024 as Chief Finance Officer and was previously Deputy Chief Finance Officer in the Department of Home Affairs.

Sanandan has led teams responsible for Commonwealth budgeting, revenue management, financial operations and management accounting at Home Affairs. Before Home Affairs, he spent over 8 years in the Department of Finance across several budget and financial teams.

With extensive experience in managing financial operations in complex environments, Sanandan has led significant fiscal reform initiatives, overseen Machinery of Government changes, and provided strategic advice on critical financial and budgetary matters.

Executive remuneration is reported in Appendix 1.

Figure 3: Organisational structure as at 30 June 2026



Part 3:

Annual performance statements



2025–26 Annual Performance Statement

Statement of preparation

As the accountable authority of the National Emergency Management Agency, I present the 2025–26 Annual Performance Statements, as required under paragraph 39(1) (a) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

In my opinion, the annual performance statements:

- accurately present the entity's performance in the reporting period, and
- comply with subsection 39(2) of the PGPA Act.



Pat Hetherington
Interim Coordinator-General
National Emergency Management Agency

Overview

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

The 2025–26 Annual Performance Statement provides an assessment of our performance against the performance criteria set out in the 2025–26 Portfolio Budget Statements (PBS) and Corporate Plan 2025–26. It reports our non-financial performance in achieving our purpose and completes the annual planning, performance and reporting cycle that commenced with the publication of the 2025–26 PBS on 25 March 2025 and the Corporate Plan on 31 August 2025.

What we do

2025-26 PBS

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

1.1: NEMA

NEMA provides national leadership and strategic coordination for all-hazard emergencies and disaster preparedness, response, relief, recovery, reconstruction, risk reduction and resilience across all levels of government and sectors.

1.2: Australian Government disaster and emergency financial support

NEMA is responsible for the Disaster Recovery Funding Arrangements (DRFA) which is the primary method through which the Australian Government financially supports states and territories to provide agreed relief and recovery activities to disaster-affected communities.

Program 1.3: Australian Government resilience, preparedness and disaster risk reduction support

NEMA designs, oversees and administers funding programs related to emergency and disaster prevention, preparedness, response, relief, recovery, reconstruction, risk reduction and resilience, and leads national implementation of the Commonwealth's international and national disaster risk reduction obligations.

Program 1.5: Emergency management

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

Corporate Plan

Purpose

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

Vision

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



To support our enterprise performance results and the requirements of the PGPA Act, we undertake regular reporting of performance criteria. Over the reporting period, business areas tracked, monitored and reported their performance against relevant activities and measures. In understanding our performance results:

- We used a predetermined performance methodology, outlined within each measure and described in detail in the corporate plan and internal audit trail documentation. Any changes or caveats are outlined in the following pages.
- Where a performance measure is supported by a target, business areas have reported against the target to demonstrate performance against the key activity and measure.
- For all performance measures, business areas assigned a result rating, supported by clear evidence and analysis.

We assessed whether we achieved our purpose by rating our performance against the following matrix:

Baseline	First year of data collection
Not achieved	Up to 25% of outputs/outcomes have been completed in the reporting period
Partially achieved	Between 26 and 64% of outputs/outcomes have been completed in the reporting period
Substantially achieved	Between 65 and 99% of outputs/outcomes have been completed in the reporting period
Achieved	All outputs/outcomes have been completed in the reporting period

Analysis of performance against our purpose

Our purpose is to enable more secure, stronger and resilient communities before, during and after emergencies. This is delivered across 4 key activities which reflect our role across the emergency management continuum. All key activities collectively contribute to our purpose.

Overall, we substantially achieved our purpose by delivering strong results across preparedness, response, recovery, risk reduction and resilience. We achieved 4 performance measures, substantially achieved 2 performance measures and partially achieved one performance measure. Of the 18 targets, 11 were achieved, 4 were substantially achieved, one was partially achieved, one was not achieved, and one established a baseline.

Our strongest achievements were in delivering national preparedness activities, activating agreed response mechanisms and capabilities, supporting timely recovery assistance, preparing for the delivery of AusAlert (previously National Messaging System), including conducting extensive community-based trials, and delivering disaster risk reduction investment through the Disaster Ready Fund (DRF). These achievements were supported by established national coordination arrangements, strong partnerships across governments and sectors, and continued investment in national capability.

Some measures also reflected maturing systems and capability, including project milestones that were substantially achieved and National Joint Common Operating Picture (NJCOP) user engagement that did not meet target. These results provide a basis for further improvement in capability delivery, user adoption, and outcome and impact reporting.

We are continuing to strengthen our performance reporting framework to provide a more complete picture of effectiveness, efficiency and impact. This includes enhancing effectiveness measures to better demonstrate value for money, expanding outcomes and impact reporting beyond activity-based outputs, and supporting more consistent reporting for cross-entity initiatives where outcomes are achieved through collective effort.

	Key activity 1 Preparedness	Key activity 2 Response	Key activity 3 Recovery	Key activity 4 Risk reduction and resilience
Baseline				
Not achieved				
Partially achieved		PM4		
Substantially achieved	PM2		PM5	
Achieved	PM1	PM3		PM6, PM7

Our performance was also shaped by the operating environment. Disaster events vary in number, scale, location and complexity each year, meaning that activity levels such as plan activations, coordination meetings, deployments and recovery requests should be interpreted in context. These results demonstrate that we continued to lead, coordinate, enable and support national emergency management outcomes before, during and after emergencies. Our role is continual, with long-term effort to build capability, resilience and readiness across governments, communities and the broader emergency management system, helping Australia better anticipate, withstand and respond to future challenges.

Key activity	Trend over time	2025-26 performance results	2024-25 performance results
Key activity 1 Preparedness	Maintained	PM1: Achieved PM2: Substantially achieved	PM1: Achieved PM2: On track
Key activity 2 Response	Improved	PM3: Achieved PM4: Partially achieved	PM3: On track PM4: Moderately achieved
Key activity 3 Recovery	Improved	PM5: Substantially achieved	PM5: On track
Key activity 4 Risk reduction and resilience	Maintained	PM6: Achieved PM7: Achieved	PM6: Moderately achieved PM7: On track PM8: Achieved

Note: The 2024-25 ratings reflect the rating terminology used for that reporting period and are included for trend context only.

Results

Key activity 1: Preparedness

We lead and coordinate national preparedness, build national capabilities and lead policy to support the Australian Government, jurisdictions and the Australian community in responding to and recovering from all-hazard crises.

Performance measure 1	Target	2025-26 result
100% achievement of key deliverables for national preparedness activities.	100% achievement of key deliverables for the 2025-26 review of the NEMA-administered national-level plans in line with the Australian Government Crisis Management Framework (AGCMF).	Achieved The COMDISPLAN strategic review and drafting of new AUSNATHAZPLAN are underway with a deadline of September 2026 (ahead of HRWS 2026/27 and in line with agreed timeframes).
	100% achievement of key deliverables for the 2025-26 Higher Risk Weather Season (HRWS) National Preparedness Program.	Achieved All deliverables for the 2025-26 HRWS National Preparedness Program were successfully achieved.
	100% achievement of key deliverables for the 2025-26 National Crisis Exercising Program.	Achieved Successfully delivered both national-level exercises in September 2025 and June 2026, achieving all key program deliverables and meeting the intended aims and objectives of each activity.
Methodology: Analysis of whether key deliverables have been achieved in leading and coordinating national preparedness activities.		

Performance measure 2	Target	2025–26 result
100% achievement of delivery milestones for the implementation of capability projects.	100% of National Emergency Management Stockpile (NEMS) project milestones for 2025–26 achieved.	Substantially achieved Of the 3 milestones for the reporting period, 2 were 100% achieved, and one was 90% completed. This gives an overall result of 97%.
	100% of cell broadcast National Messaging System (AusAlert) stage 1 milestones for 2025–26 achieved.	Achieved This target comprised 6 equally weighted milestones, with 6 out of 6 milestones completed. This gives an overall result of 100%.
	100% of Public Safety Mobile Broadband (PSMB) Taskforce milestones for 2025–26 achieved.	Substantially achieved This target comprised 5 equally weighted milestones, with 2 out of 5 milestones completed, 2 were 35% completed, and one was 75% completed. This gives an overall result of 68%.
	100% of 2025–26 Disaster Relief Australia (DRA) Volunteer Uplift Program milestones achieved through the grant funding agreement.	Substantially achieved Two milestones remained for this performance measure in 2025–26. DRA reported milestones 12 and 13 as 87% and 94% complete respectively, giving an overall result of 91%, notwithstanding DRA's subsequent decision to enter liquidation within the reporting period.
	100% of 2025–26 National Aerial Firefighting Centre (NAFC) deliverables achieved through the grant funding agreement.	Achieved All 5 of the 2025–26 deliverables were achieved, giving an overall result of 100%.

Methodology: Analysis of whether delivery milestones for the implementation of capability projects have been achieved in accordance with project governance arrangements.

Analysis

We strengthened national preparedness by improving the Australian Government's ability to anticipate, plan for and respond to all-hazard crises. Our work enhanced national crisis management arrangements by clarifying roles, strengthening planning arrangements and improving preparedness across government, including the strategic review of the Australian Government Disaster Response Plan (COMDISPLAN) and drafting of the new Australian Government Natural Hazards Plan (AUSNATHAZPLAN).

These products support clearer roles, more consistent planning and improved capability across Australian Government agencies. They also strengthen coordination with states, territories and industry to support communities impacted by natural hazard events across response, relief and early recovery.

We also delivered preparedness activities that supported shared understanding of seasonal risks, national capability and coordination arrangements ahead of the HRWS. Through briefings, updated reference material, lessons integration, and the National Preparedness Summit, we supported ministers, parliamentarians, jurisdictions, agencies, industry, media and community-facing stakeholders to understand likely risks, strengthen relationships and identify national capability gaps before the season commenced.

We further strengthened national capability and preparedness through the National Crisis Exercising Program. National-level exercises, including the National Preparedness Summit Exercise and Exercise Nexus, tested arrangements for nationally significant and catastrophic crises. These exercises brought together Commonwealth, state and territory, industry and specialist partners to validate response and early recovery, decision-making, communication and coordination arrangements, and to inform future capability development and continuous improvement efforts.

Planning is just one element of our role. We also support the development of national capabilities to enhance resilience and safety outcomes for the Australian community. We substantially achieved delivery milestones for the implementation of capability projects, with each project contributing to strengthened national preparedness and emergency management capability.

- The **NEMS** capability demonstrated strong progress. We completed procurement of deployable assets and consumables, finalised the Tranche 2 tender process, and expanded the supplier panel to 31 suppliers. Strategic partnerships with other Australian Government agencies were progressed. On 8 September 2025, NEMA signed a Memorandum of Understanding with the National Critical Care Centre and Trauma Response Centre (NCCTRC), providing shared capability access between NEMS and NCCTRC. The project is closing, with NEMS to report through Performance Measure 3 as an ongoing capability.
- The National Messaging System was renamed **AusAlert** on 26 February 2026 and advanced through Stage 1 delivery within the reporting period. This included delivering preparatory training modules to system users, achieving service and operational readiness status, successfully delivering community-based trials covering all states and territories, and a cross-border trial, finalising contracted milestones with providers, conducting security assessments, progressing intergovernmental agreement negotiations, and developing a draft national operating protocol. The successful completion of 9 community-based trials (CBTs) across Australia, in partnership with jurisdictions and local governments, was a key deliverable and achievement in the reporting period. The successful AusAlert CBT program established a technical and public awareness baseline for the program in advance of the National Test on 27 July 2026.

- The **PSMB** program progressed through a revised delivery pathway agreed by the Commonwealth and jurisdictions. This included endorsement of capability requirements to inform future market engagement, completion of legislative and regulatory analysis undertaken in consultation across governments, and progression of a co-funded approach to market with participating jurisdictions to obtain market-tested costs for the PSMB capability.
- **DRA** reported that it had substantially achieved its volunteer uplift milestones under the Grant Agreement with the Commonwealth, with progress reported against the Volunteer Recruitment Framework and Domestic Partnership Development milestones. However, in May 2026, DRA's Board made the decision to enter into voluntary administration, and DRA is now in liquidation.
- The **NAFC** completed all 2025–26 deliverables, supporting continued national aerial firefighting capability and the National Resource Sharing Centre, with government agreeing to a further 3 years of funding from 2026–27.

These achievements supported our purpose by improving national readiness before emergencies occur. The preparedness work strengthened planning, coordination and shared understanding of risk, while the capability projects supported practical improvements in the tools, systems and resources available to governments and communities before, during and after emergencies. Performance was also supported by strong collaboration across Commonwealth, state and territory governments, industry partners and community stakeholders in a complex emergency management environment. The ongoing improvement of coordination arrangements and the delivery of national capabilities highlighted areas for continued improvement and investment by our agency.

Authority: 2025–26 PBS; Corporate Plan 2025–26, pages 30–43.

Key activity 2: Response

Lead and coordinate Australian Government response and support international response when required.

Performance measure 3	Target	2025–26 result
As agreed by NEMA, response resources and capabilities are deployed 100% of the time and in a timely manner to aid response efforts to disaster-impacted jurisdictions.	100% of requests for the National Coordination Mechanism (NCM) are activated as agreed by NEMA.	Achieved Between 1 July 2025 and 30 June 2026, all 49 requested NCMs were approved to be convened with 49 NCMs held. This gives an overall result of 100%.
	100% of requests for stockpiled goods within the NEMS are ready and available for deployment within 24 hours of tasking.	Achieved Between 1 July 2025 and 30 June 2026, the NEMS capability was requested once and deployed once. This gives an overall result of 100%.
	100% of requests for coordination and planning support are fulfilled within 48 hours.	Achieved Between 1 July 2025 and 30 June 2026, coordination and planning officers (CPOs) were requested and deployed to state/territory emergency operations centres 29 times within 48 hours. This gives an overall result of 100%.
Methodology: Analysis of whether approved appropriate response resources and capabilities have been deployed 100% of the time, and in a timely manner, to aid response efforts to disaster-impacted jurisdictions.		

Performance measure 4	Target	2025–26 result
Communities, leaders and stakeholders make effective decisions through decision support information and predictive analysis.	Crisis intelligence delivers a service to meet requirements on 80% of requests for information.	Achieved For the reporting period, 111 out of 111 crisis intelligence products were delivered against service requirements.
	Increase the percentage of active NJCOP users in 2025–26 from 40% to 45%.	Not achieved As at 30 June 2026, there were 504 active users of the system, down from 619, resulting in an 18.5% decrease in users.

Methodology: The final calculation averaged the reporting criteria results for each planned performance result against the target of 100%, with each result having an equal weighting. The planned performance results measured were: a) crisis intelligence delivers a service to meet requirements on 80% of requests for information; and b) an increase in the percentage of active NJCOP users in 2025–26 from 40% to 45%.

Analysis

We continued to lead and coordinate Australian Government action and assistance for all-hazards emergencies in accordance with the AGCMF. We achieved key response outcomes by activating agreed mechanisms and capabilities when required. National plans were activated within 48 hours on all occasions they were required, including COMDISPLAN, the Australian Government Plan for Reception of Australian Citizens and Approved Foreign Nationals Evacuated from Overseas (AUSRECEPLAN) and the Australian Government Overseas Assistance Plan (AUSASSISTPLAN), as well as activations for domestic severe weather, bushfire risk, international repatriation and overseas disaster assistance.

The **NCM** was activated 100% of the time it was requested, with 49 meetings held. The meetings addressed a diverse range of events and risks, including tropical cyclones (Fina and Narelle), nationally significant natural hazards, national supply chain disruptions, fuel security and supply impacts, the domestic consequences of the conflict in the Middle East, potential repatriation operations for Australians overseas, the repatriation of travellers from the MV Hondius, avian influenza preparedness, and Ebola preparedness planning. Many meetings were co-chaired with lead Australian Government agencies, including the Departments of Home Affairs; Foreign Affairs and Trade; Climate Change, Energy, the Environment and Water; Industry, Science and Resources; Agriculture, Forestry and Fisheries; and Health, Disability and Ageing.

In addition to this coordination role, we maintained deployment readiness through the **NEMS**, with the one formal requests for stockpiled goods ready and available for deployment within 24 hours of tasking. All 29 requests for coordination and planning support were fulfilled within 48 hours. This support included the deployment of **CPOs** into operations centres to facilitate real-time situational awareness, and state and territory requests for Australian Government non-financial assistance. Eighteen of the deployments were requested by the Australian Government Crisis Coordination Team and 11 were requested by the impacted state or territory

We further strengthened national response capability by providing decision support information and predictive analysis to communities, leaders and stakeholders. We delivered all required decision support products, including research, open-source insights, national watch points, consequence analysis, seasonal outlooks and horizon scan reports. These products supported decision-making by improving situational awareness and helping leaders understand emerging risks.

NJCOP continued to mature as a platform for near-real-time situational awareness but did not meet the target for active users. Our assessment indicates the decline reflects several factors, including product maturity, changed demand, account deactivations, and agencies developing their own bespoke common operating pictures.

Authority: 2025-26 PBS; Corporate Plan 2025-26, pages 30-43.

Key activity 3: Recovery

We lead and coordinate effective Australian Government recovery support to disaster-impacted states, territories, local government and communities.

Performance measure 5	Target	2025–26 result
The government supports jurisdictions to deliver timely and targeted recovery assistance to communities impacted by disasters.	DRFA, Australian Government Disaster Recovery Payment (AGDRP) and Disaster Recovery Allowance internal timeliness targets are met 100% of the time.	Substantially achieved For DRFA, 163 of a total of 164 (99%) Category A and B activations were acknowledged and confirmed by NEMA within 2 business days and 13 of a total of 14 (93%) Category C and D request briefs were provided to the Minister within 20 business days. For AGDRP and Disaster Recovery Allowance, there were 14 out of a total 14 briefings (100%) provided to the Minister to activate or extend AGDRP and Disaster Recovery Allowance within agreed timeframes.
	Agreed Tiered Recovery Support Assessment is undertaken within 20 days of an event peak 100% of the time to identify relevant levels of Commonwealth support beyond traditional financial mechanisms for events if required.	Achieved 76 of 76 assessments were completed at 100% and in accordance with agreed timeframe of 20 days.

Methodology: This performance measure assessed our responsiveness to recovery needs by analysing the timeliness of funding support provided through jurisdictions or direct Commonwealth payments to affected communities. Timeliness was used as a proxy for efficiency because, in emergency management contexts, responsiveness is critical to effective support.

Analysis

We supported timely and targeted Australian Government recovery assistance to disaster-impacted communities by working with states and territories to activate and assess relief and recovery support. This included support under the DRFA, AGDRP and Disaster Recovery Allowance.

- For **DRFA**, 163 of a total of 164 (99%) Category A and B activations were acknowledged and confirmed by NEMA within 2 business days, and 13 of a total of 14 (93%) Category C and D request briefs were provided to the Minister within 20 business days. The one notification was delayed due to waiting for advice from government.
- For **AGDRP** and **Disaster Recovery Allowance**, 14 out of 14 briefings (100%) were provided to the Minister to activate or extend AGDRP and Disaster Recovery Allowance.

While the 100% timeliness target was not fully met, no immediate recovery needs were delayed.

We also supported affected communities through the Tiered Recovery Support Assessment process. This process helps determine whether disaster-impacted communities require additional recovery assistance beyond standard arrangements such as the DRFA. It strengthens Commonwealth coordination of state and territory-led recovery efforts by identifying where extra support may be needed. We assessed 76 events that impacted communities across Australia which informed the work of the Commonwealth Disaster Recovery Inter-Departmental Committee (IDC), which we convened and chaired throughout the 2025–26 disaster season. The IDC met 13 times to coordinate Australian Government recovery support and identify opportunities to assist impacted jurisdictions and communities.

These results demonstrate our contribution to supporting communities after emergencies by enabling recovery assistance to be considered, assessed and activated in a timely way. The strong performance against timeliness targets helped ensure recovery support remained responsive to community needs, while the Tiered Recovery Support Assessment process strengthened the Commonwealth's ability to identify where additional recovery support may be required beyond standard financial mechanisms.

Authority: 2025–26 PBS; Corporate Plan 2025–26, pages 30–43.

Key activity 4: Risk reduction and resilience

Lead reforms and activities to reduce Australia’s disaster risk in line with national and international frameworks, and through targeted investment in people, capabilities and communities.

Performance measure 6	Target	2025–26 result
Australia’s disaster risk is reduced, and national resilience is strengthened to minimise loss and harm.	An effective and connected disaster risk reduction knowledge system that provides an increased understanding of disaster risk and how to reduce it.	Baseline established
	Insights delivered from the Hazards Insurance Partnership (HIP) and the National Insurance Dataset (NID) support emergency management decision-making across government (inclusive of NEMA)	Achieved Insights delivered from the HIP and the NID supported emergency management decision-making.

Methodology:

- a. The baseline for this measure was developed through a desktop analysis and the creation of a relationship map to understand connectors, silos and if responsibility for integration is clear or diffuse. The uptake and use of National Hazard Research Australia research, Australian Institute of Disaster Resilience products and training, and the Disability Inclusive Emergency Management Toolkit were assessed. Disaster risk reduction-focused committee papers and meeting outcomes for the Australia-New Zealand Emergency Management Committee (ANZEMC) and the National Emergency Management Ministers’ Meeting were reviewed to assess committee member engagement. Each element of the methodology used to develop the baseline was evenly weighted.
- b. Assessment of the impact will be drawn from evidence of where views have been received through HIP meeting minutes, event reports and other feedback mechanisms, as well as the NID. A qualitative assessment of where these insights have been considered in government decision-making and risk reduction investment will be completed.

Performance measure 7	Target	2025–26 result
Disaster risk reduction investment supports communities, businesses and individuals to be better prepared for, and more resilient to disaster events.	100% achievement of program design and delivery milestones for Round 3 of the DRF.	Achieved All design and delivery milestones were achieved.

Methodology: The analysis assessed whether DRF program design and delivery milestones were achieved year on year. Data was drawn from briefings to the Minister and compared against the Disaster Ready Fund Act 2019 and funding round guidelines, which establish round timeframes.

Analysis

We made a significant contribution to strengthening Australia’s disaster resilience by improving the evidence base for disaster risk reduction, supporting informed decision-making across governments, and delivering the Australian Government’s principal investment in disaster risk reduction and resilience.

We established a baseline for an effective and connected disaster risk reduction knowledge system. Using desktop analysis, stakeholder mapping and qualitative assessment, we examined how knowledge is generated, shared and applied across the national emergency management system, including the strength of connections, potential silos and clarity of responsibility for integration.

The assessment considered the uptake and use of National Hazards Research Australia research, Australian Institute for Disaster Resilience products and training, and the Disability Inclusive Emergency Management Toolkit. It also reviewed disaster risk reduction papers and outcomes from the ANZEMC and National Emergency Management Ministers’ Meeting to assess senior decision-maker engagement. Each component of the baseline methodology was evenly weighted.

The baseline demonstrated that our strongest role is as an enabler and connector. Through investment in national research, guidance and inclusive resources, we supported the translation of evidence into policy and practice and improved access to risk information across jurisdictions and sectors. The baseline will enable us to assess the effectiveness of Australia’s disaster risk reduction knowledge system and support implementation of the United Nations Sendai Framework for Disaster Risk Reduction and the National Disaster Risk Reduction Framework. National governance forums maintained disaster risk reduction as a standing focus, enabling senior officials and ministers to consider emerging evidence, research findings and strategic priorities.

Further strengthening the evidence base for decision-making, we continued to support the **HIP**, which brings together governments and the insurance sector to improve understanding of disaster risk and insurance-related impacts, with three HIP meetings convened. A second tranche of National Insurance Dataset extracts was presented and shared with all jurisdictions, providing valuable insights into insurance coverage, affordability and disaster impacts. The committee also considered insurance industry event reports relating to severe storms in Queensland and New South Wales and flooding in Queensland, enabling governments to better understand the financial and recovery impacts of these events. This information enhanced the evidence available to inform policy development, resilience initiatives and recovery planning. The agreement of guiding principles between Hazard Insurance Partnership members and the Australian Government, marked through a joint media release by the Assistant Minister

for Emergency Management and the Insurance Council of Australia, further demonstrated collaborative national efforts to address disaster risk and resilience challenges.

We also delivered the **DRF**, the Australian Government's principal investment supporting long-term disaster risk reduction and resilience. Through the DRF, we partnered with state, territory and local governments to fund initiatives that help communities, businesses and individuals better prepare for, withstand and recover from disasters caused by climate change and other natural hazards.

Across the first 3 rounds of the DRF, nearly 100 projects have been completed including the provision of back-up power for evacuation centres, new early warning systems and fire danger signage, and coastal protection works. In 2025-26, the third year of the program, we administered \$200 million in funding supporting 96 projects nationwide. Funding was awarded to a range of projects including grey, blue and green infrastructure, knowledge sharing, cultural burning and mobile assets.

All 4 of the 2025-26 DRF performance milestones were achieved. The Minister approved funding recommendations, funding schedules were executed with all states and territories, payments were made within required timeframes, and NEMA endorsed implementation plans. These results demonstrate strong program governance, effective stakeholder engagement and successful delivery of a nationally significant resilience investment program.

Collectively, these activities strengthened Australia's capacity to understand, assess and reduce disaster risk. By improving the sharing and application of disaster risk information, enhancing collaboration between governments and key stakeholders, and delivering substantial resilience investments through the DRF, we advanced informed decision-making and practical action to reduce the impacts of future disasters on Australian communities.

Authority: 2025-26 PBS; Corporate Plan 2025-26, pages 30-43.

Part 4:

Management and accountability



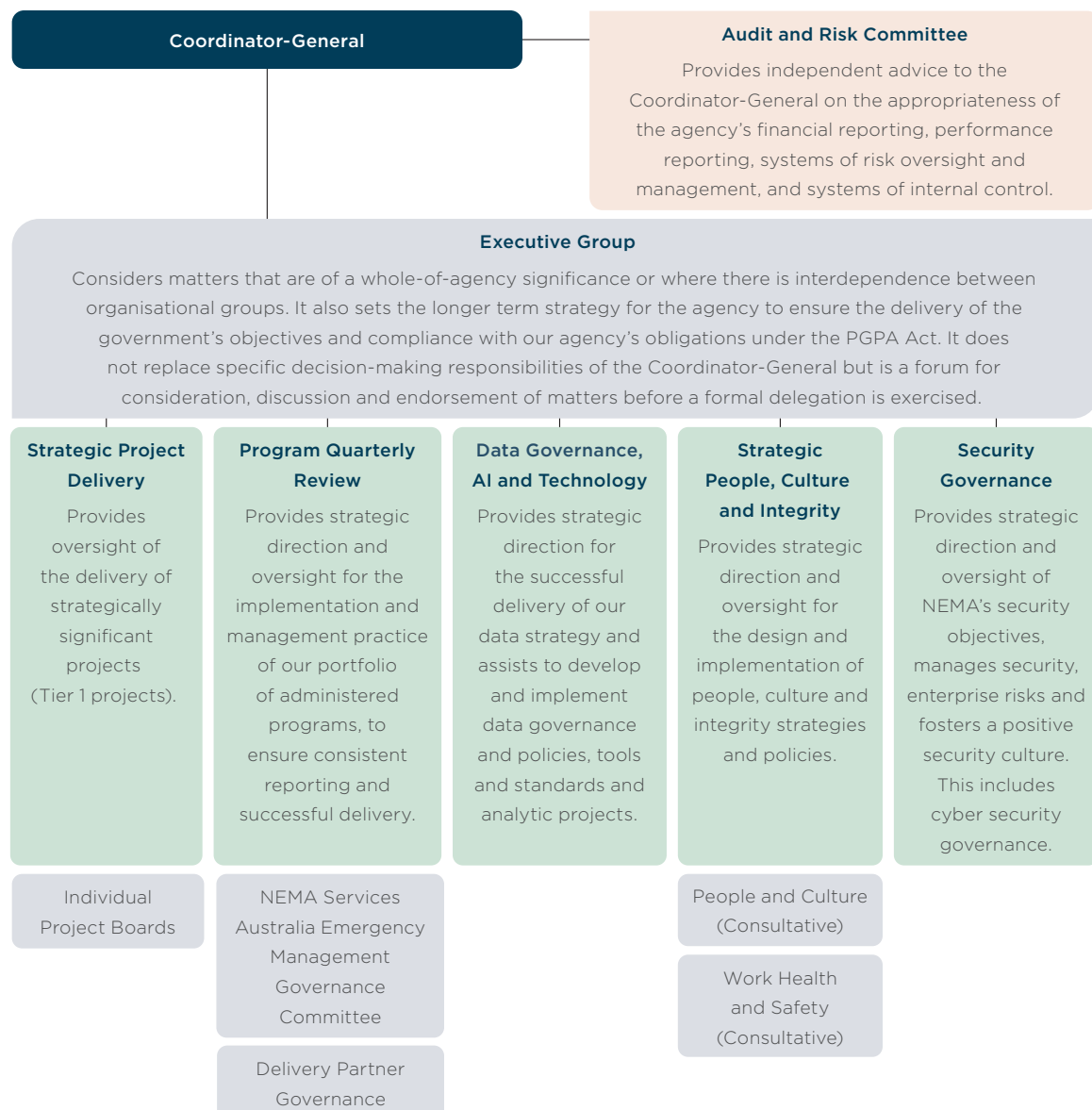
Corporate governance

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

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

Our governance framework (**Figure 4**) promotes the principles of good governance and supports our performance in line with government and organisational priorities.

Figure 4: Governance structure



Executive Group

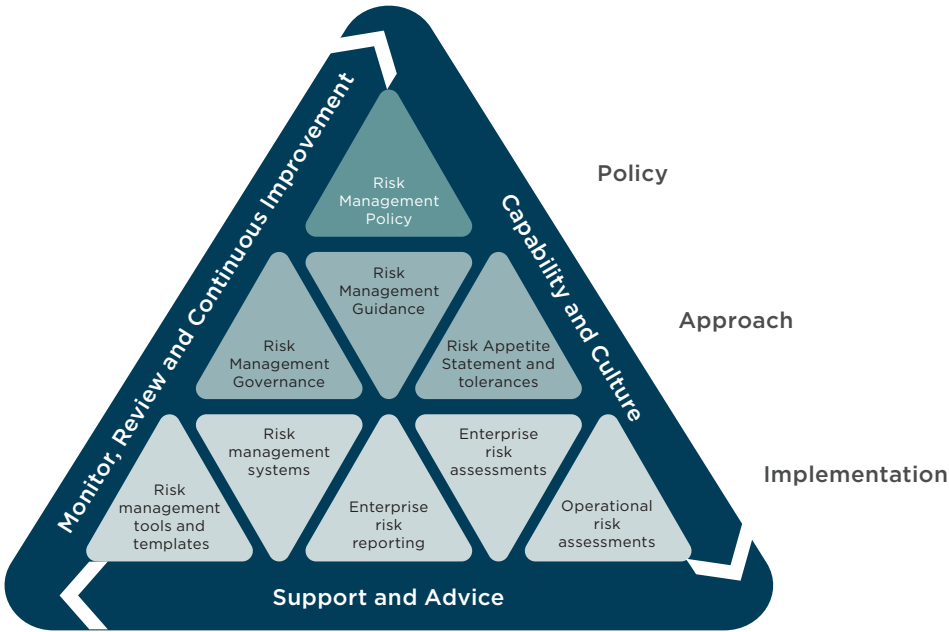
The Executive Group is chaired by the Coordinator-General and provides leadership and strategic direction for the delivery of our purpose and strategic objectives. It supports the Coordinator-General in the discharge of duties under the PGPA Act.

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

- **Strategic Project Delivery Committee** oversees the delivery of our strategically significant projects.
- **Program Quarterly Review Committee** provides strategic direction and oversight for the implementation and management practice of our portfolio of administered programs, to ensure consistent reporting and successful delivery.
- **Data, Artificial Intelligence and Technology Governance Committee** provides strategic direction for the successful delivery of our data strategy and assists to develop and implement data governance and artificial intelligence (AI) policies, tools and standards, and analytic projects.
- **Security Governance Committee** provides strategic direction and oversight of our security objectives, manages security enterprise risks and fosters a positive security culture in accordance with the Protective Security Policy Framework (PSPF) and Information Security Manual (ISM). This includes cyber security governance.
- **Strategic People, Culture and Integrity Committee** provides strategic direction and oversight for the design and implementation of our people, culture and integrity strategies and policies.

Managing our risks

Figure 5: Risk management framework



We continue to mature and operationalise our policies and procedures to enable effective risk management. Our risk management framework (Figure 5) aligns with the Commonwealth Risk Management Policy and enables us to meet our obligations under the PGPA Act.

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

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

Our risk management includes identifying areas of strategic risk which, if realised, could affect our ability to achieve our purpose. The strategic risks and opportunities outlined in **Table 1** were actively monitored in 2025-26.

Table 1: Key risks and opportunities

Our opportunity	Using our national leadership to improve and strengthen coordination with and between state and territory crisis management agencies.
Our key risks	In response to a crisis and during recovery, preparedness, mitigation and risk reduction activities, our collaboration, partnerships and leadership are not effective in delivering government priorities. As stewards, we fail to effectively use our resources to provide timely, coordinated and valued support to the community, resulting in a lack of confidence in the system. In a crisis, the execution of our increased responsibilities under the updated AGCMF does not contribute effectively to protecting Australian communities. We fail to influence the national emergency management policy agenda to build greater resilience, preparedness, response, recovery and risk mitigation outcomes. We fail to adequately support the physical and psychological health, safety and wellbeing of agency staff, including when deployed domestically.

Audit and Risk Committee

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

The Audit and Risk Committee's charter is available on our website at www.nema.gov.au/about-us/governance/reporting-and-publications.

During 2025-26, the committee held 4 formal meetings and one special meeting. The members, their experience and meeting attendance is outlined in **Table 2**.

Table 2: Audit and Risk Committee 2025-26

Member name	Qualifications, knowledge, skills or experience	Number of meetings attended	Number of meetings held	Total annual remuneration (GST inc.)	Additional information
Ms Maria Storti	Ms Storti specialises in financial, governance and risk management. She has served as a member of several boards and audit committees across the Australian Government and not-for-profit sectors. She is a highly experienced executive and former Ernst & Young partner and other senior executive roles across the Australian Government and education sector. Ms Storti holds a Bachelor of Economics and Accounting from the Australian National University as well as being a Fellow of the Australian Institute of Company Directors, Fellow of the Institute of Chartered Accountants in Australia and a Master of Business Administration (MBA) from University of Canberra.	5	5	\$24,504.00	Chair
Ms Samantha Montenegro	Ms Montenegro is an experienced senior executive who advises on governance, strategic risk management, finance and assurance. She has established whole-of-government policy and project management frameworks and has worked in government banking and insurance roles. Ms Montenegro holds bachelor's degrees in commerce and economics from the Australian National University, as well as a Graduate Certificate in Disaster Risk Reduction, a program delivered through CIFAL Newcastle, a United Nations training centre focused on disaster resilience and sustainable development and hosted by the University of Newcastle. Ms Montenegro is a Graduate of the Australian Institute of Company Directors and a Fellow of Chartered Accountants Australia and New Zealand.	4	5	\$0	Deputy Chair As a member of staff at the Australian National University, Ms Montenegro is not eligible to receive sitting fees from NEMA.
Ms Fiona Smart	Ms Smart has over 30 years of experience in the APS and has held senior management roles in social policy, program development, implementation and management, and business transformation and administration. This includes over 15 years' experience in grant design, selection and management, including leading development of a key Commonwealth government grants management system. Ms Smart is an experienced audit and risk committee member. Ms Smart holds a Bachelor of Economics from the Australian National University.	5	5	\$12,762.50	Member

Member name	Qualifications, knowledge, skills or experience	Number of meetings attended	Number of meetings held	Total annual remuneration (GST inc.)	Additional information
Mr Darren Box	Mr Box is a highly experienced senior executive with over 30 years' experience spanning national social service to national security across the Commonwealth and United Kingdom. This includes extensive financial management and organisational reform experience and a commitment to driving organisational change and building capability. In November 2020, Mr Box created Darren Box Pty Ltd, a consulting business, with a focus on professional coaching, facilitation, independent assurance, and management consulting. Mr Box is a Fellow Certified Practising Accountant and holds a Bachelor of Business Administration (BBA) Accounting from Charles Sturt University.	5	5	\$12,066.35	Member

**Total annual remuneration is reported on actual payments made within the reporting period.*

Fraud and corruption control and prevention

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

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

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

We have an established mechanism for reporting fraud and corruption on our website, including an online reporting form and a dedicated reporting email address (reportfraud@nema.gov.au) to provide an avenue of referral to our Integrity Officer. We maintain a central register for reported fraud and corruption incidents and engage specialist investigators when required. We also refer reported incidents to our delivery partners where they are best placed to investigate the matter.

Our Integrity Framework supports a strong integrity culture by clearly articulating the standards and obligations for conduct, performance and behaviour of all employees. It is based on the Commonwealth Integrity Maturity Framework, which is a set of 8 integrity principles that are derived from the key Commonwealth integrity laws, policies and procedures. It also considers the requirements of the National Anti-Corruption Commission.

Freedom of information

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

Remediation of information published in previous annual reports

The *NEMA Annual Report 2024-2025* contained nil errors.

External scrutiny

Our operations are subject to oversight by several external bodies, including Parliamentary committees, the Commonwealth Ombudsman, Australian National Audit Office (ANAO) and the Administrative Appeals Tribunal. Our involvement in Parliamentary committee inquiries and reviews between 1 July 2025 and 30 June 2026 is outlined in **Table 3**.

In the reporting period, the ANAO completed zero performance audits with us.

Table 3: Parliamentary Committee inquiries and reviews

Committee	Inquiry	Date appeared
Senate Environment and Communications References Committee	Triple Zero Service Outage	Thursday 26 February 2026
House Standing Committee on Regional Development, Infrastructure and Transport	Local Government Funding and Fiscal Sustainability	Thursday 12 February 2026
Senate Standing Committee on Foreign Affairs Defence and Trade	National Volunteer Incentive Scheme (Climate Army)	Monday 29 September 2025

Managing and developing employees

Our people are critical to delivering our purpose and supporting communities before, during and after emergencies. During 2025–26, we continued to strengthen our workforce management practices, focusing on workforce capability, employee wellbeing, workplace culture, and the policies and systems to support a high-performing agency. Throughout the year, we maintained a strong focus on fostering a safe, inclusive and high-performing workplace that reflects our values and expected behaviours. We invested in initiatives that support employee engagement, professional growth and leadership capability while ensuring employees have access to appropriate workplace support services.

We reviewed and updated key people policies to ensure employees and managers have clear guidance on entitlements. This included the introduction of revised policies covering annual leave, personal/carer's leave and flexible working arrangements, supporting consistent decision-making, and promoting flexible and supportive ways of working.

Employee wellbeing remained a priority. In addition to our Employee Assistance Program (EAP), we introduced Ombpoint, an independent and confidential support service available to all employees. Ombpoint provides employees with an impartial avenue to discuss workplace concerns, explore options and seek guidance on matters such as workplace relationships, role expectations, organisational change and leadership advice.

We continued to recognise and celebrate employee achievements through initiatives aligned with our Awards and Recognition Framework. This included the annual Coordinator-General's Awards, which acknowledge individuals and teams who demonstrate excellence, leadership, innovation, collaboration and a strong commitment to the APS Values. These awards reinforce the behaviours and contributions that support organisational success and strengthen our culture of recognition.

We operate in line with the APS Strategic Commissioning Framework. Core work is done in-house in most cases, and any outsourcing of core work is minimal and aligns with the limited circumstances permitted under the APS Strategic Commissioning Framework.

Employee performance and capability development

We are creating an inclusive workplace where our people can thrive, develop their capabilities and make their best contribution. The newly developed Performance Excellence Framework and Performance Excellence Toolkit were implemented for the 2025–26 Performance Development Agreement cycle. Support was provided to employees and managers throughout the year through drop-in sessions, refreshed templates and guidance material, and one-on-one advice.

We supported capability development through learning, formal study, job-specific training and other development opportunities. Following the 2025–26 APS Census, which highlighted strong employee engagement and opportunities to further empower employees and develop leaders, we progressed a mentoring program to be launched in 2026–27 to support connection, capability building, career development and retention.

Employees accessed targeted professional development, including a cross-team learning session for APS5, APS6 and EL1 employees to build knowledge, strengthen networks and support professional growth.

We launched our inaugural Reflect Reconciliation Action Plan (RAP) during NAIDOC Week in July 2025. The Reflect RAP provides a framework for us to engage meaningfully in reconciliation and establish the foundations for future RAPs. A RAP Working Group, with representatives from across the agency, provides strategic guidance on its implementation.

We continued to recognise days of significance that promote inclusion, reconciliation, diversity and respect, including Reconciliation Week, NAIDOC Week, Harmony Day, International Women's Day, Wear It Purple Day and IDAHOBIT. Activities such as intranet articles, morning teas and all-staff presentations helped raise awareness and bring employees together across the agency.

Employment arrangements

The NEMA Enterprise Agreement 2024-2027 commenced on 26 April 2024. It provides terms and conditions of employment for all non-Senior Executive Service (SES) employees.

Terms and conditions of employment for SES employees are set out in a collective determination made under section 24(1) of the *Public Service Act 1999*.

Individual Flexibility Arrangements (IFAs) are used to provide flexibility in relation to matters such as working arrangements and hours of work or to recognise specific skills, qualifications or business requirements.

We offer a range of non-salary benefits that support employee wellbeing, development and flexible ways of working. These include access to flexible working arrangements, such as hybrid and remote work options (where operationally suitable), flexible start and finish times and part-time work arrangements. Our employees also have access to a range of leave entitlements, including annual leave, personal/carer's leave, long service leave and compassionate leave. No performance pay provisions were in operation for employees in this reporting period.

All reportable staff data is included in **Appendix 1**.

Employee health and wellbeing

Employee health, safety and wellbeing remained a key focus during 2025-26. Employees had access to a range of support services, including the EAP, Ombpoint and Before Blue (early intervention program). Together, these services provide confidential counselling, workplace support, mental health resources and independent guidance to assist employees in navigating personal and work-related challenges. We continued to invest in preventative health and wellbeing initiatives, including the annual influenza vaccination program. In 2025-26, vaccinations were delivered on site for the first time, increasing accessibility for employees and contributing to higher participation rates. These initiatives support our commitment to fostering a healthy, resilient and high-performing workforce.

Table 4: *Public Service Act 1999* employment arrangements 2025-26

Employment arrangements	SES	Non-SES	Total
Enterprise Agreement	0	390	390
Determinations under subsection 24(1) of the <i>Public Service Act 1999</i>	21	0	21
Total	21	390	411

Work health and safety

We are committed to providing a safe and healthy workplace and supporting the physical and psychological wellbeing of employees. During 2025-26, we continued to strengthen our work health and safety (WHS) arrangements through proactive risk management, consultation and continuous improvement. Our WHS Committee met regularly throughout the year to review health and safety policies and procedures, monitor emerging risks and consider issues raised by managers and employees. These arrangements support our commitment to maintaining a safe, respectful and inclusive workplace and to effectively managing both physical and psychosocial hazards.

We maintained a network of trained First Aid Officers, Emergency Wardens, Mental Health First Aid Officers and Harassment Contact Officers across office locations to provide employees with local support and assistance.

During the year, we refreshed and expanded fatigue management information available through the agency's intranet, providing employees and managers with increased access to guidance, resources and practical information to support the identification and management of fatigue-related risks in the workplace.

We also continued to support the early management of workplace injuries through our Early Intervention Program, promoting timely intervention, recovery and return-to-work outcomes where required.

Notifiable incidents

Two WHS notifiable incidents were reported to Comcare during 2025-26. We continued to use incident reporting, investigations and lessons learned processes to strengthen risk management and support continuous improvement in WHS practices.

Ethical standards

We are committed to maintaining high standards of integrity, good governance and ethics. All employees are required to uphold the APS Values, employment principles and APS Code of Conduct. This is supported and promoted by a requirement for all staff to undertake mandatory training on the APS Values, employment principles, code of conduct and fraud and corruption awareness. We have procedures for managing suspected breaches of the APS Code of Conduct, as required by section 15 (3) of the *Public Service Act 1999*. We require all staff to complete an annual conflict of interest declaration and specific additional declarations when undertaking recruitment or procurement activities.

Disability reporting

Australia's Disability Strategy 2021–2031 is the overarching framework for inclusive policies, programs and infrastructure that will support people with disability to participate in all areas of Australian life. The strategy sets out where practical changes will be made to improve the lives of people with disability in Australia. It acts to ensure the principles underpinning the United Nations Convention on the Rights of Persons with Disabilities are incorporated into Australia's policies and programs that affect people with disability, their families and carers. All levels of government have committed to deliver more comprehensive and visible reporting under the strategy.

A range of reports on progress of the strategy's actions and outcome areas will be published and available at disabilitygateway.gov.au/ads.

Disability reporting is included in the Australian Public Service Commission's State of the Service reports and the APS Statistical Bulletin. These reports are available at apsc.gov.au.

Our targeted action plans

We are committed to removing barriers to participation for employees with a disability. We provide access to reasonable workplace adjustments and flexible working arrangements to support employees in performing their role effectively.

Our Diversity, Equity and Inclusion (DEI) Network raises awareness, encourages employee engagement and contributes to initiatives that foster a respectful and inclusive workplace. This employee-led group helps create an environment where diversity is valued and employees feel empowered to bring their authentic selves to work.

Asset management

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

Shared services

Department of Home Affairs

We maintain a strategic Shared Services partnership with the Department of Home Affairs to ensure the continuity and integrity of core corporate functions essential to our national emergency management role.

Under a formal memorandum of understanding, the Department of Home Affairs delivers a broad range of enabling services, including information and communications technology (ICT), legal, people, procurement, finance, property, records management, executive, media and security functions. This integrated model supports organisational agility and operational resilience, allowing us to remain responsive to evolving risk and emergency contexts.

This arrangement is reviewed annually to ensure it remains fit for purpose, with a focus on service level benchmarks, cost efficiency and quality of delivery. It is continuously refined to align with our operational needs, strategic direction and broader Commonwealth objectives.

Bureau of Meteorology

We partner with the Bureau of Meteorology to enhance national preparedness and response to weather-related hazards and climate risks. Through this partnership, the Bureau provides tailored operational support, including hazards forecasts, seasonal outlooks and strategic climate advice that informs national planning, readiness activities and multi-agency coordination. This capability is integral to our role in leading Commonwealth emergency management efforts.

The Bureau also provides embedded meteorological support to the National Situation Room (NSR), strengthening real-time decision-making during severe weather events. Outside of activation periods, the Bureau continues to contribute specialist guidance, such as flood and marine forecasting to support strategic planning and national resilience.

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 2025-26, we continued to contribute to ecologically sustainable development and minimise our impact on the environment through responsible and efficient consumption, use and disposal of resources, including by:

- building a strong environmental ethos by increasing awareness and commitment by employees and key stakeholders
- integrating environmentally sustainable and innovative practice into day-to-day activities, such as:
 - reducing the reliance on paper by supporting electronic document management and collaboration
 - prioritising the purchase of 100% recycled papers
 - using furniture and fit-out suppliers with environmental certifications and systems
 - prioritising the reuse, repair and repurposing of existing furniture before purchasing new
 - using video conferencing, where appropriate, to facilitate meetings with colleagues and stakeholders
 - providing recycling facilities in breakout and utility areas
- updating policies to ensure compliance with Commonwealth, state and territory environmental legislation, regulations, policies and initiatives
- completing the phase-out of fleet vehicles.

APS Net Zero 2030

APS Net Zero 2030 is the government's policy for the APS to reduce its greenhouse gas emissions to net zero by 2030 and transparently report on its emissions. As part of the Net Zero in Government Operations Strategy, and the reporting requirements under section 516A of the EPBC Act, non-corporate Commonwealth entities, corporate Commonwealth entities and Commonwealth companies are required to report on their operational greenhouse gas emissions.

The Greenhouse Gas Emissions Inventory and Electricity Greenhouse Gas Emissions tables present greenhouse gas emissions over the 2025–26 financial year. The greenhouse gas emissions reported are calculated on the basis of Carbon Dioxide Equivalent (CO₂-e) and in line with the Emissions Reporting Framework. This is consistent with a whole-of-Australian Government approach, outlined in the Net Zero in Government Operations Strategy, and Commonwealth Climate Disclosure requirements.

Not all data sources were available at the time of the report and amendments to data may be required in future reports.

Reporting on refrigerants is being phased in over time as emissions reporting matures.

Table 5: 2025-26 greenhouse gas emissions inventory – location-based method

Emission Source	Scope 1 t CO ₂ -e	Scope 2 t CO ₂ -e	Scope 3 t CO ₂ -e	Total t CO ₂ -e
Electricity (location-based approach)	n/a	86.65	5.23	91.88
Natural Gas	0.00	n/a	0.00	0.00
Solid Waste	0.00	n/a	0.00	0.00
Refrigerants*	0.00	n/a	n/a	0.00
Fleet and Other Vehicles	33.12	n/a	9.52	42.64
Domestic Commercial Flights	n/a	n/a	108.77	108.77
Domestic Hire Car	n/a	n/a	0.00	0.00
Domestic Travel Accommodation	n/a	n/a	39.43	39.43
Other Energy	0.00	n/a	0.00	0.00
Total t CO₂-e	33.12	86.65	162.95	282.72

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

*Reporting on refrigerants is being phased in over time as emissions reporting matures and are an optional source in 2025-26 emissions reporting. See the Emissions Reporting Framework for more details.

Table 6: 2025-26 electricity greenhouse gas emissions

	Scope 2 t CO ₂ -e	Scope 3 t CO ₂ -e	Total CO ₂ -e	Electricity kWh
Location-based electricity emissions	86.65	5.23	91.87	134,447.29
Market-based electricity emissions	15.55	2.12	17.66	19,189.17
Total renewable electricity¹	n/a	n/a	n/a	115,258.12
<i>Renewable Power Percentage²</i>	n/a	n/a	n/a	23,245.94
<i>Jurisdictional Renewable Power Percentage³</i>	n/a	n/a	n/a	92,012.19
<i>GreenPower</i>	n/a	n/a	n/a	0.00
<i>Large-scale generation certificates</i>	n/a	n/a	n/a	0.00

Note: This table presents emissions related to electricity usage using both the location-based and the market-based accounting methods. CO₂-e = Carbon Dioxide Equivalent. Electricity usage is measured in kilowatt hours (kWh).

1. Excludes behind the meter solar other than generation used to create large scale generation certificates (LGCs).
2. The renewable power percentage (RPP) accounts for the portion of electricity used, from the grid, that falls within the Renewable Energy Target (RET).
3. The Australian Capital Territory is currently the only state with a jurisdictional renewable power percentage (JRPP).

Emissions from our operations are included in the emissions reporting of the Department of Home Affairs and the Australian Federal Police.

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

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

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

Procurement and contract management

NEMA's Accountable Authority Instructions and internal policies establish the framework for the procurement of goods and services and are aligned with the Commonwealth Procurement Rules (CPRs), which place value for money at the core of procurement decision-making. Internal policies, procedures and guidance materials support employees to undertake procurement activities in accordance with these requirements.

NEMA assessed its procurement activities during 2025–26 as substantially compliant with the CPRs. A small number of procurement compliance issues were identified during the year, including the delayed publication of some contracts on AusTender and one procurement where the Indigenous Procurement Policy Mandatory Set Aside requirements were not considered. NEMA has implemented process improvements, enhanced guidance and strengthened quality assurance processes to support ongoing compliance and reduce the likelihood of future occurrences.

Consultants

We engaged consultants when specialist expertise was not held internally, or when independent research, review or assessment was required. Decisions to engage consultants during 2025–26 were made in accordance with the PGPA Act and related regulations, including the CPRs and relevant internal policies.

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

Reportable consultancy contracts

During 2025–26, 8 new reportable consultancy contracts were entered into involving total actual expenditure of \$2.3 million (GST inclusive). In addition, 16 ongoing reportable consultancy contracts were active during the period, involving total actual expenditure of \$2.0 million (GST inclusive) (**Table 7** and **Table 8**).

The main categories covered by these engagements were:

- audit and assurance activities
- actuarial services
- expert advice, research, analysis and guidance.

Table 7: Expenditure on reportable consultancy contracts (2025-26)

Reportable consultancy contract	Number	Expenditure \$'000 (GST inc.)
New contracts entered into during the reporting period	8	2,308
Ongoing contracts entered into during a previous reporting period	16	2,056
Total	24	4,364

Table 8: Organisations receiving a share of reportable consultancy contract expenditure (2025-26)

Name of organisation	Organisation ABN	Expenditure \$'000 (GST inc.)
Scyne Advisory	20 607 773 295	1,692
KPMG	51 194 660 183	594
Department of the Treasury	92 802 414 793	583
Monash University	12 377 614 012	512
Ernst & Young	75 288 172 749	394
The Trustee for the KM Unit Trust	36 220 576 038	277

Reportable non-consultancy contracts

During 2025-26, 142 new reportable non-consultancy contracts were entered into involving total actual expenditure of \$30.2 million (GST inclusive). In addition, 109 ongoing reportable non-consultancy contracts were active during the period, involving total actual expenditure of \$26.9 million (GST inclusive) (**Table 9** and **Table 10**).

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 9: Expenditure on reportable non-consultancy contracts (2025-26)

Reportable non-consultancy contract	Number	Expenditure \$'000 (GST inc.)
New contracts entered into during the reporting period	142	30,195
Ongoing contracts entered into during a previous reporting period	109	26,872
Total	251	57,067

Table 10: Organisations receiving a share of reportable non-consultancy contract expenditure (2025-26)

Name of organisation	Organisation ABN	Expenditure \$'000 (GST inc.)
Telstra Limited	64 086 174 781	9,609
Cushman & Wakefield Pty Ltd	77 074 196 991	5,250
Commonwealth Scientific and Industrial Research Organisation (CSIRO)	41 687 119 230	3,317
Australasian Fire and Emergency Service Authorities Council Limited (AFAC)	52 060 049 327	3,247
ICEYE OY	Exempt	2,671

Australian National Audit Office access clauses

During 2025–26, we did not enter into any contract with a value greater than \$100,000 that did not contain an ANAO access clause.

Exempt contracts

No contracts in excess of \$10,000 (GST inclusive) during 2025–26 were exempted from being published on the AusTender website on the basis that they would disclose exempt matters under the FOI Act.

Small business

We support 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.

Our procurement practices supported SMEs through:

- aligning with the Commonwealth Procurement Rules 2025 and using the Commonwealth Contracting Suite for low-risk procurements valued under \$200,000 to support equitable supplier access to Commonwealth procurement opportunities
- implementing the Indigenous Procurement Policy, noting that many Indigenous businesses are also SMEs
- using the Australian Industry Participation policies and programs to encourage SME engagement opportunities
- using credit cards for procurements valued below \$10,000
- complying with the Government’s Supplier Pay on Time or Pay Interest Policy.

We also recognise the importance of 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 website.

Advertising and market research

During April, May, June and July 2026, we conducted the following advertising campaigns:

- AusAlert.

Further information on this advertising campaign is available at ausalert.gov.au 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.

Grants

Information on grants awarded by the agency during the period 1 July 2025 to 30 June 2026 is published on GrantConnect at grants.gov.au.

Legal services expenditure

Table 11 outlines our legal services expenditure for 2025–26, in compliance with paragraph 11.1(ba) of the *Legal Services Directions 2017*.

Table 11: Legal services expenditure 2025-26

Description	2025-26 cost (exc. GST)
Total external legal services expenditure	\$1,183,080
Total internal legal services expenditure	\$337,979

Financial overview

Departmental

For the 2025-26 financial year, NEMA recorded an operating surplus of \$2.3 million after adjusting for depreciation and amortisation, and lease payments under Australian Accounting Standards AASB 16 Leases. This surplus represents approximately 1.6% of NEMA's operating budget and reflects net cash appropriation arrangements where there is no appropriation for depreciation and amortisation expenses, as entities receive a separate capital budget provided through equity appropriations. As at 30 June 2026, NEMA reported total assets of \$110.5 million and total liabilities of \$64.8 million, resulting in a net asset position of \$45.7 million. These results indicate that NEMA maintained a sound financial position at 30 June 2026.

Administered

NEMA administers a number of administered programs and activities on behalf of the government, including disaster and emergency financial assistance, resilience, preparedness and disaster risk reduction support, and emergency management functions.

NEMA's administered expenses for 2025-26 were \$182.5 million, compared to \$908.9 million in 2024-25. The higher expenditure in 2024-25 was largely attributable to personal benefits expenses, reflecting the significant Australian Government Disaster Recovery Payment financial support provided to individuals adversely impacted by natural disasters, including ex-Tropical Cyclone Alfred and the East New South Wales Floods.

Administration of Special Appropriations and Constitutional Compliance

Services Australia administers the Australian Government Disaster Recovery Payment (AGDRP) and Disaster Recovery Allowance on behalf of NEMA under the special (standing) appropriation in section 242 of the *Social Security (Administration) Act 1999*. Eligibility for these payments is determined in accordance with legislative requirements and relies on information provided by claimants at the time of assessment. In some circumstances, that information may be incomplete, inaccurate or updated after a payment has been made.

NEMA obtained legal advice from the Australian Government Solicitor regarding the application of section 83 of the Constitution to payments made under these programs. The advice confirmed that bona fide administrative errors relating to AGDRP payments are generally protected by section 1061PAAA of the *Social Security Act 1991*. However, certain categories of Disaster Recovery Allowance overpayments, including payments resulting from processing or system errors, may constitute likely breaches of section 83 where the payment was not authorised under the legislative framework.

During 2025–26, NEMA and Services Australia monitored overpayments arising under the Disaster Recovery Allowance and AGDRP programs and assessed the associated constitutional risks. Consistent with the practical challenges recognised in administering disaster recovery payments, NEMA considers it is not possible to completely eliminate the risk of potential section 83 breaches arising from reliance on claimant-provided information and the need to make payments quickly following disaster events.

NEMA continues to work closely with Services Australia to maintain and strengthen preventative and detective controls, including eligibility verification processes, quality assurance reviews, system-based validations and debt recovery arrangements, to reduce the risk of avoidable breaches and ensure identified overpayments are appropriately managed and recovered where required. The overall residual risk of section 83 breaches for NEMA administered special appropriations was assessed as low as at 30 June 2026.

Significant non-compliance with finance law

During 2025–26, there were no reported significant instances of non-compliance with finance law.

Entity Resource Statement and expenses for outcomes

Table 12: Entity Resource Statement

	Current available appropriation (a)	Payments made (b)	Balance remaining (a)-(b)
	\$'000	\$'000	\$'000
Departmental			
Annual appropriations - ordinary annual services ¹	149,884	88,235	61,649
Prior year appropriations available - ordinary annual services	60,780	60,780	-
Annual appropriations - other services - non-operating ²	-	-	-
Prior year appropriations available - other services - non-operating	1,785	737	1,048
Total departmental annual appropriations	212,449	149,752	62,697
Total departmental resourcing (A)	212,449	149,752	62,697
Administered			
Annual appropriations - ordinary annual services ³	138,314	107,103	
Prior year appropriations available - ordinary annual services	141,198	616	
Annual appropriations - other services - non-operating ⁴	9,717	413	
Prior year appropriations available - other services - non-operating	32,475	8,119	
Total administered annual appropriations	321,704	116,251	
Administered Special Appropriations		71,972	
Total administered special appropriations	321,704	188,223	
Total resourcing and payments for NEMA (A+B)	534,153	337,975	

1. *Appropriation Act (No. 1) 2025-26, Appropriation Act (No. 3) 2025-26, and section 74 external revenue. Includes \$0.217 million for departmental capital budget. For accounting purposes, this amount has been designated as 'contributions by owners'.*

2. *Appropriation Act (No. 2) 2025-26.*

3. *Appropriation Act (No. 1) 2025-26 and Appropriation Act (No. 3) 2025-26.*

4. *Appropriation Act (No. 2) 2025-26 and Appropriation Act (No. 4) 2025-26*

Expenses for outcome 1			
Outcome 1: To develop, lead and coordinate the Commonwealth's approach to emergency management, including the support of activities relating to preparedness, response, relief, recovery, reconstruction, risk reduction and resilience for all-hazard emergencies and disasters.			
	Budget ¹	Actual	
	2025-26	expenses	Variation
	\$'000	2025-26	2025-26
	(a)	\$'000	\$'000
		(b)	(a)-(b)
Program 1.1: NEMA - Departmental - Outcome 1			
Departmental expenses			
Departmental appropriation	143,522	138,127	5,395
s74 External Revenue ²	0	1,154	(1,154)
Expenses not requiring appropriation in the Budget year ³	4,070	8,229	(4,159)
Departmental total	147,592	147,510	82
Total expenses for Program 1.1	147,592	147,510	82
Program 1.2: Australian Government Disaster & Emergency Financial Support			
Administered expenses			
Ordinary annual services (Appropriation Act Nos. 1, 3 and 5)	10,960	9,918	1,042
Special appropriations	78,000	72,610	5,390
Expenses not requiring appropriation in the Budget year ⁴	1,911	895	1,016
Administered Total	90,871	83,423	7,448
Total expenses for Program 1.2	90,871	83,423	7,448

Expenses for outcome 1			
Outcome 1: To develop, lead and coordinate the Commonwealth's approach to emergency management, including the support of activities relating to preparedness, response, relief, recovery, reconstruction, risk reduction and resilience for all-hazard emergencies and disasters.			
	Budget ¹ 2025-26 \$'000 (a)	Actual expenses 2025-26 \$'000 (b)	Variation 2025-26 \$'000 (a)-(b)
Program 1.3: Australian Government Resilience, Preparedness and Disaster Risk Reduction Support			
Administered expenses			
Ordinary annual services (Appropriation Act Nos. 1, 3 and 5)	30,185	27,045	3,140
Administered Total	30,185	27,045	3,140
Total expenses for Program 1.3	30,185	27,045	3,140
Program 1.4: COVID-19 Support			
Administered expenses			
Ordinary annual services (Appropriation Act Nos. 1, 3 and 5)	-	-	-
Administered Total	-	-	-
Total expenses for Program 1.4	-	-	-
Program 1.5: Emergency Management			
Ordinary annual services (Appropriation Act Nos. 1, 3 and 5)	81,975	70,592	11,383
Expenses not requiring appropriation in the Budget year ²	1,389	1,480	(91)
Administered Total	83,364	72,072	11,292
Total expenses for Program 1.5	83,364	72,072	11,292

Expenses for outcome 1			
Outcome 1: To develop, lead and coordinate the Commonwealth's approach to emergency management, including the support of activities relating to preparedness, response, relief, recovery, reconstruction, risk reduction and resilience for all-hazard emergencies and disasters.	Budget ¹ 2025-26 \$'000 (a)	Actual expenses 2025-26 \$'000 (b)	Variation 2025-26 \$'000 (a)-(b)
Outcome 1 totals by appropriation type			
Administered expenses			
Ordinary annual services (Appropriation Act Nos. 1, 3 and 5)	123,120	107,555	15,565
Special appropriations	78,000	72,610	5,390
Expenses not requiring appropriation in the Budget year ³	3,300	2,375	925
Administered total	204,420	182,540	21,880
Departmental expenses			
Departmental appropriation	143,522	138,127	5,395
s74 External Revenue ²	-	1,154	(1,154)
Expenses not requiring appropriation in the budget year ³	4,070	8,229	(4,159)
Departmental total	147,592	147,510	82
Total expenses for Outcome 1	352,012	330,050	21,962

- Budget relates to the estimated actuals reported in the PBS 2026-27 which includes adjustments made to the 2025-26 Budget in the Portfolio Additional Estimates Statements (PAES) 2025-26.
- S74 expense reflects section 74 revenue applied to departmental activities and does not include balance sheet-related amounts.
- Expenses funded through revenue appropriations exclude depreciation and amortisation, concessional loan discounts, and write down and impairment of assets.

Table 14: Average staffing level

	2025-26 Budget	2025-26 Actual
Average staffing level (number)	411	394

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 2026:

- (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 2026 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 2026 and for the year then ended:

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

Basis for opinion

I conducted my audit in accordance with the Australian National Audit Office Auditing Standards, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Entity in accordance with the relevant ethical requirements for financial statement audits conducted by the Auditor-General and their 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.

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

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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



Michael Bryant

Senior Director

Delegate of the Auditor-General

Canberra

30 September 2026

National Emergency Management Agency

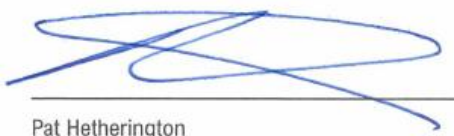
Financial Statements

For the period ended 30 June 2026

Statement by the Accountable Authority and Chief Finance Officer

In our opinion, the attached financial statements for the year ended 30 June 2026 comply with subsection 42(2) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), and are based on properly maintained financial records as per subsection 41(2) of the PGPA Act.

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

Signed  Pat Hetherington Interim Coordinator-General 29 September 2026	Signed  Alice Walker A/g Chief Finance Officer 29 September 2026
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Statement of Comprehensive Income

for the period ended 30 June 2026

		2026	2025	Original Budget ¹
	Notes	\$'000	\$'000	\$'000
NET COST OF SERVICES				
Expenses				
Employee benefits	1.1A	68,851	64,157	51,732
Suppliers	1.1B	65,838	85,729	79,903
Depreciation and amortisation	3.2A	7,745	9,223	4,793
Impairment loss on financial instruments		745	–	–
Write-down and impairment of non-financial assets	3.2A	3,185	1,157	–
Interest on leases		1,146	1,146	865
Other		–	25	–
Total expenses		147,510	161,437	137,293
Own-source income				
Own-source revenue				
Services received free of charge	1.2A	186	179	131
Other revenue	1.2B	968	927	–
Total own-source revenue		1,154	1,106	131
Gains				
Other gains	1.2C	804	9,998	–
Total gains		804	9,998	–
Total own-source income		1,958	11,104	131
Net cost of services		(145,552)	(150,333)	(137,162)
Revenue from Government		143,522	148,645	135,090
Deficit attributable to the Australian Government		(2,030)	(1,688)	(2,072)
OTHER COMPREHENSIVE INCOME				
Changes in asset revaluation reserve		–	4,451	–
Total other comprehensive income		–	4,451	–
Total comprehensive income/(loss)		(2,030)	2,763	(2,072)

1. NEMA's original budgeted financial statements that were first presented to Parliament in respect of the reporting period were the 2025-26 Portfolio Budget Statements. The budgeted financial statements have not been audited.

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

Statement of Financial Position

as at 30 June 2026

	Notes	2026 \$'000	2025 \$'000	Original Budget \$'000
ASSETS				
Financial assets				
Cash and cash equivalents		2,034	4,704	1,008
Trade and other receivables	3.1A	62,923	58,824	72,027
Total financial assets		64,957	63,528	73,035
Non-financial assets				
Buildings ¹	3.2A	24,744	29,402	13,869
Leasehold improvements	3.2A	16,731	19,596	10,008
Plant and equipment ¹	3.2A	1,860	1,854	403
Computer software	3.2A	268	2,449	2,669
Inventories	3.2B	438	438	376
Supplier prepayments		1,537	1,746	630
Total non-financial assets		45,578	55,485	27,955
Total assets		110,535	119,013	100,990
LIABILITIES				
Payables				
Supplier payables	3.3A	12,188	19,891	24,375
Other payables	3.3B	6,584	4,452	5,160
Total payables		18,772	24,343	29,535
Interest bearing liabilities				
Leases	3.4A	26,618	30,479	16,769
Total interest bearing liabilities		26,618	30,479	16,769
Provisions				
Employee provisions	6.1A	19,401	16,634	13,736
Total provisions		19,401	16,634	13,736
Total liabilities		64,791	71,456	60,040
Net assets		45,744	47,557	40,950
EQUITY				
Retained surplus		19,446	21,476	19,103
Contributed equity		21,385	21,168	21,385
Asset revaluation reserve		4,913	4,913	462
Total equity		45,744	47,557	40,950

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

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

Statement of Changes in Equity

for the period ended 30 June 2026

	Notes	2026 \$'000	2025 \$'000	Original Budget \$'000
RETAINED SURPLUS				
Opening balance		21,476	23,164	21,175
Other comprehensive income				
Deficit for the period		(2,030)	(1,688)	(2,072)
Closing balance		19,446	21,476	19,103
CONTRIBUTED EQUITY				
Opening balance		21,168	23,053	21,168
Transactions with owners				
Distributions to owners				
Returns of capital		–	(5,732)	–
Contributions by owners				
Departmental capital budget		217	3,056	217
Equity injection		–	791	–
Total transactions with owners		217	(1,885)	217
Closing balance		21,385	21,168	21,385
ASSET REVALUATION RESERVE				
Opening balance		4,913	462	462
Comprehensive income				
Other comprehensive income		–	4,451	–
Total comprehensive income		–	4,451	–
Closing balance		4,913	4,913	462
Total Equity		45,744	47,557	40,950

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

Accounting Policy

Equity Injections

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

Cash Flow Statement

for the period ended 30 June 2026

	Notes	2026 \$'000	2025 \$'000	Original Budget \$'000
OPERATING ACTIVITIES				
Cash received				
Appropriations		146,345	174,797	135,090
Net GST received		3,550	6,091	–
Other cash received		2,509	7,539	–
Total cash received		152,404	188,427	135,090
Cash used				
Employees		67,120	67,920	51,371
Suppliers		76,884	97,747	80,133
Interest payments on lease liabilities		1,145	1,146	865
Section 74 receipts transferred to OPA		6,145	13,697	–
Total cash used		151,294	180,510	132,369
Net cash from operating activities		1,110	7,917	2,721
INVESTING ACTIVITIES				
Cash received				
Proceeds from sale of RoU motor vehicles		86	67	–
Total cash received		86	67	–
Cash used				
Purchase of assets		1,157	5,708	728
Purchase of inventory		–	222	–
Total cash used		1,157	5,930	728
Net cash used by investing activities		(1,071)	(5,863)	(728)
FINANCING ACTIVITIES				
Cash received				
Contributed equity		737	5,525	728
Total cash received		737	5,525	728
Cash used				
Principal payments of lease liabilities		3,446	3,883	2,721
Total cash used		3,446	3,883	2,721
Net cash from/(used by) financing activities		(2,709)	1,642	(1,993)
Net increase/(decrease) in cash held		(2,670)	3,696	–
Cash and cash equivalents at the beginning of the reporting period		4,704	1,008	1,008
Cash and cash equivalents at the end of the reporting period		2,034	4,704	1,008

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 2025-26 Portfolio Budget Statements and actual expenditure, net asset position and cash flows for 2026.

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
Employees and Suppliers NEMA's expenditure profile during 2025-26 differed from the original budget, with higher employee expenses and lower supplier expenses. This reflects a strategic shift towards delivering activities through internally resourced capability rather than external service providers, contributing to higher employee related costs and lower supplier expenditure. Employee expenses and associated liabilities were further impacted by the recognition of a provision relating to historical payroll matters identified during the year.	<u>Statement of Comprehensive Income</u> Employees Suppliers <u>Statement of Financial Position</u> Employee provisions Other payables Supplier payables <u>Cash Flow Statement</u> Employees Suppliers
End of financial year adjustments Following the completion of an asset revaluation near the end of 2024-25, carrying values for leasehold improvements and related fit-out assets increased above the levels assumed in the original budget. The revaluation also resulted in higher depreciation and amortisation expenses than originally estimated. In 2024-25 lease arrangements were updated as part of the headquarters project consolidating NEMA's lease arrangements to better co-locate staff. Lease impacts were recognised after the original budget was estimated resulting in variances relating to lease liabilities and finance costs.	<u>Statement of Comprehensive Income</u> Finance costs Depreciation and amortisation <u>Statement of Financial Position</u> Buildings Leases

Administered Schedule of Comprehensive Income

for the period ended 30 June 2026

	Notes	2026 \$'000	2025 \$'000	Original Budget ¹ \$'000
NET COST OF SERVICES				
Expenses				
Personal benefits	2.1A	74,746	775,759	13,000
Grants	2.1B	94,071	125,190	114,830
Depreciation and amortisation	4.2A	1,480	1,389	473
Suppliers	2.1C	11,348	3,024	3,634
Finance costs		822	2,023	–
Write-down and impairment of assets		73	1,492	–
Total expenses		182,540	908,877	131,937
Income				
Revenue				
Interest	2.2A	1,186	693	1,496
Other revenue	2.2B	12,077	7,467	1,307
Total revenue		13,263	8,160	2,803
Gains				
Other gains		–	238	–
Total gains		–	238	–
Total income		13,263	8,398	2,803
Net cost of services		(169,277)	(900,479)	(129,134)
Deficit		(169,277)	(900,479)	(129,134)
Total comprehensive loss		(169,277)	(900,479)	(129,134)

1. NEMA's original budgeted financial statements that were first presented to Parliament in respect of the reporting period were the 2025-26 Portfolio Budget Statements. The budgeted financial statements have not been audited.

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

Administered Schedule of Assets and Liabilities

as at 30 June 2026

	Notes	2026 \$'000	2025 \$'000	Original Budget \$'000
ASSETS				
Financial assets				
Cash and cash equivalents		579	7,112	500
Trade and other receivables	4.1A	42,579	38,709	38,785
Total financial assets		43,158	45,821	39,285
Non-financial assets				
Plant and equipment	4.2A	12,750	11,988	16,696
Prepayments		390	–	–
Total non-financial assets		13,140	11,988	16,696
Total assets administered on behalf of Government		56,298	57,809	55,981
LIABILITIES				
Payables				
Supplier payables		2,471	307	6
Grant payables		–	101	7,124
Total payables		2,471	408	7,130
Total liabilities administered on behalf of Government		2,471	408	7,130
Net assets		53,827	57,401	48,851

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

Administered Reconciliation Schedule

for the period ended 30 June 2026

	Notes	2026 \$'000	2025 \$'000
Opening assets less liabilities as at 1 July		57,401	29,917
Net cost of services			
Income		13,263	8,398
Expenses		(182,540)	(908,877)
Other comprehensive income			
Revaluations transferred to reserves		–	228
Transfers (to)/from the Australian Government¹			
Appropriation transfers from Official Public Account (OPA)			
Annual appropriations		125,075	179,319
Special appropriations (unlimited)		72,535	771,355
Appropriation transfers to OPA			
Transfers to OPA		(31,907)	(22,939)
Closing assets less liabilities as at 30 June		53,827	57,401

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

Accounting Policy

Administered cash transfers to and from the OPA

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

Administered Cash Flow Statement

for the period ended 30 June 2026

	Notes	2026 \$'000	2025 \$'000
OPERATING ACTIVITIES			
Cash received			
Net GST received		7,916	9,848
Interest		433	451
Other operating cash received		12,238	6,044
Total cash received		20,587	16,343
Cash used			
Suppliers		9,574	2,723
Grants		103,462	142,363
Personal benefits		74,088	774,947
Total cash used		187,124	920,033
Net cash used by operating activities		(166,537)	(903,690)
INVESTING ACTIVITIES			
Cash received			
Repayments of advances and loans		4,662	6,017
Total cash received		4,662	6,017
Cash used			
Purchase of property, plant and equipment		2,242	373
Advances and loans made		8,119	23,077
Total cash used		10,361	23,450
Net cash used by investing activities		(5,699)	(17,433)
Cash from Official Public Account			
Appropriations		197,610	950,674
Total cash from official public account		197,610	950,674
Cash to Official Public Account			
Appropriations		31,907	22,939
Total cash to official public account		(31,907)	(22,939)
Net increase/ (decrease) in cash held		(6,533)	6,612
Cash and cash equivalents at the beginning of the reporting period		7,112	500
Cash and cash equivalents at the end of the reporting period		579	7,112

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

Administered Budget Variance Commentary

The following provides an explanation of major variances between the Original Budget as presented in the 2025-26 Portfolio Budget Statements and actual expenditure and net asset position for 2026. A variance is considered major on the same basis as departmental.

Major Variances and Explanations	Affected Line Items
Australian Government Disaster Payments and Disaster Recovery Allowance The cost of responding to natural disasters is rising, with support provided through AGDRP and DRA arrangements to assist State and Territory Governments by cost sharing support measures following declared disaster events, including: • flooding in East NSW; • ex-Tropical Cyclone Alfred in South East Queensland and Northern NSW; and • flooding in Northern Territory. Services Australia maintain a cash float to facilitate payment of demand driven programs.	<u>Schedule of Comprehensive Income</u> Personal benefits Other revenue <u>Schedule of Assets and Liabilities</u> Cash and cash equivalents Trade and other receivables
Grants Grant expenditure was lower than budget primarily due to several projects under the Black Summer Bushfire Recovery Program (BSBR) and Preparing Australian Communities Program (PACP) being completed or terminated below approved funding allocations, as well as lower than anticipated expenditure on the Disaster Relief Australia program. Grant related expenses were also impacted by the recovery of unspent grant funding from recipients during the acquittal process, resulting in the recognition of repayments relating to grants provided in prior years.	<u>Schedule of Comprehensive Income</u> Grants Other revenue <u>Statement of Financial Position</u> Grant payables
Suppliers Supplier expenditure was higher than budget primarily due to additional funding received following the release of the 2025-26 Budget for AusAlert and National Bushfire Intelligence Capability programs, which supported increased program delivery activities during the year. As a result, expenditure on suppliers exceeded the level anticipated in the Original Budget.	<u>Schedule of Comprehensive Income</u> Suppliers <u>Statement of Financial Position</u> Supplier payables

Notes to and forming part of the financial statements

Overview

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

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

NEMA conducts the following administered activities on behalf of the Government:

- Disaster & emergency financial support – NEMA administers the Disaster Recovery Funding Arrangements to provide timely and targeted payments and support to individuals and families affected by major disasters throughout Australia;
- Resilience, preparedness and disaster risk reduction support – design, oversee and administer natural disaster resilience, risk reduction and preparedness funding programs including the Preparing Australia Package; and
- Emergency management – NEMA contributes to building a safe and secure Australia by coordinating the national response to disasters.

The Basis of Preparation

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

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

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

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

Taxation

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

New Accounting Standards

All new, revised or amending standards that were issued prior to the sign-off date and are applicable to the current reporting period did not have a material financial impact on NEMA's financial statements.

Reporting of Administered Activities

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

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

Events After the Reporting Period

There are no known events occurring after the reporting period that could impact on the NEMA's 2026 financial statements.

1. Departmental Financial Performance

This section analyses the financial performance of NEMA for the year ended 2026.

1.1 Expenses

	2026 \$'000	2025 \$'000
1.1A: Employee benefits		
Wages and salaries	50,391	46,170
Superannuation		
Defined contribution plans	6,106	6,402
Defined benefit plans	2,493	2,350
Leave entitlements	6,377	6,666
Separation and redundancies	1,083	2
Other employee expenses ¹	2,401	2,567
Total employee benefits	68,851	64,157

1. Other employee expenses relate to penalties and allowances paid in accordance with the Enterprise Agreement.

Accounting Policy

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

	2026 \$'000	2025 \$'000
1.1B: Suppliers		
Goods and services supplied or rendered		
Government shared services ^{1,4}	15,473	15,110
Contractors, consultants and secondees ^{2,4}	19,461	32,343
Information technology and communications	13,865	13,058
Service delivery agreements ^{3,4}	11,623	16,520
Training, travel and staff related costs	2,519	4,289
Property, equipment and office costs ⁴	1,319	2,373
Audit services	778	508
Sponsorship, research and advertising	287	711
Other	39	256
Total goods and services supplied or rendered	65,364	85,168
Goods supplied	136	1,543
Services rendered	65,228	83,625
Total goods and services supplied or rendered	65,364	85,168
Other suppliers		
Short-term leases ⁵	96	52
Workers compensation expenses	378	509
Total other suppliers	474	561
Total suppliers	65,838	85,729

1. Government shared services include corporate services provided by the Department of Home Affairs and grant hub services provided by Department of Industry, Science and Resources.
2. Secondment arrangements that provide additional resourcing to support NEMA's activities were reported separately in 2025 (\$0.420 million) these are now included in the contractors and consultants line item.
3. A new supplier expense category for service delivery arrangements separately reports program delivery arrangements such as:
 - the development and management of program related training resources
 - services for emergency management and hazard resilience activities under the Home Insurance Program
 - Northern Rivers Resilience Initiative flood mitigation modelling, and
 - Other data services and Australian disaster impact analysis activities.
4. The prior year comparatives have been updated to align with the classification of transactions in 2026 where arrangements existed across financial years.
5. NEMA has short-term lease commitments in 2026 of \$0.233 million (2025: nil).

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 building, and plant and equipment assets that have a lease term of 12 months or less and leases of low-value assets (less than \$10,000 per asset). NEMA recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

1.2 Income

	2026 \$'000	2025 \$'000
1.2A: Services received free of charge		
Remuneration of auditors	186	179
Total other revenue	186	179

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	414	481
Recovery of costs	554	446
Total other revenue	968	927

1.2C: Other gains		
Assets received free of charge ¹	–	9,261
Gain on derecognition of leases	16	675
Other ²	788	62
Total other gains	804	9,998

1. In 2025, assets received free of charge included \$8.643 million for leasehold improvements received from the Department of Agriculture Fisheries and Forestry.

2. Other gains relates to the reimbursement of property costs from prior years' and profit share on leased motor vehicles sold by the fleet company as part of end of lease arrangements.

Accounting Policy

Resources Received Free of Charge

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

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

	2026 \$'000	2025 \$'000
2.1A: Personal benefits		
Direct		
Disaster payments ¹	74,746	775,759
Total personal benefits	74,746	775,759

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

Accounting Policy

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

2.1B: Grants		
Private sector		
Not-for-profit organisations	94,071	125,190
Total grants	94,071	125,190

Accounting Policy

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

2.1C: Suppliers		
Services supplied or rendered		
Advertising	3,428	–
Consultants and contractors	2,434	214
Information technology and communications	1,781	2,047
Property management	3,703	732
Training courses	2	31
Total services supplied or rendered	11,348	3,024

2.2 Administered Income

	2026	2025
	\$'000	\$'000
2.2A: Interest		
Interest from states and territories loans	433	451
Unwinding of concessional loan discount	753	242
Total interest	1,186	693

Accounting Policy

Interest revenue is recognised using the effective interest method.

2.2B: Other revenue		
Repayments of grants ¹	11,177	6,512
Other ²	900	955
Total other administered revenue	12,077	7,467

1. Repayments of grants are made by grant recipients on acquittal of these arrangements. In 2026, most repayments relate to the BSBR grant program with \$9.408 million received (2025: \$5.135 million), with \$0.892 million received for PACP (2025: \$0.946 million) and \$0.861 million from Fortem Australia Pty Ltd.

2. Other mostly relates to personal benefit debts recognised during the financial year.

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

	2026 \$'000	2025 \$'000
3.1A: Trade and other receivables		
Goods and services receivables		
Other	–	139
Total goods and services receivables	–	139
Appropriation receivables		
Appropriation receivable	59,615	56,813
Total appropriation receivables	59,615	56,813
Other receivables		
Trade receivables	2,716	1,027
GST	924	278
Other	391	567
Total trade and other receivables	63,646	58,824
Less expected credit loss allowance ¹	(723)	–
Total trade and other receivables (net)	62,923	58,824

Credit terms for trade receivables were within 30 days (2025: 30 days).

1. NEMA has recognised an impairment provision in 2026, refer Note 7.2A for the accounting policy on expected credit losses.

Accounting Policy

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

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

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

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

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

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

Accounting Policy

Cash and Cash Equivalents

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

3.2 Non-Financial Assets

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

	Buildings \$'000	Leasehold improvements \$'000	Plant and equipment \$'000	Computer software \$'000	Total \$'000
As at 1 July 2025					
Gross book value	34,434	20,623	2,084	3,424	60,565
Accumulated depreciation, amortisation and impairment	(5,032)	(1,027)	(230)	(975)	(7,264)
Total as at 1 July 2025	29,402	19,596	1,854	2,449	53,301
Additions					
Purchase or internally developed	–	–	474	1,157	1,631
Impairments recognised in net cost of services	–	–	–	(3,185)	(3,185)
Depreciation and amortisation	–	(2,865)	(465)	(153)	(3,483)
Depreciation on right-of-use assets	(4,259)	–	(3)	–	(4,262)
Remeasurements of right-of-use assets	(399)	–	–	–	(399)
Total as at 30 June 2026	24,744	16,731	1,860	268	43,603
Total represented by:					
Gross book value	33,902	20,623	2,539	1,396	58,460
Accumulated depreciation, amortisation and impairment	(9,158)	(3,892)	(679)	(1,128)	(14,857)
Total as at 30 June 2026	24,744	16,731	1,860	268	43,603
Carrying amount of right-of-use assets	24,744	–	–	–	24,744

NEMA has no contractual commitments for the acquisition of assets at 30 June 2026 (2025: nil).

Accounting policy

Non-financial assets

Assets are recorded at cost on acquisition except as stated below. The cost of acquisition includes the fair value of assets transferred in exchange and liabilities undertaken. Non-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.

Asset Recognition Threshold

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

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

The initial cost of an asset includes an estimate of the cost of dismantling and removing the item and restoring the site on which it is located. This is particularly relevant to 'make good' provisions where an obligation exists to restore premises to their original condition. These costs are included in the value of the relevant assets with a corresponding provision for the 'make good' recognised. No make good has been recognised in 2026 (2025: nil).

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

Lease Right-of-Use (RoU) Assets

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

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

Revaluations

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

The regularity of independent valuations depends upon the volatility of movements in market values for the relevant assets. An independent valuation of property, plant and equipment, including administered assets, was undertaken as at 30 June 2025 by Jones Lang LaSalle Pty Ltd (JLL).

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

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

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

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

Impairment

All assets were assessed for impairment at 30 June 2026. 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.

In 2026 an impairment of \$3.185 million has been recognised (2025: \$1.157 million), refer to the Intangibles policy.

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.

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:

	2025-26	2024-25
Buildings (leased)	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
Leasehold Improvements	The shorter of the expected lease term and 15 years	The shorter of the expected lease term and 15 years
Motor Vehicles (leased)	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
Other Property, Plant and Equipment	3 – 10 years	3 – 10 years
Computer Software – Purchased	The shorter of 3 to 5 years or the licence term	The shorter of 3 to 5 years or the licence term
Computer Software – Internally Developed	3 years	3 years

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 (2025: Nil).

Intangibles

NEMA's intangibles comprise purchased computer software. 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.

All software assets were assessed for indications of impairment as at 30 June 2026. In 2026, the Disaster Program Management System (DPMS) was impaired as the project remains incomplete and has been placed on hold pending the settlement of policies related to future disaster support settings and associated funding decisions. Although some elements may be utilised in future years, the fair value of the current asset is uncertain. Accordingly, an impairment expense of \$3.185 million has been recognised for the DPMS application in 2026.

	2026 \$'000	2025 \$'000
3.2B: Inventories		
Inventories held for distribution	438	438
Total inventories	438	438

During 2026 no inventory was recognised as an expense (2025: \$0.159 million). Inventory held for distribution was made up of flood mitigation barriers and pedestrian matting in preparation for flood emergency response activities.

No loss of service potential of inventories held for distribution has been determined in 2026 (2025: nil). This assessment had been based on the nature of the inventories which are single use items that can be stored for long periods.

Accounting policy

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

3.3 Payables

3.3A: Supplier payables		
Supplier payables	12,188	19,891
Total suppliers	12,188	19,891

Supplier payables are usually settled within 20 calendar days. Supplier payables include payables to Government entities of \$5.362 million and payables to non-Government entities of \$6.826 million.

3.3B: Other payables		
Salaries and wages	1,782	1,639
Superannuation	292	268
Separations and redundancies	912	–
Unearned income	2,276	1,395
Other ¹	1,322	1,150
Total other payables	6,584	4,452

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

3.4 Interest Bearing Liabilities

	2026 \$'000	2025 \$'000
3.4A: Leases		
Lease liabilities ^{1,2}	26,618	30,479
Total leases	26,618	30,479
Maturity analysis - contractual undiscounted cash flows		
Within 1 year	4,710	4,710
Between 1 to 5 years	21,140	24,011
More than 5 years	4,497	6,656
Total leases	30,347	35,377

1. Total cash outflow for leases for the year ended 30 June 2026 is disclosed in the Cash Flow Statement under principal payments of lease liabilities and interest payments on lease liabilities.

2. Leases have decreased in 2026 in line with scheduled lease payments.

NEMA in its capacity as lessee enters into arrangements for the provision of office accommodation based on normal market terms. Leases may contain price escalation clauses (that may be fixed or variable in nature), extension or renewal options consistent with normal market practices. In 2026 NEMA have finalised all leases for motor vehicles.

The above lease disclosures should be read in conjunction with Note 1.1B Suppliers and Note 3.2A Property, Plant and Equipment and Intangibles.

Accounting policy

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

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

4. Assets and Liabilities Administered on Behalf of Government

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

4.1 Administered Financial Assets

	2026 \$'000	2025 \$'000
4.1A: Trade and other receivables		
Advances and loans		
State and Territory Governments ¹	39,039	35,651
Total advances and loans	39,039	35,651
Other receivables		
GST	614	305
Recovery of benefit payments	6,707	6,419
Other	1,326	1,387
Total other receivables	8,647	8,111
Total trade and other receivables (gross)	47,686	43,762
Less expected credit loss allowance ²	(5,107)	(5,053)
Total trade and other receivables (net)	42,579	38,709

- Loans to state and territory governments are concessional in nature. A summary of loan movements is provided below.
- Impairment loss allowance relates to recoveries of personal benefits.

Summary of loan movements		
Opening balance	35,651	20,134
Remeasurement on 1 July based on updated interest	–	238
New loans advanced	8,119	23,077
Discounting on new loans ¹	(822)	(2,023)
Interest revenue	433	451
Unwinding of concessional loan discount	753	242
Less payments of principal and interest	(5,095)	(6,468)
Closing balance of loans	39,039	35,651

- Discounting is explained in accounting judgements and estimates.

Accounting policy

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

Accounting judgements and estimates

Valuation of loans receivable

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

4.2 Administered Non-Financial Assets

4.2A: Reconciliation of the Opening and Closing Balances of Property, Plant and Equipment and Intangibles

	Plant and equipment \$'000	Total \$'000
As at 1 July 2025		
Gross book value	12,019	12,019
Accumulated depreciation, amortisation and impairment	(31)	(31)
Total as at 1 July 2025	11,988	11,988
Purchased	2,242	2,242
Depreciation and amortisation	(1,480)	(1,480)
Total as at 30 June 2026	12,750	12,750
Total represented by:		
Gross book value	14,262	14,262
Accumulated depreciation, amortisation and impairment	(1,512)	(1,512)
Total as at 30 June 2026	12,750	12,750

Administered non-financial assets relate to National Emergency Management Stockpile purchase of transportable emergency shelters and other equipment deployed as supplementary resources to those managed by state and territory governments as part of natural disaster recovery response.

5. Funding

This section identifies NEMA's funding structure.

5.1 Appropriations

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

5.1A: Annual appropriations

Annual Appropriations for 2026

	Annual Appropriation \$'000	Adjustments to appropriation ¹ \$'000	Total appropriation \$'000	Appropriation applied in 2026 (current and prior years) \$'000	Variance ² \$'000
Departmental					
Ordinary annual services	143,522	6,145	149,667	(149,015)	652
Capital budget ³	217	–	217	–	217
Other services					
Equity injections	–	–	–	(737)	(737)
Total departmental	143,739	6,145	149,884	(149,752)	132
Administered					
Ordinary annual services					
Administered items ⁴	138,314	–	138,314	(107,719)	30,595
Other services					
Administered assets and liabilities	9,717	–	9,717	(8,532)	1,185
Total administered	148,031	–	148,031	(116,251)	31,780

- Adjustments to appropriations in Departmental includes adjustments to current year annual appropriations for PGPA Act section 74 receipts of \$6.145 million which includes retainable GST receipts of \$3.550 million.
- The variance between appropriation applied and total appropriation for 2026 relates to:
 - Departmental –timing differences associated with payments to suppliers.
 - Administered –relates to lower grants, in particular Disaster Relief Australia Program and the Black Summer Bushfire Recovery.
- 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.
- No current year Departmental has been withheld under section 51 of the PGPA Act or quarantined. In Administered, \$15.194 million has been withheld under section 51.

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

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

Annual Appropriations for 2025

	Annual Appropriation \$'000	Adjustments to appropriation ¹ \$'000	Total appropriation \$'000	Appropriation applied in 2025 (current and prior years) \$'000	Variance ² \$'000
Departmental					
Ordinary annual services	136,275	26,067	162,342	(171,101)	(8,759)
Capital budget ³	3,056	–	3,056	(3,696)	(640)
Other services					
Equity injections	791	–	791	(1,829)	(1,038)
Total departmental	140,122	26,067	166,189	(176,626)	(10,437)
Administered					
Ordinary annual services					
Administered items ⁴	188,639	–	188,639	(145,077)	43,562
Other services					
Administered assets and liabilities	15,420	–	15,420	(23,450)	(8,030)
Total administered	204,059	–	204,059	(168,527)	35,532

- Adjustments to appropriations in Departmental included adjustments to current year annual appropriations for PGPA Act section 74 receipts of \$13.697 million and PGPA Act section 75 transfer of \$12.370 million. PGPA Act section 74 receipts includes retainable GST receipts of \$6.091 million.
- The variance between appropriation applied and total appropriation for 2025 related to:
 - Departmental –timing differences associated with payments to suppliers and additional spend on capital projects including office fit-outs and the DPMS.
 - Administered –relates to lower grants, in particular the Black Summer Bushfire Recovery and Preparing Australian Communities programs, and additional loans made under Disaster Recovery Funding Arrangements.
- 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.
- No current year Departmental has been withheld under section 51 of the PGPA Act or quarantined. In Administered, \$46.114 million has been withheld under section 51.

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

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

Accounting Policy

Revenue from Government

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

5.1B: Unspent annual appropriations			PGPA s51 Withholding¹
	2026	2025	2026
	\$'000	\$'000	\$'000
Departmental			
Supply Act (No. 2) 2022-2023 - Equity injection ²	–	1,362	–
Supply Act (No. 4) 2022-2023 - Equity injection ²	–	3,322	–
Appropriation Act (No. 1) 2022-2023 - Operating ²	–	3,880	–
Appropriation Act (No. 2) 2023-2024 - Equity injection	1,048	1,048	1,048
Appropriation Act (No. 1) 2024-2025 - Operating ³	–	56,076	–
Appropriation Act (No. 1) 2024-2025 - Cash	–	4,704	–
Appropriation Act (No. 2) 2024-2025 - Equity injection	–	737	–
Supply Act (No. 1) 2025-2026 - DCB	91	–	–
Appropriation Act (No. 1) 2025-2026 - Operating	49,078	–	–
Appropriation Act (No. 1) 2025-2026 - DCB	126	–	–
Appropriation Act (No. 1) 2025-2026 - Cash	2,034	–	–
Appropriation Act (No. 3) 2025-2026 - Operating	10,320	–	–
Total departmental unspent appropriations	62,697	71,129	1,048
Administered			
Supply Act (No. 1) 2022-2023 ²	–	31,758	–
Supply Act (No. 3) 2022-2023 ²	–	1,170	–
Appropriation Act (No. 1) 2022-2023 ²	–	15,768	–
Appropriation Act (No. 3) 2022-2023 ²	–	7,628	–
Appropriation Act (No. 1) 2023-2024 ²	44,109	44,109	42,986
Appropriation Act (No. 3) 2023-2024 ²	4,950	4,950	4,950
Appropriation Act (No. 4) 2023-2024 ²	22,527	30,646	–
Appropriation Act (No. 1) 2024-2025	16,417	16,084	15,174
Appropriation Act (No. 1) 2024-2025 - Cash ³	–	455	–
Appropriation Act (No. 2) 2024-2025	1,829	1,829	1,829
Appropriation Act (No. 3) 2024-2025	74,651	75,600	34,916
Supply Act (No. 1) 2025-2026	1,930	–	878
Supply Act (No. 2) 2025-2026	5,503	–	–
Appropriation Act (No. 1) 2025-2026	13,413	–	6,350
Appropriation Act (No. 1) 2025-2026 - Cash ³	17	–	–
Appropriation Act (No. 2) 2025-2026	1,972	–	–
Appropriation Act (No. 3) 2025-2026	16,306	–	7,966
Appropriation Act (No. 4) 2025-2026	1,829	–	–
Total administered unspent appropriations	205,453	229,997	115,049

1. Appropriations withheld under section 51 of the PGPA Act for both Administered and Departmental have been included in movement of funds requests or reclassifications to fund NEMA's programs under another appropriation act.
2. Unspent appropriations lapse on the following dates:
 - a. 2022-23 lapsed on 1 July 2025.
 - b. 2023-24 will lapse on 1 July 2026.
3. 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

	Appropriation applied	
	2026	2025
Authority	\$'000	\$'000
<i>Social Security (Administration) Act 1999</i> - section 242 (unlimited)	71,972	764,698
Total special appropriations applied	71,972	764,698

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

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

5.2 Special Accounts

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

The Disaster Ready Fund Payments (DRFP) special account was established under section 80 of the *Public Governance, Performance and Accountability Act 2013 (PGPA Act)*. For the year ended 30 June 2026 the account had a nil balance and there were no transactions credited to or debited from the special account during the current reporting period (2025: nil).

5.3. Net cash appropriation arrangements

Total comprehensive income/(loss) - as per the Statement of Comprehensive Income	(2,030)	2,763
Plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) ¹	3,483	3,743
Plus: depreciation of right-of-use assets ²	4,262	5,480
Less: lease principal repayments ²	(3,446)	(3,883)
Total Comprehensive income less expenses previously funded through revenue appropriations	2,269	8,103
Changes in asset revaluation reserve	-	(4,451)
Net Cash Operating Surplus	2,269	3,652

1. From 2010-11, the Government introduced net cash appropriation arrangements where revenue appropriations for depreciation/amortisation expenses of non-corporate Commonwealth entities and selected corporate Commonwealth entities were replaced with a separate capital budget provided through equity injections. Capital budgets are to be appropriated in the period when cash payment for capital expenditure is required.

2. The inclusion of depreciation/amortisation expenses related to RoU leased assets and the lease liability principal repayment amount reflects the impact of AASB 16 Leases, which does not directly reflect a change in appropriation arrangements.

6. People and Relationships

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

6.1 Employee Provisions

	2026	2025
	\$'000	\$'000
6.1A: Employee provisions		
Annual leave	5,462	5,864
Long service leave	10,596	10,770
Payroll remediation	3,343	–
Total employee provisions	19,401	16,634

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 2026 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 Public Sector Superannuation Scheme (PSS), or the PSS accumulation plan (PSSap), or other superannuation funds held outside the Australian Government. The PSS is a defined benefit scheme 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 2026 represents outstanding contributions.

Payroll remediation

In 2026 NEMA identified a payroll remediation obligation arising from the interpretation and application of provisions contained within the Enterprise Agreement that commenced in 2024. The provision has been estimated based on an initial recalculation of pays compared to actual payments made since 26 April 2024 and includes superannuation and interest. The potential impact on the 2025 financial year is \$1.720 million, however this has not been restated in the financial statements or the notes.

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

6.2: Key Management Personnel Remuneration

	2026 \$'000	2025 \$'000
Short-term employee benefits	1,805	1,764
Other long-term employee benefits	38	35
Post-employment benefits	236	222
Total key management personnel remuneration expenses	2,079	2,021
Number of key management personnel included in the table above¹	7	4

1. Represents the total number of persons who occupied a KMP position during the year, or part thereof. In 2026 there were four key management personnel positions (2025: 4).

6.3. Related Party Disclosures

Related party relationships

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

Transactions with related parties

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

Giving consideration to relationships with related entities, and transactions entered into during the reporting period by NEMA it has been determined that there are no related party transactions to be separately disclosed for 2026 (2025: 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 (2025: nil).

7.2 Financial Instruments

7.2A: Categories of financial instruments

	2026 \$'000	2025 \$'000
Financial assets at amortised cost		
Cash and cash equivalents	2,034	4,704
Trade and other receivables	2,716	1,027
Total financial assets at amortised cost	4,750	5,731
Total financial assets	4,750	5,731
Financial Liabilities		
Financial liabilities measured at amortised cost		
Trade creditors	12,188	19,891
Total financial liabilities measured at amortised cost	12,188	19,891
Total financial liabilities	12,188	19,891

7.2B: Categories of financial instruments

Financial assets at amortised cost		
Cash and cash equivalents	579	7,112
Trade and other receivables	39,039	35,651
Total financial assets at amortised cost	39,618	42,763
Total financial assets	39,618	42,763
Financial Liabilities		
Financial liabilities measured at amortised cost		
Trade creditors and accruals	2,471	307
Total financial liabilities measured at amortised cost	2,471	307
Total financial liabilities	2,471	307

Accounting policy

Financial assets

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

- a) financial assets at fair value through profit or loss;
- b) financial assets at fair value through other comprehensive income; and
- c) 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.

In 2026 NEMA's financial assets were all measured at amortised cost.

Financial Assets at Amortised Cost

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

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

Amortised cost is determined using the effective interest method.

Effective Interest Method

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

Impairment of Financial Assets

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

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

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

Financial Liabilities

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

Financial Liabilities at Amortised Cost

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

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

8. Other Information

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

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

	2026	2025
	\$'000	\$'000
Assets expected to be recovered in:		
No more than 12 months		
Cash and cash equivalents	2,034	4,704
Trade and other receivables	62,923	58,824
Supplier prepayments	1,537	1,745
Total no more than 12 months	66,494	65,273
More than 12 months		
Buildings	24,744	29,402
Leasehold improvements	16,731	19,596
Plant and equipment	1,860	1,854
Computer software	268	2,449
Inventories	438	438
Supplier prepayments	–	1
Total more than 12 months	44,041	53,740
Total assets	110,535	119,013
Liabilities expected to be settled in:		
No more than 12 months		
Supplier payables	12,188	19,891
Other payables	6,584	4,452
Leases	3,713	3,554
Employee provisions	9,659	6,758
Total no more than 12 months	32,144	34,655
More than 12 months		
Leases	22,905	26,925
Employee provisions	9,742	9,876
Total more than 12 months	32,647	36,801
Total liabilities	64,791	71,456

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

	2026	2025
	\$'000	\$'000
Assets expected to be recovered in:		
No more than 12 months		
Cash and cash equivalents	579	7,112
Trade and other receivables	8,413	6,968
Prepayments	390	–
Total no more than 12 months	9,382	14,080
More than 12 months		
Trade and other receivables	34,166	31,741
Property, plant and equipment	12,750	11,988
Total more than 12 months	46,916	43,729
Total assets	56,298	57,809
Liabilities expected to be settled in no more than 12 months:		
Supplier payables	2,471	307
Grant payables	–	101
Total liabilities	2,471	408

Appendix 1:

Staff data

Table 14: All ongoing employees (2025-26)

Location	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
NSW	3	0	3	4	0	4	0	0	0	0	0	0	0	0	0	7
Qld	18	0	18	25	2	27	0	0	0	0	0	0	0	0	0	45
SA	1	0	1	1	0	1	0	0	0	0	0	0	0	0	0	2
Tas	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vic	3	0	3	4	1	5	0	0	0	0	0	0	0	0	0	9
WA	1	0	1	2	0	2	0	0	0	0	0	0	0	0	0	3
ACT	105	3	108	201	18	219	0	0	0	0	0	0	0	0	0	327
NT	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0	1
External Territories	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Overseas	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	132	3	135	237	21	258	0	0	0	0	0	0	0	0	0	393

Table 15: All non-ongoing employees (2025-26)

Location	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
NSW	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Qld	0	0	0	1	0	1	0	0	0	0	0	0	0	0	0	1
SA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tas	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ACT	2	0	2	4	1	5	0	0	0	0	0	0	0	0	0	7
NT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
External Territories	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Overseas	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	2	0	2	5	1	6	0	0	0	0	0	0	0	0	0	8

Note: This table does not include the 10 casuals employed by the agency at 30 June 2026

Table 16: Public Service Act 1999 ongoing employees (2025-26)

	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
SES 3	1	0	1	1	0	1	0	0	0	0	0	0	0	0	0	2
SES 2	4	0	4	1	0	1	0	0	0	0	0	0	0	0	0	5
SES 1	6	0	6	15	0	15	0	0	0	0	0	0	0	0	0	21
EL 2	14	1	15	48	1	49	0	0	0	0	0	0	0	0	0	64
EL 1	47	1	48	75	10	85	0	0	0	0	0	0	0	0	0	133
APS 6	38	1	39	62	7	69	0	0	0	0	0	0	0	0	0	108
APS 5	17	0	17	26	2	28	0	0	0	0	0	0	0	0	0	45
APS 4	5	0	5	9	1	10	0	0	0	0	0	0	0	0	0	15
APS 3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
APS 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
APS 1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	132	3	135	237	21	258	0	0	0	0	0	0	0	0	0	393

Note: This table does not include the 10 casuals employed by the agency at 30 June 2026.

Table 17: Public Service Act 1999 non-ongoing employees (2025–26)

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

Note: This table does not include the 10 casuals employed by the agency at 30 June 2026.

Table 18: *Public Service Act 1999* employees by full-time and part-time status (2025-26)

	Ongoing			Non-ongoing			Total
	Full time	Part time	<i>Total ongoing</i>	Full time	Part time	<i>Total non-ongoing</i>	
SES 3	2	0	2	1	0	1	3
SES 2	5	0	5	0	0	0	5
SES 1	21	0	21	0	0	0	21
EL 2	62	2	64	1	0	1	65
EL 1	122	11	133	1	0	1	134
APS 6	100	8	108	3	0	3	111
APS 5	43	2	45	1	1	2	47
APS 4	14	1	15	0	0	0	15
APS 3	0	0	0	0	0	0	0
APS 2	0	0	0	0	0	0	0
APS 1	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0
Total	369	24	393	7	1	8	401

Note: Reflects employees occupying positions as at 30 June 2026, including employees on approved leave and employees undertaking acting arrangements.

This table does not include the 10 casual employees engaged by the agency as at 30 June 2026.

Table 19: Public Service Act 1999 employment type by location (2025–26)

Location	Ongoing	Non-ongoing	Total
NSW	7	0	7
Qld	45	1	46
SA	2	0	2
Tas	0	0	0
Vic	8	0	8
WA	3	0	3
ACT	327	7	334
NT	1	0	1
External territories	0	0	0
Overseas	0	0	0
Total	393	8	401

Note: This table does not include the 10 casual employees engaged by the agency as at 30 June 2026.

Table 20: Public Service Act 1999 Indigenous employment (2025–26)

Employment basis	Total
Ongoing	8
Non-ongoing	0
Total	8

Table 21: *Public Service Act 1999* employment salary ranges by classification level (minimum/maximum) (2025-26)

Classification	Minimum salary (\$)	Maximum salary (\$)
SES 3	411,675	465,197
SES 2	308,651	342,265
SES 1	233,646	272,211
EL 2	146,579	174,452
EL 1	125,935	143,531
APS 6	99,734	111,701
APS 5	88,834	96,829
APS 4	80,246	86,246
APS 3	73,770	76,837
APS 2	66,057	70,393
APS 1	57,497	61,495
Other	0	0
Minimum/maximum range	57,497	465,197

Performance pay

We did not have arrangements for performance pay during 2025-26.

Executive remuneration

Table 22: Information about remuneration of key management personnel (2025–26)

Name	Position title	Short-term benefits (\$)			Post-employment benefits (\$)	Other long-term benefits (\$)			Termination benefits (\$)	Total remuneration (\$)
		Base salary (a)	Bonuses	Other benefits and allowances (b)		Superannuation contributions (c)	Long service leave (d)	Other long-term benefits		
Brendan MOON*	Coordinator-General	414,370	0	6,446	23,310	9,127	0	0	0	453,253
Patrick HETHERINGTON*	Interim Coordinator-General	112,194	0	394	18,358	2,783	0	0	0	133,728
Joseph BUFFONE*	Deputy Coordinator-General Emergency Management Group	170,678	0	932	31,814	8,918	0	0	0	212,342
Katarina CARROLL*	Deputy Coordinator-General Emergency Management Group	300,533	0	1,200	42,212	0	0	0	0	343,945
Jillian CHARKER	Deputy Coordinator-General Disaster Resilience and Recovery	451,639	0	1,792	69,172	8,040	0	0	0	530,642
Vidoshi JANA*	First Assistant Coordinator-General and Chief Operating Officer	147,578	0	753	25,198	3,936	0	0	0	177,465
Sanandan DASGUPTA*	Acting First Assistant Coordinator-General and Chief Operating Officer	195,147	0	1,045	25,922	5,306	0	0	0	227,419

* Key Management Personnel for part of the reporting period

- Base salary includes salary paid and accrued, salary paid while on annual leave, salary paid while on personal leave, annual leave accrued, and higher duties allowances.
- Other benefits and allowances include non-monetary benefits such as the provision of a car park.
- For individuals in a defined contribution scheme (for example PSSaP and super choice), superannuation includes superannuation contribution amounts. For individuals in a defined benefit scheme (for example PSS), superannuation includes the relevant Notional Employer Contribution Rate and the Employer Productivity Superannuation Contribution.
- Long service leave comprises the amount of leave accrued and taken for the period. Negative amounts may arise where previously accrued long service leave liabilities are reversed following an employee's separation from the entity prior to becoming entitled to the leave.

Table 23: Information about remuneration for senior executives (2025-26)

	Number of senior executives (a)	Short-term benefits		Post-employment benefits			Other long-term benefits		Termination benefits	Total remuneration
		Average base salary (b)	Average bonuses	Average other benefits and allowances (c)	Average superannuation contributions (d)	Average long service leave (e)	Average other long-term benefits	Average termination benefits	Average total remuneration	
Total remuneration bands										
\$0 - \$220,000	8	63,046		503	19,711	(420)	0	17,813	100,652	
\$220,001 - \$245,000	0	0		0	0	0	0	0	0	
\$245,001 - \$270,000	3	217,222		597	31,631	5,308	0	0	254,759	
\$270,001 - \$295,000	5	237,055		1,792	41,242	5,916	0	0	286,004	
\$295,001 - \$320,000	4	254,547		1,873	42,810	5,999	0	0	305,229	
\$320,001 - \$345,000	2	267,549		3,830	51,536	5,579	0	0	328,494	
\$345,001 - \$370,000	1	264,076		1,792	39,879	6,246	0	57,834	369,827	
\$370,001 - \$395,000	0	0		0	0	0	0	0	0	
\$395,001 - \$420,000	1	340,822		1,792	50,835	5,837	0	0	399,286	
\$420,001 - \$445,000	0	0		0	0	0	0	0	0	
\$445,001 - \$470,000	2	307,586		896	42,569	5,820	0	96,108	452,980	
\$470,001 - \$495,000	1	281,282		1,792	37,917	7,007	0	150,920	478,918	
\$495,001 - \$520,000	0	0		0	0	0	0	0	0	
\$520,001+	1	441,080		0	73,536	10,940	0	0	525,556	

a. Remuneration bands include senior executives employed in, or acting in, senior executive positions for part of the reporting period.

b. Base salary includes salary paid and accrued, salary paid while on annual leave, salary paid while on personal leave, annual leave accrued, and higher duties allowances.

c. Other benefits and allowances include non-monetary benefits such as the provision of a car park.

d. For individuals in a defined contribution scheme (for example PSSaP and super choice), superannuation includes superannuation contribution amounts. For individuals in a defined benefit scheme (for example PSS), superannuation includes the relevant Notional Employer Contribution Rate and the Employer Productivity Superannuation Contribution.

e. Long service leave comprises the amount of leave accrued and taken for the period. Negative amounts may arise where previously accrued long service leave liabilities are reversed following an employee's separation from the entity prior to becoming entitled to the leave.

Table 24: Information about remuneration for other highly paid staff (2025-26)

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 (a)	Average Bonuses	Average other benefits and allowances (b)	Average Superannuation contributions (c)	Average Long service leave (d)	Average		Average	
							long-term benefits	Other long-term benefits		
\$270,001 - \$295,000	1	245,714	0	0	43,384	5,004	0	0	0	294,102

- a. Base salary includes salary paid and accrued, salary paid while on annual leave, salary paid while on personal leave, annual leave accrued, and higher duties allowances.
- b. Other benefits and allowances include non-monetary benefits such as the provision of a car park.
- c. For individuals in a defined contribution scheme (for example PSSaP and super choice), superannuation includes superannuation contribution amounts. For individuals in a defined benefit scheme (for example PSS), superannuation includes the relevant Notional Employer Contribution Rate and the Employer Productivity Superannuation Contribution.
- d. Long service leave comprises the amount of leave accrued and taken for the period. Negative amounts may arise where previously accrued long service leave liabilities are reversed following an employee's separation from the entity prior to becoming entitled to the leave.

Appendix 2:

Abbreviations and acronyms

Term	Description
AAIs	Accountable Authority Instructions
AGCMF	Australian Government Crisis Management Framework
AGDRP	Australian Government Disaster Recovery Payment
AI	artificial intelligence
AM	Member of the Order of Australia
AO	Order of Australia
APM	Australian Police Medal
APS	Australian Public Service
ANAO	Australian National Audit Office
ANZEMC	Australia-New Zealand Emergency Management Committee
AUSASSISTPLAN	Australian Government Overseas Assistance Plan
AUSNATHAZPLAN	Australian Government Natural Hazards Plan
AUSRECEPLAN	Australian Government Plan for Reception of Australian Citizens and Approved Foreign Nationals Evacuated from Overseas
CBT	community-based trials
COMDISPLAN	Australian Government Disaster Response Plan
COO	Chief Operating Officer
CPO	Coordination and Planning Officer
CPRs	Commonwealth Procurement Rules
CSC	Conspicuous Service Cross
CSM	Conspicuous Service Medal
DRA	Disaster Relief Australia
DRF	Disaster Ready Fund
DRFA	Disaster Recovery Funding Arrangements
DRR	Disaster Resilience and Recovery
DSC	Distinguished Service Cross
DSS	Department of Social Services
EAP	Employee Assistance Program
EL	Executive Level
EMR	Emergency Management and Response
EPBC Act	<i>Environmental Protection and Biodiversity Conservation Act 1999</i>
FOI Act	<i>Freedom of Information Act 1982</i>
GST	Goods and Services Tax
HIP	Hazard Insurance Partnership
HR	Human Resources
HRWS	Higher Risk Weather Season
ICT	Information and Communications Technology
IDC	Inter-Departmental Committee
IFA	Individual Flexibility Arrangement
kWh	kilowatt hours

Term	Description
LGA	Local Government Area
MP	Member of Parliament
NAFC	National Aerial Firefighting Centre
NCCTRC	National Critical Care Centre and Trauma Response Centre
NCM	National Coordination Mechanism
NDRRF	National Disaster Risk Reduction Framework
NEMA	National Emergency Management Agency
NEMS	National Emergency Management Stockpile
NID	National Insurance Dataset
NJCOP	National Joint Common Operating Picture
NSR	National Situation Room
NSW	New South Wales
PBS	Portfolio Budget Statements
PGPA Act	<i>Public Governance Performance and Accountability Act 2013</i>
PGPA Rule	Public Governance, Performance and Accountability Rule 2014
PM	Performance Measure
PSM	Public Service Medal
PSMB	Public Safety Mobile Broadband
QRA	Queensland Reconstruction Authority
RAP	Reconciliation Action Plan
SES	Senior Executive Service
SME	Small and Medium Enterprise
the Hon	The Honourable
WHS	Work Health and Safety

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Appendix 4: List of requirements

PGPA Rule Reference	Part of Report	Description	Requirement
17AD(g)	<i>Letter of transmittal</i>		
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
17AD(h)	<i>Aids to access</i>		
17AJ(a)	Contents	Table of contents (print only).	Mandatory
17AJ(b)	Appendix 2	Alphabetical index (print only).	Mandatory
17AJ(c)	Appendix 5	Glossary of abbreviations and acronyms.	Mandatory
17AJ(d)	Appendix 4	List of requirements.	Mandatory
17AJ(e)	Inside Cover	Details of contact officer.	Mandatory
17AJ(f)		Entity's website address.	Mandatory
17AJ(g)		Electronic address of report.	Mandatory
17AD(a)	<i>Review by accountable authority</i>		
17AD(a)	Part 1: Interim Coordinator-General's review	A review by the accountable authority of the entity.	Mandatory
17AD(b)	<i>Overview of the entity</i>		
17AE(1)(a)(i)	Part 2: About us	A description of the role and functions of the entity.	Mandatory
17AE(1)(a)(ii)	Part 2: About us	A description of the organisational structure of the entity.	Mandatory
17AE(1)(a)(iii)	Part 3: Annual performance statements	A description of the outcomes and programmes administered by the entity.	Mandatory
17AE(1)(a)(iv)	Part 3: Annual performance statements	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)	Accountable authority	Position title of the accountable authority or each member of the accountable authority	Mandatory
17AE(1)(aa)(iii)	Accountable authority	Period as the accountable authority or member of the accountable authority within the reporting period	Mandatory
17AE(1)(b)	Accountable authority	An outline of the structure of the portfolio of the entity.	Portfolio departments mandatory

PGPA Rule Reference	Part of Report	Description	Requirement
17AE(2)	N/A	Where the outcomes and programs administered by the entity differ from any Portfolio Budget Statement, Portfolio Additional Estimates Statement or other portfolio estimates statement that was prepared for the entity for the period, include details of variation and reasons for change.	If applicable, Mandatory
17AD(c)	<i>Report on the Performance of the entity</i>		
	<i>Annual performance Statements</i>		
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)	<i>Report on Financial Performance</i>		
17AF(1)(a)	Financial overview	A discussion and analysis of the entity's financial performance.	Mandatory
17AF(1)(b)	Financial overview	A table summarising the total resources and total payments of the entity.	Mandatory
17AF(2)	Financial overview	If there may be significant changes in the financial results during or after the previous or current reporting period, information on those changes, including: the cause of any operating loss of the entity; how the entity has responded to the loss and the actions that have been taken in relation to the loss; and any matter or circumstances that it can reasonably be anticipated will have a significant impact on the entity's future operation or financial results.	If applicable, Mandatory.
17AD(d)	<i>Management and Accountability</i>		
	<i>Corporate Governance</i>		
17AG(2)(a)	Fraud and corruption control and prevention	Information on compliance with section 10 (fraud systems)	Mandatory
17AG(2)(b)(i)	Letter of transmittal	A certification by accountable authority that fraud and corruption 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 and corruption that meet the specific needs of the entity are in place.	Mandatory
17AG(2)(b)(iii)	Letter of transmittal	A certification by accountable authority that all reasonable measures have been taken to deal appropriately with fraud and corruption relating to the entity.	Mandatory
17AG(2)(c)	Fraud and corruption control and prevention	An outline of structures and processes in place for the entity to implement principles and objectives of corporate governance.	Mandatory

PGPA Rule Reference	Part of Report	Description	Requirement
17AG(2)(d) – (e)	Significant non-compliance with finance law	A statement of significant issues reported to Minister under paragraph 19(1)(e) of the Act that relates to noncompliance with Finance law and action taken to remedy noncompliance.	If applicable, Mandatory
Audit Committee			
17AG(2A)(a)	Audit and Risk Committee	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
External Scrutiny			
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 AuditorGeneral (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
Management of Human Resources			
17AG(4)(a)	Managing and developing employees	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 nonongoing basis, including the following: a. statistics on fulltime employees; b. statistics on parttime employees; c. statistics on gender; d. statistics on staff location.	Mandatory

PGPA Rule Reference	Part of Report	Description	Requirement
17AG(4)(b)	Appendix 1: Staff data	Statistics on the entity's APS employees on an ongoing and nonongoing basis; including the following: - Statistics on staffing classification level; - Statistics on fulltime employees; - Statistics on parttime employees; - Statistics on gender; - Statistics on staff location; - Statistics on employees who identify as Indigenous.	Mandatory
17AG(4)(c)	Appendix 1: Staff data	Information on any enterprise agreements, individual flexibility arrangements, Australian workplace agreements, common law contracts and determinations under subsection 24(1) of the <i>Public Service Act 1999</i> .	Mandatory
17AG(4)(c)(i)	Managing and developing employees	Information on the number of SES and nonSES 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)	Managing and developing employees	A description of nonsalary 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)	Appendix 1: Staff data	Information on aggregate amount of performance payments.	If applicable, Mandatory
Assets Management			
17AG(5)	Asset management	An assessment of effectiveness of assets management where asset management is a significant part of the entity's activities	If applicable, mandatory
Purchasing			
17AG(6)	Procurement and contract management	An assessment of entity performance against the <i>Commonwealth Procurement Rules</i> .	Mandatory

PGPA Rule Reference	Part of Report	Description	Requirement
Reportable consultancy contracts			
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 “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]”.	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 “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.”	Mandatory
Reportable non-consultancy contracts			
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 “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.”	Mandatory
17AD(daa)	Additional information about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts		

PGPA Rule Reference	Part of Report	Description	Requirement
17AGA		Additional information, in accordance with section 17AGA, about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts.	Mandatory
Australian National Audit Office Access Clauses			
17AG(8)	Australian National Audit Office access clauses	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 AuditorGeneral 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
Exempt contracts			
17AG(9)	Exempt contracts	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
Small business			
17AG(10)(a)	Small business	<i>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."</i>	Mandatory
17AG(10)(b)		An outline of the ways in which the procurement practices of the entity support small and medium enterprises.	Mandatory
17AG(10)(c)		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
Financial Statements			
17AD(e)	Part 5: Financial Statements	Inclusion of the annual financial statements in accordance with subsection 43(4) of the Act.	Mandatory

PGPA Rule Reference	Part of Report	Description	Requirement
<i>Executive Remuneration</i>			
17AD(da)	Executive remuneration	Information about executive remuneration in accordance with Subdivision C of Division 3A of Part 23 of the Rule.	Mandatory
17AD(f)	Other Mandatory Information		
17AH(1)(a)(i)	Advertising and market research	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)	Grants	<i>A statement that "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 reporting	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)	Remediation of information published in previous annual reports	Correction of material errors in previous annual report	If applicable, mandatory
17AH(2)	Information required by other legislation		Mandatory

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