

# **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 Commission's strategic direction statement since the 2024-25 Budget.

### 1.2 Entity resource statement

The Entity Resource Statement details the resourcing for the National Anti-Corruption Commission at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2024-25 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 2023-24 financial statements.

**Table 1.1: National Anti-Corruption Commission resource statement — Additional Estimates for 2024-25 as at February 2025**

	<i>Actual available appropriation</i>	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2023-24 \$'000	2024-25 \$'000	2024-25 \$'000	2024-25 \$'000
<b>Departmental</b>				
Annual appropriations - ordinary annual services (a)				
Prior year appropriations available (b)	18,458	28,573	-	28,573
Departmental appropriation(c)	15,421	65,551	-	65,551
s74 External Revenue (d)	2,017	-	-	-
Departmental capital budget (e)	-	-	-	-
Annual appropriations - other services - non-operating				
Prior year appropriations available(f)	2,380	9,147	-	9,147
Equity injection	9,315	1,692	9,315	11,007
<b>Total resourcing for National Anti-Corruption Commission</b>	<b>47,591</b>	<b>104,963</b>	<b>9,315</b>	<b>114,278</b>

	<i>Actual</i>	
	2023-24	2024-25
<b>Average staffing level (number)</b>	189	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) 2024-2025* and Appropriation Bill (No. 3) 2024-2025. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity's 2023-24 annual report and encompasses *Appropriation Act (No. 1) 2023-2024* and *Appropriation Act (No. 3) 2023-2024*.
- (b) Includes prior year unspent appropriations transferred from the Australian Commission for Law Enforcement Integrity (ACLEI) to NACC. Prior year Departmental Appropriations of \$18.458 million are annual appropriations withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act) include (\$18.260 million in *Appropriation Act (No 1) 2021-22 - Operating* and \$0.198 million in *Appropriation Act (No 1) 2021-22- DCB* relating to the former ACLEI. These acts are due to repeal from 1 July 2024.
- (c) Excludes departmental capital budget (DCB).
- (d) External Revenue receipts under section 74 of the PGPA Act.
- (e) 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'
- (f) *Appropriation Act (No. 2) 2024-2025* and Appropriation Bill (No. 4) 2024-2025. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity's 2023-24 annual report and encompasses *Appropriation Act (No. 2) 2023-2024* and *Appropriation Act (No.4) 2023-2024*. The \$9.315 million remaining in 2023-24 has been approved as a Movement of Funds to the 2024-25 Budget Year.

### 1.3 Entity measures

The National Anti-Corruption Commission has no measures since the 2024-25 Budget, so Table 1.2 is not shown.

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

The following tables detail the changes to the resourcing for the National Anti-Corruption Commission at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2024–25 Budget in Appropriation Bills Nos. 3 and 4.

**Table 1.3: Additional estimates and other variations to outcomes since the 2024–25 Budget**

	Program impacted	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
<b>Outcome 1</b>	<b>1.1</b>				
<b>Departmental</b>					
<b>Annual appropriations</b>					
2023-24 Equity Injection - unspent funds					
<b>Movement of Funds</b>					
Increase in Equity Injection		9,315			
<b>Changes in Parameters</b>					
Increase			-	387	262
<b>Net impact on appropriations for Outcome 1 (departmental)</b>		<b>9,315</b>	<b>-</b>	<b>387</b>	<b>262</b>
<b>Total net impact on appropriations for Outcome 1</b>		<b>9,315</b>	<b>-</b>	<b>387</b>	<b>262</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 NACC through Appropriation Bills Nos. 4.

**Table 1.4: Appropriation Bill (No. 3) 2024–2025**

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

**Table 1.5: Appropriation Bill (No. 4) 2024–2025**

	2023-24 Available \$'000	2024-25 Budget \$'000	2024-25 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
<b>Non-operating</b>					
Equity injections	9,315	1,692	11,007	9,315	-
<b>Total non-operating</b>	<b>9,315</b>	<b>1,692</b>	<b>11,007</b>	<b>9,315</b>	<b>-</b>
<b>Total other services</b>	<b>9,315</b>	<b>1,692</b>	<b>11,007</b>	<b>9,315</b>	<b>-</b>

## Section 2: Revisions to outcomes and planned performance

### 2.1 Budgeted expenses and performance for Outcome 1

This table shows how much the National Anti-Corruption 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>					
	2023-24 Actual expenses \$'000	2024-25 Revised estimated expenses \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>Program 1.1: NACC - Departmental - Outcome 1</b>					
Departmental expenses					
Departmental appropriation	45,853	62,169	62,537	63,723	64,950
s74 External Revenue (a)	2,017	-	-	-	-
Expenses not requiring appropriation in the Budget year (b)	9,517	8,283	7,792	7,215	7,215
<b>Departmental total</b>	<b>57,387</b>	<b>70,452</b>	<b>70,329</b>	<b>70,938</b>	<b>72,165</b>
<b>Total expenses for program 1.1</b>	<b>57,387</b>	<b>70,452</b>	<b>70,329</b>	<b>70,938</b>	<b>72,165</b>
<hr/>					
	2023-24	2024-25			
<b>Average staffing level (number)</b>	189	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 since the 2024-25 Portfolio Budget Statements so this table is not shown.

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

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

The NACC 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 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 \$39.927million for employee expenses and \$21.600 million for supplier expenses. Principal lease repayments, through net cash appropriation arrangements, utilise \$3.472 million of revenue from government.

#### **Balance Sheet**

In 2024-25 the NACC's Land and Buildings are estimated at \$46.769 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 \$9.250 million primarily related to the NACC's secure and independent Information and Communications Technology environment.

In 2024-25 the NACC 's liabilities include \$15.962 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 \$11.139 million for Employee Provisions.

The estimated values of the NACC's assets and liabilities presented in the Additional Estimates statements vary from the estimates presented in the 2024-25 Budget due to an assessment of the 2023-24 actual results for the NACC following its first year of operation.

#### **Capital Budget Statement**

The NACC received \$31.465 million in equity funding in 2023-24 to continue the establishment of its secure and independent Information and Communications Technology Environment and the expansion of its office premises nationally. \$9.315 million of this funding remained unspent as at 30 June 2023-24.

In 2024-25 the NACC will receive \$9.315m, through the approved movement of unspent funds from 2023-24 in addition to the originally budgeted \$1.692 million in equity funding for 2024-25, The movement of funds will enable the NACC to expand on its base level ICT capabilities across the organisation and further equip its fit for purpose secure office facilities.

3.2.2 Budgeted financial statements

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	30,520	39,927	41,444	42,854	44,140
Suppliers	16,937	21,600	20,517	20,362	20,370
Depreciation and amortisation	5,692	8,283	7,792	7,215	7,215
Finance costs	413	642	576	507	440
Write-down and impairment of assets	3,825	-	-	-	-
<b>Total expenses</b>	<b>57,387</b>	<b>70,452</b>	<b>70,329</b>	<b>70,938</b>	<b>72,165</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Other revenue	153	90	90	90	90
<b>Total own-source revenue</b>	<b>153</b>	<b>90</b>	<b>90</b>	<b>90</b>	<b>90</b>
<b>Gains</b>					
Other gains	168	-	-	-	-
<b>Total gains</b>	<b>168</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total own-source income</b>	<b>321</b>	<b>90</b>	<b>90</b>	<b>90</b>	<b>90</b>
<b>Net (cost of)/contribution by services</b>	<b>(57,066)</b>	<b>(70,362)</b>	<b>(70,239)</b>	<b>(70,848)</b>	<b>(72,075)</b>
Revenue from Government	57,533	65,551	66,114	67,410	68,750
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>467</b>	<b>(4,811)</b>	<b>(4,125)</b>	<b>(3,438)</b>	<b>(3,325)</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
Changes in asset revaluation surplus	(58)	-	-	-	-
<b>Total other comprehensive income</b>	<b>(58)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>409</b>	<b>(4,811)</b>	<b>(4,125)</b>	<b>(3,438)</b>	<b>(3,325)</b>

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**Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June (continued)****Note: Impact of net cash appropriation arrangements**

	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
<b>Total comprehensive income/(loss) - as per statement of Comprehensive Income</b>	<b>409</b>	<b>(4,811)</b>	<b>(4,125)</b>	<b>(3,438)</b>	<b>(3,325)</b>
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	3,176	3,658	3,710	3,762	3,762
plus: depreciation/amortisation expenses for ROU assets (b)	2,516	4,625	4,082	3,453	3,453
less: lease principal repayments (b)	(2,204)	(3,472)	(3,667)	(3,777)	(3,890)
<b>Net Cash Operating Surplus/ (Deficit)</b>	<b>3,897</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)**

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	60	60	60	60	60
Trade and other receivables	44,302	47,777	48,195	48,610	49,063
<b>Total financial assets</b>	<b>44,362</b>	<b>47,837</b>	<b>48,255</b>	<b>48,670</b>	<b>49,123</b>
<b>Non-financial assets</b>					
Land and buildings	48,882	42,651	36,138	30,254	24,370
Property, plant and equipment	4,413	4,118	3,823	3,528	3,233
Intangibles	-	9,250	8,784	8,266	7,230
Other non-financial assets	631	631	631	631	631
<b>Total non-financial assets</b>	<b>53,926</b>	<b>56,650</b>	<b>49,376</b>	<b>42,679</b>	<b>35,464</b>
<b>Total assets</b>	<b>98,288</b>	<b>104,487</b>	<b>97,631</b>	<b>91,349</b>	<b>84,587</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	664	1,109	1,029	975	991
Other payables	689	10	10	10	10
<b>Total payables</b>	<b>1,353</b>	<b>1,119</b>	<b>1,039</b>	<b>985</b>	<b>1,001</b>
<b>Interest bearing liabilities</b>					
Leases	19,433	15,962	12,295	8,518	4,628
<b>Total interest bearing liabilities</b>	<b>19,433</b>	<b>15,962</b>	<b>12,295</b>	<b>8,518</b>	<b>4,628</b>
<b>Provisions</b>					
Employee provisions	7,535	11,139	11,533	11,898	12,231
Other provisions	650	754	858	962	1,066
<b>Total provisions</b>	<b>8,185</b>	<b>11,893</b>	<b>12,391</b>	<b>12,860</b>	<b>13,297</b>
<b>Total liabilities</b>	<b>28,971</b>	<b>28,974</b>	<b>25,725</b>	<b>22,363</b>	<b>18,926</b>
<b>Net assets</b>	<b>69,317</b>	<b>75,513</b>	<b>71,906</b>	<b>68,986</b>	<b>65,661</b>
<b>EQUITY*</b>					
Contributed equity	61,378	72,385	72,903	73,421	73,421
Reserves	775	802	802	802	802
Retained surplus / (accumulated deficit)	7,164	2,326	(1,799)	(5,237)	(8,562)
<b>Total Equity</b>	<b>69,317</b>	<b>75,513</b>	<b>71,906</b>	<b>68,986</b>	<b>65,661</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 2024-25)**

	Retained earnings	Asset revaluation reserve	Contributed equity / capital	Total equity
	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2024</b>				
Balance carried forward from previous period	7,137	802	61,378	69,317
<b>Adjusted opening balance</b>	<b>7,137</b>	<b>802</b>	<b>61,378</b>	<b>69,317</b>
<b>Comprehensive income</b>				
Other comprehensive income				-
Surplus/(deficit) for the period	(4,811)	-	-	(4,811)
<b>Total comprehensive income</b>	<b>(4,811)</b>	<b>-</b>	<b>-</b>	<b>(4,811)</b>
<b>Transactions with owners</b>				
<b>Contributions by owners</b>				
Equity Injection - Appropriation	-	-	11,007	11,007
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>11,007</b>	<b>11,007</b>
<b>Closing balance attributable to the Australian Government</b>	<b>2,326</b>	<b>802</b>	<b>72,385</b>	<b>75,513</b>

Prepared on Australian Accounting Standards basis.

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	49,444	62,076	65,696	66,995	68,297
Sale of goods and rendering of services	2,017	-	-	-	-
Net GST received	3,953	-	-	-	-
<b>Total cash received</b>	<b>55,414</b>	<b>62,076</b>	<b>65,696</b>	<b>66,995</b>	<b>68,297</b>
<b>Cash used</b>					
Employees	30,044	37,002	41,050	42,489	43,807
Suppliers	17,238	21,065	20,507	20,326	20,160
Net GST paid	4,780	-	-	-	-
Interest payments on lease liability	389	642	576	507	440
s74 External Revenue transferred to the OPA	5,970	-	-	-	-
<b>Total cash used</b>	<b>58,421</b>	<b>58,709</b>	<b>62,133</b>	<b>63,322</b>	<b>64,407</b>
<b>Net cash from / (used by) operating activities</b>	<b>(3,007)</b>	<b>3,367</b>	<b>3,563</b>	<b>3,673</b>	<b>3,890</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant, and equipment and intangibles	30,835	10,903	414	414	-
<b>Total cash used</b>	<b>30,835</b>	<b>10,903</b>	<b>414</b>	<b>414</b>	<b>-</b>
<b>Net cash from / (used by) investing activities</b>	<b>(30,835)</b>	<b>(10,903)</b>	<b>(414)</b>	<b>(414)</b>	<b>-</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	36,106	11,007	518	518	-
<b>Total cash received</b>	<b>36,106</b>	<b>11,007</b>	<b>518</b>	<b>518</b>	<b>-</b>
<b>Cash used</b>					
Principal payments on lease liability	2,204	3,471	3,667	3,777	3,890
<b>Total cash used</b>	<b>2,204</b>	<b>3,471</b>	<b>3,667</b>	<b>3,777</b>	<b>3,890</b>
<b>Net cash from/(used by) financing activities</b>	<b>33,902</b>	<b>7,536</b>	<b>(3,149)</b>	<b>(3,259)</b>	<b>(3,890)</b>
<b>Net increase/(decrease) in cash held</b>	<b>60</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	-	60	60	60	60
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>60</b>	<b>60</b>	<b>60</b>	<b>60</b>	<b>60</b>

Prepared on Australian Accounting Standards basis.

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

	2023-24 Actual \$'000	2024-25 Revised budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Act No. 1 and Bill 3 (DCB)					
Equity injections - Act No. 2 and Bill 4	31,465	11,007	518	518	-
<b>Total new capital appropriations</b>	<b>31,465</b>	<b>11,007</b>	<b>518</b>	<b>518</b>	<b>-</b>
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	30,835	11,007	518	518	-
<b>Total Items</b>	<b>30,835</b>	<b>11,007</b>	<b>518</b>	<b>518</b>	<b>-</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations (a)	22,671	11,007	518	518	-
Funded by capital appropriation - DCB (b)	13,435	-	-	-	-
<b>TOTAL</b>	<b>36,106</b>	<b>11,007</b>	<b>518</b>	<b>518</b>	<b>-</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	36,106	11,007	518	518	-
<b>Total cash used to acquire assets</b>	<b>36,106</b>	<b>11,007</b>	<b>518</b>	<b>518</b>	<b>-</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 2024-25)**

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
<b>As at 1 July 2024</b>				
Gross book value	34,442	5,328	-	39,770
Gross book value - ROU assets	26,811	-	-	26,811
Accumulated depreciation/ amortisation and impairment	(4,496)	(915)	-	(5,411)
Accumulated depreciation/amortisation and impairment - ROU assets	(7,875)	-	-	(7,875)
<b>Opening net book balance</b>	<b>48,882</b>	<b>4,413</b>	<b>-</b>	<b>53,295</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation equity (a)	825	-	10,182	11,007
<b>Total additions</b>	<b>825</b>	<b>-</b>	<b>10,182</b>	<b>11,007</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(2,431)	(295)	(932)	(3,658)
Depreciation/amortisation on ROU assets	(4,625)	-	-	(4,625)
<b>Total other movements</b>	<b>(7,056)</b>	<b>(295)</b>	<b>(932)</b>	<b>(8,283)</b>
<b>As at 30 June 2025</b>				
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)
<b>Closing net book balance</b>	<b>42,651</b>	<b>4,118</b>	<b>9,250</b>	<b>56,019</b>

Prepared on Australian Accounting Standards basis

(a) "Appropriation equity" refers to equity injections or Administered Assets and Liabilities appropriations provided through Annual *Appropriation Act (No. 2) 2024–2025* and *Appropriation Bill (No. 4) 2024–2025*.