

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 2026-27, 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 2026-27 as at Budget May 2026

	<i>2025-26 Estimated actual \$'000</i>	<i>2026-27 Estimate \$'000</i>
Departmental		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available	37,702	38,016
Departmental appropriation (b)	65,878	64,861
Departmental capital budget (c)	350	350
Annual appropriations - other services - non-operating (d)		
Prior year appropriations available	2,594	2,244
Equity injection	7,326	168
Total departmental annual appropriations	<u>113,850</u>	<u>105,639</u>
Total departmental resourcing	113,850	105,639
Total resourcing for National Anti-Corruption Commission	113,850	105,639
	<u>2025-26</u>	<u>2026-27</u>
Average staffing level (number)	266	266

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

Annual appropriation amounts reported are inclusive of Supply Bill arrangements.

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

(a) Appropriation Bill (No. 1) 2026-2027.

(b) Excludes departmental capital budget (DCB).

(c) Departmental capital budgets are not separately identified in Appropriation Bill (No.1) and Supply Bil (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'.

(d) Appropriation Bill (No. 2) 2026-2027.

1.3 Budget measures

Budget measures in Part 1 relating to the National Anti-Corruption Commission are detailed in the Budget Paper No. 2 and are summarised below.

Table 1.2: National Anti-Corruption Commission 2026-27 Budget measures

Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000	2029-30 \$'000
Payment measures					
Reducing Spending on Consultants, Contractors and Labour Hire, and Other Non-Wage Expenses — One-Year Extension (a)	1.1				
Departmental payment	-	-	-	-	(3,126)
Total	-	-	-	-	(3,126)
Total payment measures					
Departmental	-	-	-	-	(3,126)
Total	-	-	-	-	(3,126)

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

(a) The full measure description for *Reducing Spending on Consultants, Contractors and Labour Hire, and Other Non-Wage Expenses — One-Year Extension* appears in Budget Paper No. 2 under cross portfolio

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: www.nacc.gov.au

The most recent annual performance statement can be found at: www.nacc.gov.au

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Program 1.1: NACC - Departmental - Outcome 1					
Departmental expenses					
Departmental appropriation	62,713	61,603	63,056	64,368	64,310
Expenses not requiring appropriation in the Budget year (a)	7,282	7,597	7,548	7,593	7,664
Departmental total	69,995	69,200	70,604	71,961	71,974
Total expenses for program 1.1	69,995	69,200	70,604	71,961	71,974

	2025-26	2026-27
Average staffing level (number)	266	266

Annual appropriation amounts reported are inclusive of Supply Bill arrangements.

(a) 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

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. 2025–26), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2026–27 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 1 – NACC – Departmental – Outcome 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	<ol style="list-style-type: none"> 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 2025–26	1.1 Percentage of referrals assessed within 90 days.	Target – 80% Status – At risk
	1.2 Percentage of investigations finalised within 2 years.	Target – 60% Status – On track
	1.3 Number of corruption prevention and education products and engagements	Target – 100 Status – On track
Year	Performance measures	Planned performance results
Budget Year 2026–27	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 2027–30	As per 2026-27	As per 2026-27
Material changes to Program 1.1 resulting from 2026–27 Budget Measures: Nil		

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2026-27 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 2026-27 after accounting for principal repayments on leased assets and excluding unfunded depreciation and amortisation expenses.

Income Statement

The NACC's revenue from government for 2026-27 is \$64.861 million, primarily comprising \$42.623 million for employee benefits and \$18.491 million for supplier expenses. Principal lease repayments, through net cash appropriation arrangements, utilise \$3.258 million of revenue from government.

Balance Sheet

In 2026-27, the NACC's Land and Buildings are budgeted at \$50.975 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.

In 2026-27, the NACC's liabilities include \$23.629 million for leases of properties within the NACC's national property portfolio, the value of which reduces over the forward estimates due to principal lease repayments, and \$9.176 million for employee provisions.

Capital Budget Statement

In 2026-27, the NACC will receive \$0.350 million Departmental Capital Budget and \$0.168 million in equity funding to support 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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
EXPENSES					
Employee benefits	42,201	42,623	43,044	43,469	43,898
Suppliers	20,004	18,491	19,569	20,533	20,130
Depreciation and amortisation (a)	7,212	7,527	7,478	7,523	7,594
Finance costs	578	559	513	436	352
Total expenses	69,995	69,200	70,604	71,961	71,974
LESS:					
OWN-SOURCE INCOME					
Other	70	70	70	70	70
Total own-source income	70	70	70	70	70
Net (cost of)/contribution by services	(69,925)	(69,130)	(70,534)	(71,891)	(71,904)
Revenue from Government	65,878	64,861	66,269	67,868	68,114
Surplus/(deficit) attributable to the Australian Government	(4,047)	(4,269)	(4,265)	(4,023)	(3,790)
Total comprehensive income/(loss)	(4,047)	(4,269)	(4,265)	(4,023)	(3,790)
Total comprehensive income/(loss) attributable to the Australian Government	(4,047)	(4,269)	(4,265)	(4,023)	(3,790)
Note: Impact of net cash appropriation arrangements					
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(4,047)	(4,269)	(4,265)	(4,023)	(3,790)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	4,428	5,147	5,371	5,432	5,503
plus: depreciation/amortisation expenses for ROU assets (b)	2,784	2,380	2,107	2,091	2,091
less: lease principal repayments (b)	3,165	3,258	3,213	3,500	3,804
Net Cash Operating Surplus/ (Deficit)	-	-	-	-	-

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)

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Financial assets					
Cash and cash equivalents	1,978	1,978	1,978	1,978	1,978
Trade and other receivables	44,235	44,546	44,895	44,895	44,895
Total financial assets	46,213	46,524	46,873	46,873	46,873
Non-financial assets					
Land and buildings	54,683	50,975	44,844	38,729	32,614
Property, plant and equipment	4,563	3,830	2,842	1,784	661
Intangibles	44	9	-	-	-
Other non-financial assets	2,143	2,143	2,143	2,143	2,143
Total non-financial assets	61,433	56,957	49,829	42,656	35,418
Total assets	107,646	103,481	96,702	89,529	82,291
LIABILITIES					
Payables					
Suppliers	1,575	1,521	1,537	1,537	1,537
Total payables	1,575	1,521	1,537	1,537	1,537
Interest bearing liabilities					
Leases	24,354	23,629	20,416	16,916	13,112
Total interest bearing liabilities	24,354	23,629	20,416	16,916	13,112
Provisions					
Employee provisions	8,815	9,176	9,505	9,505	9,505
Total provisions	8,815	9,176	9,505	9,505	9,505
Total liabilities	34,744	34,326	31,458	27,958	24,154
Net assets	72,902	69,155	65,244	61,571	58,137
EQUITY*					
Parent entity interest					
Contributed equity	61,208	61,558	61,910	62,262	62,620
Reserves	2,361	2,361	2,361	2,361	2,361
Retained surplus (accumulated deficit)	8,246	3,977	805	(3,220)	(7,012)
Total parent entity interest	71,815	67,896	65,076	61,403	57,969
Total equity	71,815	67,896	65,076	61,403	57,969

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 2026-27)

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2026				
Balance carried forward from previous period	8,246	2,361	61,208	71,815
Adjusted opening balance	8,246	2,361	61,208	71,815
Comprehensive income				
Surplus/(deficit) for the period	(4,269)	-	-	(4,269)
Total comprehensive income	(4,269)	-	-	(4,269)
of which:				
Attributable to the Australian Government	(4,269)	-	-	(4,269)
Transactions with owners				
Contributions by owners				
Departmental Capital Budget (DCB)	-	-	350	350
Sub-total transactions with owners	-	-	350	3,508
Estimated closing balance as at 30 June 2027	3,977	2,361	61,558	67,896
Closing balance attributable to the Australian Government	3,977	2,361	61,558	67,896

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	65,564	64,550	65,920	67,868	68,114
Total cash received	65,564	64,550	65,920	67,868	68,114
Cash used					
Employees	41,807	42,258	42,712	43,469	43,897
Suppliers	20,014	18,475	19,482	20,463	20,061
Interest payments on lease liability	578	559	513	436	352
Total cash used	62,399	61,292	62,707	64,368	64,310
Net cash from/(used by) operating activities	3,165	3,258	3,213	3,500	3,804
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	7,676	518	352	352	358
Total cash used	7,676	518	352	352	358
Net cash from/(used by) investing activities	(7,676)	(518)	(352)	(352)	(358)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	7,676	518	352	352	358
Total cash received	7,676	518	352	352	358
Cash used					
Principal payments on lease liability	3,165	3,258	3,213	3,500	3,804
Total cash used	3,165	3,258	3,213	3,500	3,804
Net cash from/(used by) financing activities	4,511	(2,740)	(2,861)	(3,148)	(3,446)
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	1,978	1,978	1,978	1,978	1,978
Cash and cash equivalents at the end of the reporting period	1,978	1,978	1,978	1,978	1,978

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	350	350	352	352	358
Equity injections - Bill 2	168	168	-	-	-
Equity injections - Act 4	7,158	-	-	-	-
Total new capital appropriations	7,676	518	352	352	358
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	<i>(7,676)</i>	<i>(518)</i>	<i>(352)</i>	<i>(352)</i>	<i>(358)</i>
Total items	(7,676)	(518)	(352)	(352)	(358)
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	(7,326)	(168)	-	-	-
Funded by capital appropriation - DCB (b)	(350)	(350)	(352)	(352)	(358)
TOTAL	(7,676)	(518)	(352)	(352)	(358)
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	7,676	3,051	352	352	358
less: ROU Additions	-	(2,533)	-	-	-
Total cash used to acquire assets	7,676	518	352	352	358

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 2026-27)

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2026				
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)
Opening net book balance	54,683	4,563	44	59,290
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity (a)	-	518	-	518
By purchase - appropriation ordinary annual services (b)	2,533	-	-	2,533
Total additions	2,533	518	-	3,051
Other movements				
Depreciation/amortisation expense	(3,861)	(1,251)	(35)	(5,147)
Depreciation/amortisation on ROU assets	(2,380)	-	-	(2,380)
Total other movements	(6,241)	(1,251)	(35)	(7,527)
As at 30 June 2027				
Gross book value	34,283	6,104	105	40,492
Gross book value - ROU assets	36,981	-	-	36,981
Accumulated depreciation/amortisation and impairment	(7,233)	(2,274)	(96)	(9,603)
Accumulated depreciation/amortisation and impairment - ROU assets	(13,056)	-	-	(13,056)
Closing net book balance	50,975	3,830	9	54,814

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2026–2027.

(b) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2026–2027 for depreciation/amortisation expenses, DCBs or other operational expenses.