

National Anti-Corruption Commission

**Entity resources and planned
performance**

National Anti-Corruption Commission

Section 1: Entity overview and resources

1.1 Strategic direction statement

The National Anti-Corruption Commission (NACC) is an independent Commonwealth entity established under the *National Anti-Corruption Commission Act 2022* (NACC Act) to provide independent assurance to the Australian community that corrupt conduct involving Commonwealth public officials is prevented, detected, investigated, and responded to appropriately. It commenced operations on 1 July 2023.

Under the NACC Act, the NACC is able to investigate alleged corrupt conduct involving Commonwealth public officials. Public officials include ministers, parliamentarians and their staff, and staff members and contractors of Commonwealth agencies. The NACC can investigate any person, even if they are not a public official, if they do something that might cause a public official to carry out their official role other than honestly or impartially.

The NACC also provides education to the public service, and the public, about corruption risks and prevention.

In 2024-25, the NACC will achieve its purpose through the delivery of five key activities:

1. Detecting corruption and enhancing the Commonwealth public sector's capabilities to detect corruption.
2. Receiving and assessing referrals of alleged corrupt conduct.
3. Conducting NACC investigations into corruption issues that could involve serious or systemic corrupt conduct. These investigations may be undertaken jointly with other Commonwealth agencies or with state or territory agencies.
4. Referring allegations of corrupt conduct to other Commonwealth agencies for investigation.
5. Creating and disseminating information and education to enhance the effectiveness and maturity of approaches to corruption prevention and build a strong integrity culture across the public sector.

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to the entity for its operations and to deliver programs and services on behalf of the Government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by departmental (for the entity’s operations) classification.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the ‘Budgeted expenses by Outcome’ tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: National Anti-Corruption Commission resource statement — Budget estimates for 2024-25 as at Budget May 2024

	2023-24 <i>Estimated actual</i> \$'000	2024-25 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available (b)	30,189	28,573
Departmental appropriation (c)	57,533	65,551
s74 External Revenue (d)	-	-
Departmental capital budget (e)	-	-
Annual appropriations - other services - non-operating (f)	-	-
Prior year appropriations available (b)	2,901	9,147
Equity injection	27,839	1,692
Total departmental resourcing	118,462	104,963
	2023-24	2024-25
Average staffing level (number)	200	266

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

Prepared on a resourcing (i.e. appropriations available) basis.

(a) Appropriation Bill (No. 1) 2024-25.

(b) Includes prior year unspent appropriations transferred from the Australian Commission for Law Enforcement Integrity to NACC.

(c) Excludes departmental capital budget (DCB).

(d) Estimated External Revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

(e) Departmental capital budgets are not separately identified in Appropriation Bill (No.1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

(f) Appropriation Bill (No. 2) 2024-25.

1.3 Budget measures

The NACC has no budget measures announced since the 2023-24 Mid-Year Economic and Fiscal Outlook (MYEFO). For this reason, Table 1.2 is not presented.

Section 2: Outcomes and planned performance

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

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

Note:

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measures described in Portfolio Budget Statements will be read with broader information provided in an entity’s corporate plan and annual performance statements – included in Annual Reports – to provide a complete picture of an entity’s planned and actual performance.

The most recent corporate plan for the NACC can be found at:

<https://www.nacc.gov.au/resource-centre/national-anti-corruption-commission-corporate-plan-2023-27>

The first annual performance statement for the NACC will be published in the NACC Annual Report to be completed at the end of the 2023-24 financial year. Once published in October 2024 it can be found at:

<https://www.nacc.gov.au/about-nacc/accountability-and-reporting#reporting>

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Independent assurance to the Australian community that corrupt conduct involving Commonwealth public officials is prevented, detected, investigated and responded to appropriately.

This table shows how much NACC intends to spend (on an accrual basis) on achieving the outcome, broken down by Departmental funding sources.

Table 2.1.1: Budgeted expenses for Outcome 1

Outcome 1: Independent assurance to the Australian community that corrupt conduct involving Commonwealth public officials is prevented, detected, investigated and responded to appropriately.					
	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Departmental expenses					
Departmental appropriation	45,197	62,079	62,446	63,246	64,599
s74 External Revenue (a)	-	-	-	-	-
Expenses not requiring appropriation in the Budget year (b)	6,838	8,373	7,882	7,305	7,305
Departmental total	52,035	70,452	70,328	70,551	71,904
Total expenses for program 1.1	52,035	70,452	70,328	70,551	71,904

	2023-24	2024-25
Average staffing level (number)	200	266

(a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.

(b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, make good expenses and audit fees.

Note: Departmental appropriation splits and totals are indicative estimates and may change in the course of the budget year as government priorities change.

Table 2.1.2: Performance measure for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It describes the results the entity plans to achieve and the related key activities, as detailed in the current corporate plan, the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2024–25 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1 – Independent assurance to the Australian community that corrupt conduct involving Commonwealth public officials is prevented, detected, investigated and responded to appropriately.		
Program 1.1 - Detect and investigate serious or systemic corrupt conduct involving Commonwealth public officials; assist Australian Government entities to manage corruption risks through corruption prevention education and information.		
Key Activities	<div>1. Detect corruption.</div> <div>2. Receive and assess referrals of alleged corrupt conduct.</div> <div>3. Conduct investigations into corruption issues that could involve serious or systemic corrupt conduct.</div> <div>4. Refer allegations of corrupt conduct back to Commonwealth agencies for investigation.</div> <div>5. Create and disseminate information and education to support corruption prevention.</div>	
Year	Performance measures	Expected Performance Results
Current Year 2023-24	1.1 Average time for assessment of referrals	Annual count (2023-24 to set baseline)
	1.2 Average duration for finalised investigations	Annual count (2023-24 to set baseline)
Year	Performance measures (a)	Planned Performance Results
Budget Year 2024-25	1.1 <i>Percentage of referrals assessed within 90 days of receipt</i>	80%
	1.2 <i>Percentage of investigations finalised within 2 years</i>	60%
	1.3 <i>Number of corruption prevention and education products and engagements</i>	100
Forward Estimates 2025-28	As per 2024-25	As per 2024-25
Material changes to Program 1.1 resulting from 2024-25 Budget Measures: Nil		

(a) New or modified performance measures that reflect new or materially changed programs are shown in italics. Further information on KPIs will be provided in the NACC's Corporate Plan 2024-2028.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2024-25 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budgeted financial statements

The NACC is budgeting for a break-even result in 2024-25 after accounting for principal repayments on leased assets and excluding unfunded depreciation and amortisation expenses.

Income Statement

The NACC's revenue from government for 2024-25 is \$65.551 million primarily comprising \$39.927 million for employee expenses and \$21.994 million for supplier expenses. Principal lease repayments, through net cash appropriation arrangements, utilise \$3.471 million of revenue from government.

Balance Sheet

In 2024-25 the NACC's Land and Buildings are estimated at \$55.454 million representing the value of the NACC's properties within its national property portfolio through the value of Right of Use (leased assets) and the fit-out of these premises. The value of Intangible assets is estimated to be \$11.318 million primarily related to the NACC's secure and independent Information and Communications Technology environment.

In 2024-25 the NACC's liabilities include \$29.778 million for Leases of properties within the NACC's national property portfolio, the value of which reduce over the forward estimates due to principal lease repayments, and \$10.229 million for Employee Provisions.

Capital Budget Statement

The NACC received \$27.839 million in equity funding in 2023-24 to continue the establishment of its secure and independent Information and Communications Technology Environment and expansion of appropriate premises nationally.

In 2024-25 the NACC will receive \$1.692 million equity funding to maintain its ICT environment and for property plant and equipment requirements across its national property portfolio.

3.2 Budgeted financial statements tables

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
EXPENSES					
Employee benefits	28,648	39,927	41,444	42,854	44,140
Suppliers	16,430	21,994	20,865	20,251	20,314
Depreciation and amortisation (a)	6,748	8,283	7,792	7,215	7,215
Finance costs	209	248	227	231	235
Total expenses	52,035	70,452	70,328	70,551	71,904
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Other	90	90	90	90	90
Total own-source revenue	90	90	90	90	90
Total own-source income	90	90	90	90	90
Net (cost of)/contribution by services	(51,945)	(70,362)	(70,238)	(70,461)	(71,814)
Revenue from Government	57,533	65,551	66,114	67,023	68,488
Surplus/(deficit) attributable to the Australian Government	5,588	(4,811)	(4,124)	(3,438)	(3,326)
Total comprehensive income/(loss)	5,588	(4,811)	(4,124)	(3,438)	(3,326)
Total comprehensive income/(loss) attributable to the Australian Government	5,588	(4,811)	(4,124)	(3,438)	(3,326)

Note: Impact of net cash appropriation arrangements

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Total comprehensive income/(loss) - as per statement of Comprehensive Income	5,588	(4,811)	(4,124)	(3,438)	(3,326)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	3,489	3,657	3,710	3,762	3,762
plus: depreciation/amortisation expenses for ROU assets (b)	3,259	4,625	4,082	3,453	3,453
less: lease principal repayments (b)	(2,873)	(3,471)	(3,668)	(3,777)	(3,889)
Net Cash Operating Surplus/ (Deficit)	9,463	-	-	-	-

Prepared on Australian Accounting Standards basis.

(a) From 2010-11, the Government introduced net cash appropriation arrangements where Bill 1 revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through Bill 1 equity appropriations. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.

(b) Applies to leases under AASB 16 Leases.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
ASSETS					
Financial assets					
Trade and other receivables	42,843	46,318	46,610	46,961	47,214
Total financial assets	42,843	46,318	46,610	46,961	47,214
Non-financial assets					
Land and buildings	62,510	55,454	48,941	43,057	37,173
Property, plant and equipment	1,495	1,200	905	610	315
Intangibles	10,558	11,318	10,852	10,334	9,298
Other non-financial assets	860	860	860	860	860
Total non-financial assets	75,423	68,832	61,558	54,861	47,646
Total assets	118,266	115,150	108,168	101,822	94,860
LIABILITIES					
Payables					
Suppliers	1,314	1,759	1,679	1,625	1,641
Other payables	1,028	1,063	1,068	1,072	1,076
Total payables	2,342	2,822	2,747	2,697	2,717
Interest bearing liabilities					
Leases	33,249	29,778	26,111	22,334	18,444
Total interest bearing liabilities	33,249	29,778	26,111	22,334	18,444
Provisions					
Employee provisions	7,339	10,229	10,618	10,979	11,308
Other provisions	840	944	1,048	1,152	1,256
Total provisions	8,179	11,173	11,666	12,131	12,564
Total liabilities	43,770	43,773	40,524	37,162	33,725
Net assets	74,496	71,377	67,644	64,660	61,135
EQUITY*					
Parent entity interest					
Contributed equity	61,378	63,070	63,588	64,106	64,106
Reserves	833	833	833	833	833
Retained surplus (accumulated deficit)	12,285	7,474	3,223	(279)	(3,804)
Total parent entity interest	74,496	71,377	67,644	64,660	61,135
Total equity	74,496	71,377	67,644	64,660	61,135

Prepared on Australian Accounting Standards basis.

*“Equity” is the residual interest in assets after deduction of liabilities.

Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2024-25)

Prepared on Australian Accounting Standards basis.

	Retained earnings	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2024				
Balance carried forward from previous period	12,285	833	61,378	74,496
Adjusted opening balance	12,285	833	61,378	74,496
Comprehensive income				
Surplus/(deficit) for the period	(4,811)	-	-	(4,811)
Total comprehensive income	(4,811)	-	-	(4,811)
Transactions with owners				
Contributions by owners				
Equity injection - Appropriation	-	-	1,692	1,692
Sub-total transactions with owners	-	-	1,692	1,692
Estimated closing balance as at 30 June 2025	7,474	833	63,070	71,377
Closing balance attributable to the Australian Government	7,474	833	63,070	71,377

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	52,904	62,714	63,352	64,312	65,758
Total cash received	52,904	62,714	63,352	64,312	65,758
Cash used					
Employees	27,620	38,864	40,376	41,782	43,064
Suppliers	15,116	20,235	19,186	18,626	18,673
Total cash used	42,736	59,099	59,562	60,408	61,737
Net cash from/(used by) operating activities	10,168	3,615	3,790	3,904	4,021
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	35,029	1,692	518	518	-
Total cash used	35,029	1,692	518	518	-
Net cash from/(used by) investing activities	(35,029)	(1,692)	(518)	(518)	-
FINANCING ACTIVITIES					
Cash received					
Contributed equity	27,839	1,692	518	518	-
Total cash received	27,839	1,692	518	518	-
Cash used					
Repayments of borrowings	105	144	123	127	131
Principal payments on lease liability	2,873	3,471	3,667	3,777	3,890
Total cash used	2,978	3,615	3,790	3,904	4,021
Net cash from/(used by) financing activities	24,861	(1,923)	(3,272)	(3,386)	(4,021)
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	-	-	-	-	-
Cash and cash equivalents at the end of the reporting period	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)					
Equity injections - Bill 2	27,839	1,692	518	518	-
Total new capital appropriations	27,839	1,692	518	518	-
<i>Provided for:</i>					
Purchase of non-financial assets	35,029	1,692	518	518	-
Total items	35,029	1,692	518	518	-
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	21,594	1,692	518	518	-
Funded by capital appropriation – DCB (b)	13,435	-	-	-	-
TOTAL	35,029	1,692	518	518	-
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	35,029	1,692	518	518	-
Total cash used to acquire assets	35,029	1,692	518	518	-

Prepared on Australian Accounting Standards basis.

(a) Includes both current Bill 2 and prior Act 2/4/6 appropriations.

(b) Includes purchases from current and prior year Departmental Capital Budgets (DCB)

Table 3.6: Statement of departmental asset movements (Budget year 2024-25)

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2024				
Gross book value	34,344	2,140	11,575	48,059
Gross book value - ROU assets	41,125			41,125
Accumulated depreciation/ amortisation and impairment	(4,332)	(645)	(1,017)	(5,994)
Accumulated depreciation/amortisation and impairment - ROU assets	(8,627)	-	-	(8,627)
Opening net book balance	62,510	1,495	10,558	74,563
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity (a)	-	-	1,692	1,692
Total additions	-	-	1,692	1,692
Other movements				
Depreciation/amortisation expense	(2,431)	(295)	(932)	(3,658)
Depreciation/amortisation on ROU assets	(4,625)			(4,625)
Total other movements	(7,056)	(295)	(932)	(8,283)
As at 30 June 2025				
Gross book value	34,344	2,140	13,267	49,751
Gross book value - ROU assets	41,125	-	-	41,125
Accumulated depreciation/ amortisation and impairment	(6,763)	(940)	(1,949)	(9,652)
Accumulated depreciation/amortisation and impairment - ROU assets	(13,252)	-	-	(13,252)
Closing net book balance	55,454	1,200	11,318	67,972

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2024-25.