

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 2025-26, 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.

For more detailed information on special accounts and special appropriations, please refer to the *Budget Paper No. 4 – Agency Resourcing*.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the ‘Budgeted expenses by Outcome’ 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 2025-26 as at Budget March 2025

	2024-25 Estimated actual \$'000	2025-26 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available (b)	30,873	37,702
Departmental appropriation (c)	65,551	65,987
s74 External Revenue (d)	-	-
Departmental capital budget (e)	-	350
Annual appropriations - other services - non-operating (f)		
Prior year appropriations available (b)	2,380	-
Equity injection	11,007	168
Total departmental annual appropriations	109,811	104,207
<i>less departmental appropriations drawn from annual/special appropriations and credited to special accounts</i>		
Total departmental resourcing	109,811	104,207
Total resourcing for National Anti-Corruption Commission	109,811	104,207
	2024-25	2025-26
Average staffing level (number)	225	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) 2025-2026 and Supply Bill (No. 1) 2025-2026.

(b) Excludes \$9.315m subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

(c) Excludes departmental capital budget (DCB).

(d) Estimated External Revenue receipts under section 74 of the PGPA Act.

(e) Departmental capital budgets are not separately identified in Appropriation Bill (No.1) and Supply 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) 2025-2026 and Supply Bill (No. 2) 2025-2026.

1.3 Budget measures

The NACC has no budget measures announced since the 2024-25 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-2024-28>

The most recent annual performance statement can be found at:
https://www.nacc.gov.au/sites/default/files/documents/2024-11/annual_report_2023-24.pdf

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 1.1: NACC - Departmental - Outcome 1					
Departmental expenses					
Departmental appropriation	62,902	63,504	65,320	66,696	68,076
Expenses not requiring appropriation in the Budget year (a)	4,715	7,882	7,305	7,305	7,305
Departmental total	67,617	71,386	72,625	74,001	75,381
Total expenses for program 1.1	67,617	71,386	72,625	74,001	75,381

	2024-25	2025-26
Average staffing level (number)	225	266

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

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 is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2024–25), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2025–26 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	1. Detect corruption. 2. Receive and assess referrals of alleged corrupt conduct. 3. Conduct investigations into corruption issues that could involve serious or systemic corrupt conduct. 4. Refer allegations of corrupt conduct back to Commonwealth agencies for investigation. 5. Create and disseminate information and education to support corruption prevention.	
Year	Performance measures	Expected performance results
Current Year 2024–25	1.1 Percentage of referrals assessed within 90 days.	80% On track
	1.2 Percentage of investigations finalised within 2 years.	60% On track
	1.3 Number of corruption prevention and education products and engagements	100 On track
Year	Performance measures	Planned performance results
Budget Year 2025–26	1.1 Percentage of referrals assessed within 90 days.	80%
	1.2 Percentage of investigations finalised within 2 years.	60%
	1.3 Number of corruption prevention and education products and engagements	100
Forward Estimates 2026–29	As per 2025–26	As per 2025–26
Material changes to Program 1.1 resulting from 2025–26 Budget Measures: Nil		

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2025-26 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 2025-26 after accounting for principal repayments on leased assets and excluding unfunded depreciation and amortisation expenses.

Income Statement

The NACC's revenue from government for 2025-26 is \$65.987 million primarily comprising \$41.444 million for employee expenses and \$21.566 million for supplier expenses. Principal lease repayments, through net cash appropriation arrangements, utilise \$2.483 million of revenue from government. The NACC is budgeting for a technical operating loss of \$0.199 million in 2024-25 due to the accounting treatment for non-ROU depreciation in the absence of DCB. This has no cash impact and does not affect the organisation's financial sustainability.

Balance Sheet

In 2025-26, the NACC's Land and Buildings are estimated at \$36.138 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 \$8.784 million primarily related to the NACC's secure and independent Information and Communications Technology environment.

In 2025-26, the NACC's liabilities include \$14.102 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 \$10.814 million for Employee Provisions.

Capital Budget Statement

In 2025-26, the NACC will receive \$0.350m Departmental capital budget and \$0.168 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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Employee benefits	36,469	41,444	42,854	44,140	45,465
Suppliers	22,222	21,566	22,049	22,205	22,332
Depreciation and amortisation (a)	8,283	7,792	7,215	7,215	7,215
Finance costs	643	584	507	441	369
Total expenses	67,617	71,386	72,625	74,001	75,381
LESS:					
OWN-SOURCE INCOME					
Other	90	90	90	90	90
Total own-source income	90	90	90	90	90
Net (cost of)/contribution by services	(67,527)	(71,296)	(72,535)	(73,911)	(75,291)
Revenue from Government	65,551	65,987	67,216	68,401	69,959
Surplus/(deficit) attributable to the Australian Government	(1,976)	(5,309)	(5,319)	(5,510)	(5,332)
Total comprehensive income/(loss)	(1,976)	(5,309)	(5,319)	(5,510)	(5,332)
Total comprehensive income/(loss) attributable to the Australian Government	(1,976)	(5,309)	(5,319)	(5,510)	(5,332)
Note: Impact of net cash appropriation arrangements					
	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(1,976)	(5,309)	(5,319)	(5,510)	(5,332)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	-	3,710	3,762	3,762	3,762
plus: depreciation/amortisation expenses for ROU assets (b)	4,625	4,082	3,453	3,453	3,453
less: lease principal repayments (b)	(2,848)	(2,483)	(1,896)	(1,705)	(1,883)
Net Cash Operating Surplus/ (Deficit)	(199)	-	-	-	-

Prepared on Australian Accounting Standards basis.

(a) From 2010–11, the Government introduced net cash appropriation arrangements that provided non-corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under Appropriation Bill (No. 1) and Supply Bill (No. 1). This replaced revenue appropriations provided under Appropriation Bill (No. 1) used for the depreciation/amortisation expenses. 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)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Financial assets					
Cash and cash equivalents	60	60	60	60	60
Trade and other receivables	51,235	51,549	51,860	52,209	52,209
Total financial assets	51,295	51,609	51,920	52,269	52,269
Non-financial assets					
Land and buildings	42,651	36,138	30,254	24,370	18,486
Property, plant and equipment	4,118	3,823	3,528	3,583	3,638
Intangibles	9,250	8,784	8,266	7,230	6,194
Other non-financial assets	631	631	631	631	631
Total non-financial assets	56,650	49,376	42,679	35,814	28,949
Total assets	107,945	100,985	94,599	88,083	81,218
LIABILITIES					
Payables					
Suppliers	1,109	1,029	975	991	991
Other payables	724	729	733	737	737
Total payables	1,833	1,758	1,708	1,728	1,728
Interest bearing liabilities					
Leases	16,585	14,102	12,206	10,501	8,618
Total interest bearing liabilities	16,585	14,102	12,206	10,501	8,618
Provisions					
Employee provisions	10,425	10,814	11,175	11,504	11,504
Other provisions	754	754	754	754	754
Total provisions	11,179	11,568	11,929	12,258	12,258
Total liabilities	29,597	27,428	25,843	24,487	22,604
Net assets	78,348	73,557	68,756	63,596	58,614
EQUITY*					
Parent entity interest					
Contributed equity	72,385	72,903	73,421	73,771	74,121
Reserves	802	802	802	802	802
Retained surplus (accumulated deficit)	5,161	(148)	(5,467)	(10,977)	(16,309)
Total parent entity interest	78,348	73,557	68,756	63,596	58,614
Total equity	78,348	73,557	68,756	63,596	58,614

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 2025-26)

	Retained earnings	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2025				
Balance carried forward from previous period	5,161	802	72,385	78,348
Adjusted opening balance	5,161	802	72,385	78,348
Comprehensive income				
Surplus/(deficit) for the period	(5,309)	-	-	(5,309)
Total comprehensive income	(5,309)	-	-	(5,309)
Transactions with owners				
Contributions by owners				
Equity injection - Appropriation	-	-	168	168
Departmental Capital Budget (DCB)	-	-	350	350
Sub-total transactions with owners	-	-	518	518
Estimated closing balance as at 30 June 2026	-	-	518	518
Closing balance attributable to the Australian Government	(148)	802	72,903	73,557

Prepared on Australian Accounting Standards basis.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	58,722	65,673	66,905	68,052	69,959
Total cash received	58,722	65,673	66,905	68,052	69,959
Cash used					
Employees	33,544	41,050	42,489	43,807	45,465
Suppliers	21,687	21,556	22,013	22,099	22,242
Interest payments on lease liability	643	584	507	441	369
Total cash used	55,874	63,190	65,009	66,347	68,076
Net cash from/(used by) operating activities	2,848	2,483	1,896	1,705	1,883
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	11,007	518	518	350	350
Total cash used	11,007	518	518	350	350
Net cash from/(used by) investing activities	(11,007)	(518)	(518)	(350)	(350)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	11,007	518	518	350	350
Total cash received	11,007	518	518	350	350
Cash used					
Principal payments on lease liability	2,848	2,483	1,896	1,705	1,883
Total cash used	2,848	2,483	1,896	1,705	1,883
Net cash from/(used by) financing activities	8,159	(1,965)	(1,378)	(1,355)	(1,533)
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	60	60	60	60	60
Cash and cash equivalents at the end of the reporting period	60	60	60	60	60

Prepared on Australian Accounting Standards basis.

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

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	-	350	350	350	350
Equity injections - Bill 2	11,007	168	168	-	-
Total new capital appropriations	11,007	518	518	-	-
Provided for:					
Purchase of non-financial assets	11,007	518	518	350	350
Total items	11,007	518	518	350	350
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	11,007	168	168	-	-
Funded by capital appropriation - DCB (b)		350	350	350	350
TOTAL	11,007	518	518	350	350
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	11,007	518	518	350	350
Total cash used to acquire assets	11,007	518	518	350	350

Prepared on Australian Accounting Standards basis.

(a) Includes both current Appropriation Bill (No. 2) and prior Appropriation Act (No. 2/4/6) appropriations.

(b) Includes purchases from current and previous years' Departmental Capital Budgets (DCBs).

Table 3.6: Statement of departmental asset movements (Budget year 2025-26)

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2025				
Gross book value	35,267	5,328	10,182	50,777
Gross book value - ROU assets	26,811	-	-	26,811
Accumulated depreciation/ amortisation and impairment	(6,927)	(1,210)	(932)	(9,069)
Accumulated depreciation/amortisation and impairment - ROU assets	(12,500)	-	-	(12,500)
Opening net book balance	42,651	4,118	9,250	56,019
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity (a)	-	-	168	168
By purchase - appropriation ordinary annual services (b)	-	-	350	350
Total additions	-	-	518	518
Other movements				
Depreciation/amortisation expense	(2,431)	(295)	(984)	(3,710)
Depreciation/amortisation on ROU assets	(4,082)	-	-	(4,082)
Total other movements	(6,513)	(295)	(984)	(7,792)
As at 30 June 2026				
Gross book value	35,267	5,328	10,700	51,295
Gross book value - ROU assets	26,811	-	-	26,811
Accumulated depreciation/ amortisation and impairment	(9,358)	(1,505)	(1,916)	(12,779)
Accumulated depreciation/amortisation and impairment - ROU assets	(16,582)	-	-	(16,582)
Closing net book balance	36,138	3,823	8,784	48,745

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2025–2026, Supply Bill (No. 2) 2025–2026.

(b) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2025–2026, Supply Bill (No. 1) 2025–2026 for depreciation/amortisation expenses, DCBs or other operational expenses.