

# **National Anti-Corruption Commission**

## **Additional Estimates Statements**



# National Anti-Corruption Commission

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

There have been no changes to the National Anti-Corruption Commission's (the Commission) strategic direction statement since the 2025-26 Budget.

### 1.2 Entity resource statement

The Entity Resource Statement details the resourcing for the Commission at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2025-26 Budget year, including variations through Appropriation Bills No. 3 and No. 4, Special Appropriations and Special Accounts.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2024-25 financial statements.

**Table 1.1: National Anti-Corruption Commission resource statement — Additional Estimates for 2025-26 as at February 2026**

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2024-25 \$'000	2025-26 \$'000	2025-26 \$'000	2025-26 \$'000
<b>Departmental</b>				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available	30,873	37,702	-	37,702
Departmental appropriation	65,551	65,987	(109)	65,878
s74 External Revenue (b)	2,422	-	-	-
Departmental capital budget (c)	-	350	-	350
Annual appropriations - other services - non-operating (d)				
Prior year appropriations available	2,380	-	-	-
Equity injection (e)	1,692	168	7,158	7,326
<b>Total departmental annual appropriations</b>	<b>102,918</b>	<b>104,207</b>	<b>7,049</b>	<b>111,256</b>
<b>Total departmental resourcing</b>	<b>102,918</b>	<b>104,207</b>	<b>7,049</b>	<b>111,256</b>
<b>Total resourcing for National Anti-Corruption Commission</b>	<b>102,918</b>	<b>104,207</b>	<b>7,049</b>	<b>111,256</b>
			<i>Actual 2024-25</i>	2025-26
<b>Average staffing level (number)</b>			213	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 Act (No. 1) 2025-26 and Appropriation Bill (No. 3) 2025-26.* Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity's 2024-25 annual report and encompasses *Appropriation Act (No. 1) 2024-25 and Appropriation Act (No. 3) 2024-25.*
- (b) Estimated external revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- (c) Departmental capital budgets are not separately identified in *Appropriation Act (No. 1)* and form part of ordinary annual services items. Refer to Table 3.6 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (d) *Appropriation Act (No. 2) 2025-26 and Appropriation Bill (No. 4) 2025-26.* Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity's 2024-25 annual report and encompasses *Appropriation Act (No. 2) 2024-25 and Appropriation Act (No. 4) 2024-25.*
- (e) Excludes \$9.315m withheld under section 51 of the PGPA Act.

### 1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2025–26 Budget. The table is split into receipt and payment measures, with the affected program identified.

**Table 1.2: The Commission's 2025-26 measures since Budget**

	Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
<b>Payment measures</b>					
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses	1.1				
Departmental payments (a)		(109)	(2,270)	(2,285)	(2,234)
<b>Total</b>		<b>(109)</b>	<b>(2,270)</b>	<b>(2,285)</b>	<b>(2,234)</b>
<b>Total payment measures</b>					
Departmental		(109)	(2,270)	(2,285)	(2,234)
<b>Total</b>		<b>(109)</b>	<b>(2,270)</b>	<b>(2,285)</b>	<b>(2,234)</b>

Prepared on a Government Finance Statistics (Underlying Cash) basis. Figures displayed as a negative (-) represent a decrease in funds.

(a) The full measure description for Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses appears in the 2025-26 MYEFO Appendix A under cross portfolio.

### 1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for the Commission at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2025–26 Budget in Appropriation Bills Nos. 3 and 4.

**Table 1.3: Additional estimates and other variations to outcomes since the 2025–26 Budget**

	Program impacted	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
<b>Outcome 1</b>					
<b>Departmental</b>					
<b>Annual appropriations</b>					
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-age Expenses	1.1	(109)	(2,270)	(2,285)	(2,234)
<b>Movement of Funds</b>					
Net increase	1.1	7,158	-	-	-
<b>Changes in Parameters</b>					
Net decrease	1.1	-	(183)	(61)	(63)
<b>Net impact on appropriations for Outcome 1 (departmental)</b>		<b>7,049</b>	<b>(2,453)</b>	<b>(2,346)</b>	<b>(2,297)</b>
<b>Total net impact on appropriations for Outcome 1</b>		<b>7,049</b>	<b>(2,453)</b>	<b>(2,346)</b>	<b>(2,297)</b>

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

### 1.5 Breakdown of additional estimates by appropriation bill

The following tables detail the Additional Estimates sought for the Commission through Appropriation Bill No. 4.

**Table 1.4: Appropriation Bill (No. 3) 2025–2026**

There are no Appropriation Bill (No.3) impacts, so this table is not shown.

**Table 1.5: Appropriation Bill (No. 4) 2025–2026**

	2024-25 Available \$'000	2025-26 Budget \$'000	2025-26 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
<b>Non-operating</b>					
Equity injections	1,692	168	7,326	7,158	-
<b>Total non-operating</b>	<b>1,692</b>	<b>168</b>	<b>7,326</b>	<b>7,158</b>	<b>-</b>
<b>Total other services</b>	<b>1,692</b>	<b>168</b>	<b>7,326</b>	<b>7,158</b>	<b>-</b>

Note 1: 2024-25 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

## Section 2: Revisions to outcomes and planned performance

### 2.1 Budgeted expenses and performance for Outcome 1

This table shows how much the Commission intends to spend (on an accrual basis) on achieving the outcome.

**Table 2.1.1: Budgeted expenses for Outcome 1**

<b>Outcome 1: Independent assurance to the Australian community that corrupt conduct involving Commonwealth public officials is prevented, detected, investigated and responded to appropriately.</b>					
	2024-25 Actual expenses \$'000	2025-26 Revised estimated expenses \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>Program 1.1: NACC - Departmental - Outcome 1</b>					
Departmental expenses					
Departmental appropriation	46,658	65,878	64,764	66,055	67,662
s74 External Revenue (a)	4,473	-	-	-	-
Expenses not requiring appropriation in the Budget year (b)	9,361	7,282	7,597	7,548	7,593
<b>Departmental total</b>	<b>60,492</b>	<b>73,160</b>	<b>72,361</b>	<b>73,603</b>	<b>75,255</b>
<b>Total expenses for program 1.1</b>	<b>60,492</b>	<b>73,160</b>	<b>72,361</b>	<b>73,603</b>	<b>75,255</b>
	2024-25	2025-26			
<b>Average staffing level (number)</b>	213	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, and audit fees.

**Table 2.1.2: Performance measure for Outcome 1**

There have been no changes to performance measures for Outcome 1 resulting from decisions made since the 2025–26 Budget. The performance measures associated with Outcome 1 are outlined in the 2025–26 Attorney-General's Portfolio Budget Statements and the 2025–26 National Anti-Corruption Commission Corporate Plan.

## **Section 3: Special account flows and budgeted financial statements**

### **3.1 Special account flows and balances**

The Commission has no special accounts, so Table 3.1 is not shown.

### **3.2 Budgeted financial statements**

#### **3.2.1 Explanatory notes and analysis of budgeted financial statements**

The major changes in the budgeted financial statements relate to measures announced since the 2025-26 Budget, a movement of funds of contributed equity, in-year reclassifications and revaluation of non-financial assets as at 30 June 2025.

## 3.2.2 Budgeted financial statements

Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2024-25 Actual	2025-26 Revised budget	2026-27 Forward estimate	2027-28 Forward estimate	2028-29 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>EXPENSES</b>					
Employee benefits	35,312	42,201	42,623	43,045	43,469
Suppliers	15,214	20,004	18,394	19,354	20,327
Depreciation and amortisation	8,815	7,212	7,527	7,478	7,523
Finance costs	675	578	559	513	436
Write-down and impairment of assets	476	-	-	-	-
<b>Total expenses</b>	<b>60,492</b>	<b>69,995</b>	<b>69,103</b>	<b>70,390</b>	<b>71,755</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Gains</b>					
Other gains	70	70	70	70	70
<b>Total gains</b>	<b>70</b>	<b>70</b>	<b>70</b>	<b>70</b>	<b>70</b>
<b>Total own-source income</b>	<b>70</b>	<b>70</b>	<b>70</b>	<b>70</b>	<b>70</b>
<b>Net (cost of)/contribution by services</b>	<b>(60,422)</b>	<b>(69,925)</b>	<b>(69,033)</b>	<b>(70,320)</b>	<b>(71,685)</b>
Revenue from Government	65,551	65,878	64,764	66,055	67,662
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>5,129</b>	<b>(4,047)</b>	<b>(4,269)</b>	<b>(4,265)</b>	<b>(4,023)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>5,129</b>	<b>(4,047)</b>	<b>(4,269)</b>	<b>(4,265)</b>	<b>(4,023)</b>
<b>Note: Impact of net cash appropriation arrangements</b>					
<b>Total comprehensive income/(loss) - as per statement of Comprehensive Income</b>	<b>5,129</b>	<b>(4,047)</b>	<b>(4,269)</b>	<b>(4,265)</b>	<b>(4,023)</b>
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	5,766	4,428	5,147	5,371	5,432
plus: depreciation/amortisation expenses for ROU assets (b)	3,049	2,784	2,380	2,107	2,091
less: lease principal repayments (b)	2,864	3,165	3,258	3,213	3,500
<b>Net Cash Operating Surplus/(Deficit)</b>	<b>11,080</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

(a) From 2010-11, the Government introduced the net cash appropriation arrangement that provided non-corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under *Appropriation Act (No. 1)* or Bill (No. 3). This replaced revenue appropriations provided under *Appropriation Act (No. 1)* or Bill (No.3) used for depreciation/amortisation expenses. For information regarding DCB, refer to Table 3.6 Departmental Capital Budget Statement.

(b) Applies to leases under AASB 16 Leases

**Table 3.3: Budgeted departmental balance sheet (as at 30 June)**

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	1,978	1,978	1,978	1,978	1,978
Trade and other receivables	51,079	44,235	44,546	44,895	44,895
<b>Total financial assets</b>	<b>53,057</b>	<b>46,213</b>	<b>46,524</b>	<b>46,873</b>	<b>46,873</b>
<b>Non-financial assets</b>					
Land and buildings	43,439	54,683	50,975	44,844	38,729
Property, plant and equipment	4,431	4,563	3,829	2,842	1,784
Intangibles	79	44	9	-	-
Other non-financial assets	2,143	2,143	2,143	2,143	2,143
<b>Total non-financial assets</b>	<b>50,092</b>	<b>61,433</b>	<b>56,956</b>	<b>49,829</b>	<b>42,656</b>
<b>Total assets</b>	<b>103,149</b>	<b>107,646</b>	<b>103,480</b>	<b>96,702</b>	<b>89,529</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	1,655	1,575	1,521	1,537	1,537
Other payables	1,082	1,087	1,091	1,095	1,095
<b>Total payables</b>	<b>2,737</b>	<b>2,662</b>	<b>2,612</b>	<b>2,632</b>	<b>2,632</b>
<b>Interest bearing liabilities</b>					
Leases	16,642	24,354	23,629	20,416	16,916
<b>Total interest bearing liabilities</b>	<b>16,642</b>	<b>24,354</b>	<b>23,629</b>	<b>20,416</b>	<b>16,916</b>
<b>Provisions</b>					
Employee provisions	8,426	8,815	9,176	9,505	9,505
<b>Total provisions</b>	<b>8,426</b>	<b>8,815</b>	<b>9,176</b>	<b>9,505</b>	<b>9,505</b>
<b>Total liabilities</b>	<b>27,805</b>	<b>35,831</b>	<b>35,417</b>	<b>32,553</b>	<b>29,053</b>
<b>Net assets</b>	<b>75,344</b>	<b>71,815</b>	<b>68,063</b>	<b>64,149</b>	<b>60,476</b>
<b>EQUITY*</b>					
Contributed equity	60,690	61,208	61,725	62,076	62,426
Reserves	2,361	2,361	2,361	2,361	2,361
Retained surplus / (accumulated deficit)	12,293	8,246	3,977	(288)	(4,311)
<b>Total parent entity interest</b>	<b>75,344</b>	<b>71,815</b>	<b>68,063</b>	<b>64,149</b>	<b>60,476</b>
<b>Total Equity</b>	<b>75,344</b>	<b>71,815</b>	<b>68,063</b>	<b>64,149</b>	<b>60,476</b>

Prepared on Australian Accounting Standards basis.

\*'Equity' is the residual interest in assets after deduction of liabilities.

**Table 3.4: 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
<b>Opening balance as at 1 July 2025</b>				
Balance carried forward from previous period	12,293	2,361	53,532	68,186
<b>Adjusted opening balance</b>	<b>12,293</b>	<b>2,361</b>	<b>53,532</b>	<b>68,186</b>
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	(4,047)	-	-	(4,047)
<b>Total comprehensive income</b>	<b>(4,047)</b>	<b>-</b>	<b>-</b>	<b>(4,047)</b>
<b>Transactions with owners</b>				
<b>Contributions by owners</b>				
Equity Injection - Appropriation	-	-	7,326	7,326
Departmental capital budget (DCB)	-	-	350	350
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>7,676</b>	<b>7,676</b>
<b>Estimated closing balance as at 30 June 2026</b>	<b>8,246</b>	<b>2,361</b>	<b>61,208</b>	<b>71,815</b>
<b>Closing balance attributable to the Australian Government</b>	<b>8,246</b>	<b>2,361</b>	<b>61,208</b>	<b>71,815</b>

Prepared on Australian Accounting Standards basis.

**Table 3.5: Budgeted departmental statement of cash flows (for the period ended 30 June)**

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	60,360	65,564	64,453	65,706	67,662
Net GST received	2,141	-	-	-	-
Other	2,332	-	-	-	-
<b>Total cash received</b>	<b>64,833</b>	<b>65,564</b>	<b>64,453</b>	<b>65,706</b>	<b>67,662</b>
<b>Cash used</b>					
Employees	35,467	41,807	42,258	42,712	43,469
Suppliers	16,284	20,014	18,378	19,269	20,257
Net GST paid	2,149	-	-	-	-
Interest payments on lease liability	645	578	559	512	436
s74 External Revenue transferred to the OPA	4,473	-	-	-	-
<b>Total cash used</b>	<b>59,018</b>	<b>62,399</b>	<b>61,195</b>	<b>62,493</b>	<b>64,162</b>
<b>Net cash from/(used by) operating activities</b>	<b>5,815</b>	<b>3,165</b>	<b>3,258</b>	<b>3,213</b>	<b>3,500</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant, and equipment and intangibles	2,288	7,676	517	350	350
<b>Total cash used</b>	<b>2,288</b>	<b>7,676</b>	<b>517</b>	<b>350</b>	<b>350</b>
<b>Net cash from/(used by) investing activities</b>	<b>(2,288)</b>	<b>(7,676)</b>	<b>(517)</b>	<b>(350)</b>	<b>(350)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	1,255	7,676	517	350	350
<b>Total cash received</b>	<b>1,255</b>	<b>7,676</b>	<b>517</b>	<b>350</b>	<b>350</b>
<b>Cash used</b>					
Principal payments on lease liability	2,864	3,165	3,258	3,213	3,500
<b>Total cash used</b>	<b>2,864</b>	<b>3,165</b>	<b>3,258</b>	<b>3,213</b>	<b>3,500</b>
<b>Net cash from/(used by) financing activities</b>	<b>(1,609)</b>	<b>4,511</b>	<b>(2,741)</b>	<b>(2,863)</b>	<b>(3,150)</b>
<b>Net increase/(decrease) in cash held</b>	<b>1,918</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	60	1,978	1,978	1,978	1,978
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>1,978</b>	<b>1,978</b>	<b>1,978</b>	<b>1,978</b>	<b>1,978</b>

Prepared on Australian Accounting Standards basis.

**Table 3.6: Departmental capital budget statement (for the period ended 30 June)**

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Act No. 1 and Bill 3 (DCB)	-	350	349	350	350
Equity injections - Act No. 2 and Bill 4	1,692	7,326	168	-	-
<b>Total new capital appropriations</b>	<b>1,692</b>	<b>7,676</b>	<b>517</b>	<b>350</b>	<b>350</b>
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	2,359	7,676	517	350	350
<b>Total Items</b>	<b>2,359</b>	<b>7,676</b>	<b>517</b>	<b>350</b>	<b>350</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations (a)	1,692	7,326	168	-	-
Funded by capital appropriation - DCB (b)	-	350	349	350	350
Funded internally from departmental resources	667	-	-	-	-
<b>TOTAL</b>	<b>2,359</b>	<b>7,676</b>	<b>517</b>	<b>350</b>	<b>350</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	2,359	7,676	517	350	350
less: ROU Additions	(71)	-	-	-	-
<b>Total cash used to acquire assets</b>	<b>2,288</b>	<b>7,676</b>	<b>517</b>	<b>350</b>	<b>350</b>

Prepared on Australian Accounting Standards basis.

(a) Includes proposed Appropriation Bill (No. 4), current *Appropriation Act No. 2*, and prior year *Appropriation Act No. 2/4/6* (inclusive of Supply Act arrangements).

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

**Table 3.7: Statement of departmental asset movements (Budget year 2025-26)**

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2025</b>				
Gross book value	27,760	4,433	105	32,298
Gross book value - ROU assets	23,571	-	-	23,571
Accumulated depreciation/ amortisation and impairment	-	(2)	(26)	(28)
Accumulated depreciation/amortisation and impairment - ROU assets	(7,892)	-	-	(7,892)
<b>Opening net book balance</b>	<b>43,439</b>	<b>4,431</b>	<b>79</b>	<b>47,949</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation equity (a)	6,523	803	-	7,326
By purchase - appropriation ordinary annual services (b)	-	350	-	350
By purchase - appropriation ordinary annual services - ROU assets	10,877	-	-	10,877
<b>Total additions</b>	<b>17,400</b>	<b>1,153</b>	<b>-</b>	<b>18,553</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(3,372)	(1,021)	(35)	(4,428)
Depreciation/amortisation on ROU assets	(2,784)	-	-	(2,784)
<b>Total other movements</b>	<b>(6,156)</b>	<b>(1,021)</b>	<b>(35)</b>	<b>(7,212)</b>
<b>As at 30 June 2026</b>				
Gross book value	34,283	5,586	105	39,974
Gross book value - ROU assets	34,448	-	-	34,448
Accumulated depreciation/ amortisation and impairment	(3,372)	(1,023)	(61)	(4,456)
Accumulated depreciation/amortisation and impairment - ROU assets	(10,676)	-	-	(10,676)
<b>Closing net book balance</b>	<b>54,683</b>	<b>4,563</b>	<b>44</b>	<b>59,290</b>

Prepared on Australian Accounting Standards basis

- (a) "Appropriation equity" refers to equity injections provided through *Annual Appropriation Act (No. 2) 2025–2026* and Appropriation Bill (No. 4) 2025–2026.
- (b) "Appropriation ordinary annual services" refers to funding provided through *Annual Appropriation Act (No. 1) 2025–2026* and Appropriation Bill (No. 3) 2025–2026 for depreciation/amortisation expenses, Departmental Capital Budget or other operational expenses.