

# OFFICE OF THE OFFICIAL SECRETARY TO THE GOVERNOR-GENERAL

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# OFFICE OF THE OFFICIAL SECRETARY TO THE GOVERNOR-GENERAL

## Section 1: Agency overview and resources

The Office of Governor-General was established by the Constitution of the Commonwealth of Australia. Under the Constitution, the executive power of the Commonwealth is exercisable by the Governor-General as Her Majesty The Queen's representative in Australia, and extends to the execution and maintenance of the Constitution and the laws of the Commonwealth.

The statutory office of the Official Secretary to the Governor-General was established in December 1984 by amendment to the *Governor-General Act 1974*. The Official Secretary and staff constitute the Office of the Official Secretary to the Governor-General (the Office). Prior to that amendment, the Governor-General's Office was administered as part of the Department of the Prime Minister and Cabinet.

### 1.1 STRATEGIC DIRECTION

The planned outcome for the Office of the Official Secretary to the Governor-General is that *the Governor-General is enabled to perform the constitutional, statutory, ceremonial and public duties associated with the appointment.*

The Office delivers its planned Outcome through two outputs:

- Output 1.1: Support of the Governor-General
- Output 1.2: Administration of the Australian Honours and Awards System.

The Office will focus on continually improving its performance against these outputs in 2008–09.

The Office will prepare to support the transition to a new Governor-General during 2008–09. This year will also see the continuation of a planned 10-year repair and refurbishment program of capital works.

### 1.2 AGENCY RESOURCE STATEMENT

Table 1.1 shows the total resources from all origins. The table summarises how resources will be applied by outcome and by administered and departmental classification.

**Table 1.1: Agency resource statement — Budget estimates for 2008–09 as at Budget May 2008**

	Estimate of prior <sup>+</sup> year amounts available in 2008–09 \$'000	Proposed at Budget = 2008–09 \$'000	Total estimate 2008–09 \$'000	Estimated appropriation available 2007–08 \$'000
<b>Ordinary Annual Services</b>				
<b>Departmental outputs</b>				
Departmental outputs	5,215	11,659	16,874	11,658
s. 31 Relevant agency receipts	-	-	-	-
<b>Total</b>	<b>5,215</b>	<b>11,659</b>	<b>16,874</b>	<b>11,658</b>
<b>Administered expenses</b>				
Outcome 1	441	1,263	1,704	1,225
<b>Total</b>	<b>441</b>	<b>1,263</b>	<b>1,704</b>	<b>1,225</b>
<b>Total ordinary annual services</b>	<b>A 5,656</b>	<b>12,994</b>	<b>18,650</b>	<b>12,883</b>
<b>Other services</b>				
<b>Administered expenses</b>				
<b>Specific payments to states, ACT, NT and local government</b>				
Outcome 1	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>New administered expenses</b>				
Outcome 1	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Departmental non-operating</b>				
Equity injections	282	1,946	2,228	2,384
Previous years' outputs	-	-	-	-
<b>Total</b>	<b>282</b>	<b>1,946</b>	<b>2,228</b>	<b>2,384</b>
<b>Administered non-operating</b>				
Administered assets and liabilities	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total other services</b>	<b>B 282</b>	<b>1,946</b>	<b>2,228</b>	<b>2,384</b>
<b>Total Available Annual Appropriations</b>	<b>5,938</b>	<b>14,940</b>	<b>20,878</b>	<b>15,267</b>
<b>Special Appropriations</b>				
<b>Special Appropriations limited by criteria/entitlement</b>				
Commonwealth of Australia				
Constitution Act, s. 3	-	365	365	365
Salary of the Governor General	-	-	-	-
<b>Special Appropriations limited by amount</b>				
Special Appropriation Act	-	-	-	-
<b>Total Special Appropriations</b>	<b>C -</b>	<b>365</b>	<b>365</b>	<b>365</b>
<b>Total Appropriations excluding Special Accounts</b>	<b>5,938</b>	<b>15,305</b>	<b>21,243</b>	<b>15,632</b>

Continued on next page.

**Table 1.1: Agency resource statement — Budget estimates for 2008–09 as at Budget May 2008 (continued)**

	Estimate of prior <sup>+</sup> year amounts available in 2008–09 \$'000	Proposed at Budget <sup>=</sup> 2008–09 \$'000	Total estimate 2008–09 \$'000	Estimated appropriation available 2007–08 \$'000
<b>Special Accounts<sup>6</sup></b>				
Opening balance	-	-	-	-
Appropriation receipts	-	-	-	-
Appropriation receipts – other agencies	-	-	-	-
Non-appropriation receipts to Special Accounts	-	-	-	-
<b>Total Special Account</b> <b>D</b>	-	-	-	-
<b>Total resourcing</b>				
A + B + C + D	5,938	15,305	21,243	15,632
Less appropriations drawn from annual or special appropriations above and credited to special accounts	-	-	-	-
<b>Total net resourcing for agency</b>	<b>5,938</b>	<b>15,305</b>	<b>21,243</b>	<b>15,632</b>

1 Appropriation Bill (No. 1) 2008–09.

2 Appropriation Bill (No. 2) 2008–09.

3 s. 31 Relevant Agency receipts — estimate.

4 Estimated adjusted balance carried from previous year for Annual Appropriations.

5 The total available departmental operating appropriation (outputs) will not equal the total of all outputs in the Outcome Resource Statements as they budget for estimated appropriation attributable to outcomes and not the total available. For reconciliation see Table 3.1.1.

6 Estimated opening balance for special accounts. For further detail on special accounts see Table 3.1.3.

7 Appropriation receipts from agency annual and special appropriations for 2008–09 included above.

### 1.3 BUDGET MEASURES

There are no Budget measures relating to the Office of the Official Secretary to the Governor-General in the 2008–09 Budget.

## Section 2: Outcome and planned performance

The Australian Government requires agencies to measure their intended and actual performance in terms of outcomes. Government outcomes are the results, impacts on the Australian community or consequences of actions by the government. Agencies are required to identify the output groups which demonstrate their contribution to government outcomes over the coming year.

The single planned Outcome of the Office of the Official Secretary to the Governor-General is described below by output groups, specifying the performance indicators and targets used to assess and monitor the performance of the Office in achieving government outcomes.

### 2.1 OUTCOME 1

*The Governor-General is enabled to perform the constitutional, statutory, ceremonial and public duties associated with the appointment.*

#### 2.1.1 Outcome 1 Strategy

The Office will focus on continually improving its support for the Governor-General during 2008–09. In particular, it will concentrate on:

- ensuring effective delivery of services to the Governor-General and high standards of service to stakeholders
- ensuring effective governance and management arrangements
- ensuring effective stewardship of the properties in line with the works program and heritage requirements
- better informing Australians of the role of the Governor-General.

## 2.1.2 Outcome 1 Resource statement

Table 2.1 provides additional detail of Budget appropriations and the total resourcing for Outcome 1.

**Table 2.1: Total resources for Outcome 1**

<b>Outcome 1: The Governor-General is enabled to perform the constitutional, statutory, ceremonial and public duties associated with the appointment.</b>	2008–09 Total estimate of available resources \$'000	2007–08 Estimated actual \$'000
<b>Output Group 1.1:</b>		
Administered items:		
Depreciation	397	388
Special Appropriations:		
<i>Commonwealth of Australia Constitution Act</i> , s. 3: Salary of the Governor-General	365	365
Departmental Outputs		
Support of the Governor-General	7,830	7,847
Revenues from other sources (s. 31)	-	-
Special Accounts		
Other Trust Moneys Account (Special Public Money) and Services for Other Government and Non-Agency Bodies Account (Departmental)		
Opening balance	-	-
Appropriation receipts	-	-
Non-appropriation receipts to Special Accounts	-	-
<b>Subtotal for Output Group 1.1</b>	<b>8,592</b>	<b>8,600</b>
<b>Output Group 1.2:</b>		
Administered items:		
Australian Honours and Awards	866	837
Departmental Outputs		
Administration of the Australian Honours and Awards System	3,829	3,811
<b>Subtotal for Output Group 1.2</b>	<b>4,695</b>	<b>4,648</b>
<b>Total resources for Outcome 1</b>	<b>13,287</b>	<b>13,248</b>
	2008–09	2007–08
<b>Average staffing level (number)</b>	<b>91</b>	<b>87</b>

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

### 2.1.3 Contributions to Outcome 1

#### Output Group 1.1: Support of the Governor-General

Output Group 1.1: Support of the Governor-General	
<p>Output 1.1 is delivered by:</p> <ul style="list-style-type: none"> <li>• supporting and assisting Their Excellencies with their representational activities</li> <li>• managing the households at Government House, Canberra, and Admiralty House, Sydney</li> <li>• managing and providing property development and maintenance, caretaking, and gardening functions at each of the Office's official residences.</li> </ul> <p>Components of Output Group 1.1:</p> <ul style="list-style-type: none"> <li>• Depreciation</li> <li>• Salary of the Governor-General</li> <li>• Support for the Governor-General.</li> </ul>	
Key performance indicators	2008–09 target
Heritage properties are managed in accordance with legislative requirements (depreciation).	Legislative requirements met.
The Governor-General receives salary in accordance with entitlements.	All Governor-General salary payments made in accordance with entitlements.
The Governor-General is satisfied as to the level of support provided and standard of household operations management.	Governor-General is satisfied.

#### Output Group 1.2: Administration of the Australian Honours and Awards System

Output Group 1.2: Administration of the Australian Honours and Awards System	
<p>Components of Output Group 1.2:</p> <ul style="list-style-type: none"> <li>• Australian Honours and Awards</li> <li>• Administration of the Australian Honours and Awards System.</li> </ul>	
Key performance indicators	2008–09 target
Medals/insignia meet design specifications.	Specifications met.
Satisfaction of the Awards and Bravery Councils with secretariat support.	Councils express satisfaction.
90% of Order of Australia nominations processed and presented to the Council within 18 months	90%
95% of researched nominations presented to the Australian Bravery and Decorations Council within 6 months	95%
95% of long service and occupational based awards processed within 2 months of receipt	95%

## Section 3: Explanatory tables and budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of agency finances for the Budget year 2008–09. It explains how budget plans are incorporated into the financial statements and provides further details of the reconciliation between the agency and outcome resource statements, movements in administered funds, special accounts and government Indigenous expenditure.

### 3.1 EXPLANATORY TABLES

#### 3.1.1 Reconciliation of total available appropriation and outcomes

The Agency Resource Statement (Table 1.1) details the total available appropriation available to an agency from all sources. For departmental operating appropriations (outputs) this includes carry-forward amounts as well as amounts appropriated at Budget. As agencies incur and are funded for future liabilities, generally depreciation and employee entitlements, the total amount of departmental operating appropriation available to an agency is unlikely to be fully utilised in the Budget year. The difference between the agency resource statement and the sum of all payments made at the departmental outputs level is the expected carry-forward amount of resources for the 2009–10 Budget year, including amounts related to meeting future obligations to maintain the agency's asset base and to meet employee entitlement liabilities.

**Table 3.1.1: Reconciliation of total available appropriation and outcomes**

	\$'000
<b>Total available departmental operating appropriation (outputs)</b>	<b>16,874</b>
Less estimated payments in 2008–09	11,636
<b>Estimated departmental outputs carried forward and available for 2009–10</b>	<b>5,238</b>

### 3.1.2 Movement of administered funds between years

The Office has no movement of administered funds from 2007–08 to 2008–09.

### 3.1.3 Special Accounts

The Office has access to two Special Accounts. No activity is anticipated in respect of these accounts during 2008–09.

**Table 3.1.3: Estimates of Special Account cash flows and balances**

		Opening balance <b>2008–09</b>	Receipts <b>2008–09</b>	Payments <b>2008–09</b>	Adjustments <b>2008–09</b>	Closing balance <b>2008–09</b>
		<i>2007–08</i>	<i>2007–08</i>	<i>2007–08</i>	<i>2007–08</i>	<i>2007–08</i>
	Outcome	\$'000	\$'000	\$'000	\$'000	\$'000
Other Trust Moneys Account (Special Public Money)	1	-	-	-	-	-
Services for Other Government and Non-Agency Bodies Account (Departmental)	1	-	-	-	-	-
<b>Total special accounts</b>						
<b>2008–09 Budget estimate</b>		-	-	-	-	-
<i>Total special accounts</i>						
<i>2007–08 estimated actual</i>		-	-	-	-	-

### 3.1.4 Australian Government Indigenous expenditure

The Office does not have any Australian Government Indigenous expenditure.

## **3.2 BUDGETED FINANCIAL STATEMENTS**

### **3.2.1 Differences in agency resourcing and financial statements**

There are no significant differences between the resource statement contained in Section 1 of this document and the financial statements contained in this section of the document.

### **3.2.2 Analysis of budgeted financial statements**

#### **Departmental**

##### Statement of financial performance

The Office is budgeting for a balanced budget in 2008-09 before the transfer of capital expenditure on completed works to the administered accounts.

Total revenue and expenses are estimated at \$11.7 million in 2008-09.

##### Statement of financial position

Movement in the Office's net asset position is principally the result of the implementation of the property works program and the construction of a replacement building for the Honours and Awards Secretariat. Capital works projects are funded in departmental expenses and on completion of the project the expense is then moved to the administered accounts for capitalisation. The movement in receivables also reflects this process as funds are drawn down to meet capital works requirements. The Office's primary liability is accrued employee entitlements.

#### **Administered**

##### Budgeted revenue and expenses

The Office will receive appropriation revenue of \$1.6 million in 2008-09.

##### Budgeted assets and liabilities

Total assets are expected to continue to increase, reflecting non-financial asset revaluations and the transfer of completed capital projects from departmental accounts.

### 3.2.3 Budgeted financial statements tables

**Table 3.2.1: Budgeted departmental income statement (for the period ended 30 June)**

	Estimated actual 2007–08 \$'000	Budget estimate 2008–09 \$'000	Forward estimate 2009–10 \$'000	Forward estimate 2010–11 \$'000	Forward estimate 2011–12 \$'000
<b>INCOME</b>					
<b>Revenue</b>					
Revenues from government	11,604	11,659	11,602	11,587	11,470
Goods and services	22	22	22	22	22
Resources received free of charge <sup>a</sup>	25	36	36	36	36
Interest					
Other					
<b>Total revenue</b>	<b>11,651</b>	<b>11,717</b>	<b>11,660</b>	<b>11,645</b>	<b>11,528</b>
<b>Gains</b>					
Sale of assets	50	50	50	50	50
<b>Total gains</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>
<b>Total income</b>	<b>11,701</b>	<b>11,767</b>	<b>11,710</b>	<b>11,695</b>	<b>11,578</b>
<b>EXPENSE</b>					
Employees	7,066	7,308	7,569	7,920	8,137
Suppliers	4,376	4,176	3,821	3,422	3,051
Depreciation and amortisation	209	234	269	304	340
Losses from sale of assets	50	50	50	50	50
<b>Total expenses</b>	<b>11,701</b>	<b>11,768</b>	<b>11,709</b>	<b>11,696</b>	<b>11,578</b>
<b>Surplus (Deficit) before income tax</b>					
<b>Income tax expense</b>					
<b>Surplus/(Deficit)</b>					
Transfer of assets to administered	(1,887)	(2,242)	(3,058)	(2,399)	(211)
<b>Surplus (deficit) attributable to the Australian Government</b>	<b>(1,887)</b>	<b>(2,242)</b>	<b>(3,058)</b>	<b>(2,399)</b>	<b>(211)</b>

a See Note 1 to the financial statements.

Prepared on Australian Accounting Standards basis.

Table 3.2.2: Budgeted departmental balance sheet (as at 30 June)

	Estimated actual 2007–08 \$'000	Budget estimate 2008–09 \$'000	Forward estimate 2009–10 \$'000	Forward estimate 2010–11 \$'000	Forward estimate 2011–12 \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and equivalents	427	427	427	427	427
Trade and other receivables	5,536	5,651	6,088	6,691	7,350
<b>Total financial assets</b>	<b>5,963</b>	<b>6,078</b>	<b>6,515</b>	<b>7,118</b>	<b>7,777</b>
<b>Non-financial assets</b>					
Infrastructure, plant and equipment	1,731	1,342	1,721	2,065	2,372
Inventories	34	35	35	35	35
Intangibles	61	118	173	230	286
Prepayments	10	10	10	10	10
<b>Total non-financial assets</b>	<b>1,836</b>	<b>1,505</b>	<b>1,939</b>	<b>2,340</b>	<b>2,703</b>
<b>Total assets</b>	<b>7,799</b>	<b>7,583</b>	<b>8,454</b>	<b>9,458</b>	<b>10,480</b>
<b>LIABILITIES</b>					
<b>Provisions</b>					
Employees	1,939	2,009	2,078	2,233	2,343
<b>Total provisions</b>	<b>1,939</b>	<b>2,009</b>	<b>2,078</b>	<b>2,233</b>	<b>2,343</b>
<b>Payables</b>					
Suppliers	748	758	768	778	793
<b>Total payables</b>	<b>748</b>	<b>758</b>	<b>768</b>	<b>778</b>	<b>793</b>
<b>Total liabilities</b>	<b>2,687</b>	<b>2,767</b>	<b>2,846</b>	<b>3,011</b>	<b>3,136</b>
<b>Net assets</b>	<b>5,112</b>	<b>4,816</b>	<b>5,608</b>	<b>6,447</b>	<b>7,344</b>
<b>EQUITY<sup>a</sup></b>					
<b>Parent entity interest</b>					
Contributed equity	11,036	12,982	16,834	20,071	21,179
Reserves	76	76	76	76	76
Retained surpluses or accumulated deficits	(6,000)	(8,242)	(11,301)	(13,700)	(13,911)
<b>Total parent entity interest</b>	<b>5,112</b>	<b>4,816</b>	<b>5,609</b>	<b>6,447</b>	<b>7,344</b>
<b>Total equity</b>	<b>5,112</b>	<b>4,816</b>	<b>5,609</b>	<b>6,447</b>	<b>7,344</b>
<b>Current assets</b>	<b>6,006</b>	<b>6,122</b>	<b>6,560</b>	<b>7,163</b>	<b>7,822</b>
<b>Non-current assets</b>	<b>1,792</b>	<b>1,460</b>	<b>1,894</b>	<b>2,295</b>	<b>2,658</b>
<b>Current liabilities</b>	<b>1,811</b>	<b>1,856</b>	<b>1,899</b>	<b>2,036</b>	<b>2,118</b>
<b>Non-current liabilities</b>	<b>876</b>	<b>911</b>	<b>947</b>	<b>985</b>	<b>1,019</b>

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

Prepared on Australian Accounting Standards basis.

**Table 3.2.3: Budgeted departmental statement of cash flows (for the period ended 30 June)**

	Estimated actual 2007–08 \$'000	Budget estimate 2008–09 \$'000	Forward estimate 2009–10 \$'000	Forward estimate 2010–11 \$'000	Forward estimate 2011–12 \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Goods and services	22	22	22	22	22
Appropriations	11,485	11,536	11,115	10,972	10,852
<b>Total cash received</b>	<b>11,507</b>	<b>11,558</b>	<b>23,065</b>	<b>10,994</b>	<b>10,874</b>
<b>Cash used</b>					
Employees	6,976	7,323	7,589	7,855	8,121
Suppliers	4,348	4,037	3,677	3,273	2,909
<b>Total cash used</b>	<b>11,324</b>	<b>11,360</b>	<b>11,266</b>	<b>11,128</b>	<b>11,030</b>
<b>Net cash from or (used by) operating activities</b>	<b>183</b>	<b>197</b>	<b>-90</b>	<b>-135</b>	<b>-156</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of property, plant and equipment	50	50	50	50	50
<b>Total cash received</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>
<b>Cash used</b>					
Purchase of property, plant and equipment	381	401	254	252	253
New Capital Works	2,236	1,792	3,558	2,899	711
<b>Total cash used</b>	<b>2,617</b>	<b>2,193</b>	<b>3,812</b>	<b>3,151</b>	<b>964</b>
<b>Net cash from or (used by) investing activities</b>	<b>2,567</b>	<b>2,143</b>	<b>3,762</b>	<b>3,101</b>	<b>914</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations – contributed equity	2,384	1,946	3,852	3,237	1,070
<b>Total cash received</b>	<b>2,384</b>	<b>1,946</b>	<b>3,852</b>	<b>3,237</b>	<b>1,070</b>
<b>Cash used</b>					
Other					
<b>Total cash used</b>					
<b>Net cash from or (used by) financing activities</b>	<b>2,384</b>	<b>1,946</b>	<b>3,852</b>	<b>3,237</b>	<b>1,070</b>
<b>Net increase or (decrease) in cash held</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash at the beginning of the reporting period	427	427	427	427	427
<b>Cash at the end of the reporting period</b>	<b>427</b>	<b>427</b>	<b>427</b>	<b>427</b>	<b>427</b>

Prepared on Australian Accounting Standards basis.

**Table 3.2.4: Departmental statement of changes in equity — summary of movement (Budget year 2008–09)**

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2008</b>					
Balance carried forward from previous period	(6,000)	76		11,036	5,112
Adjustment for changes in accounting policies					
<b>Adjusted opening balance</b>	<b>(6,000)</b>	<b>76</b>	<b>-</b>	<b>11,036</b>	<b>5,112</b>
<b>Income and expense</b>					
Income and expenses recognised directly in equity:					
Gain/loss on revaluation of property	-	-	-	-	-
<b>Subtotal income and expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Surplus (deficit) for the period	(2,242)	-	-	-	(2,242)
<b>Total income and expenses recognised directly in equity</b>	<b>(2,242)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,242)</b>
<b>Transactions with owners</b>					
<i>Distribution to owners</i>					
Returns on capital					
Dividends	-	-	-	-	-
Returns of capital					
Restructuring	-	-	-	-	-
Other	-	-	-	-	-
<i>Contribution by owners</i>					
Appropriation (equity injection)				1,945	1,945
Other:					
Restructuring	-	-	-	-	-
<b>Subtotal transactions with owners</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,945</b>	<b>1,945</b>
Transfers between equity components	-	-	-	-	-
<b>Estimated closing balance as at 30 June 2009</b>	<b>(8,242)</b>	<b>76</b>	<b>-</b>	<b>12,981</b>	<b>4,815</b>

Prepared on Australian Accounting Standards basis.

**Table 3.2.5: Schedule of budgeted income and expenses administered on behalf of government (for the period ended 30 June)**

	Estimated actual 2007–08 \$'000	Budget estimate 2008–09 \$'000	Forward estimate 2009–10 \$'000	Forward estimate 2010–11 \$'000	Forward estimate 2011–12 \$'000
<b>INCOME ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Revenue</b>					
<b>Non-taxation</b>					
Other sources of non-taxation revenues	13	13	13	13	13
Transfer of assets from Departmental	1,887	2,242	3,058	2,399	211
<b>Total non-taxation</b>	<b>1,900</b>	<b>2,255</b>	<b>3,071</b>	<b>2,412</b>	<b>224</b>
<b>Total revenues administered on behalf of government</b>	<b>1,900</b>	<b>2,255</b>	<b>3,071</b>	<b>2,412</b>	<b>224</b>
<b>Total income administered on behalf of government</b>	<b>3,490</b>	<b>3,883</b>	<b>4,709</b>	<b>4,059</b>	<b>1,905</b>
<b>EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
Personal benefits	365	365	365	365	365
Depreciation and amortisation	388	397	417	437	453
Suppliers	837	866	856	845	863
Other	13	13	13	13	13
<b>Total expenses administered on behalf of government</b>	<b>1,603</b>	<b>1,641</b>	<b>1,651</b>	<b>1,660</b>	<b>1,694</b>

**Table 3.2.6: Schedule of budgeted assets and liabilities administered on behalf of government (as at 30 June)**

	Estimated actual 2007–08 \$'000	Budget estimate 2008–09 \$'000	Forward estimate 2009–10 \$'000	Forward estimate 2010–11 \$'000	Forward estimate 2011–12 \$'000
<b>ASSETS ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Financial assets</b>					
Cash and cash equivalents	12	12	12	12	12
Receivables	671	1,068	1,485	1,922	2,375
<b>Total financial assets</b>	<b>683</b>	<b>1,080</b>	<b>1,497</b>	<b>1,934</b>	<b>2,387</b>
<b>Non-financial assets</b>					
Land and buildings	84,947	86,195	86,744	86,618	86,270
Infrastructure, plant and equipment	1,746	1,671	1,597	1,519	1,441
Prepayments					
Heritage and Cultural	465	1,137	3,303	5,469	5,654
<b>Total non-financial assets</b>	<b>87,159</b>	<b>89,003</b>	<b>91,644</b>	<b>93,606</b>	<b>93,365</b>
<b>Total assets administered on behalf of government</b>	<b>87,842</b>	<b>90,083</b>	<b>93,141</b>	<b>95,542</b>	<b>95,753</b>
<b>Provisions and payables</b>					
Suppliers	46	46	46	46	46
<b>Total provisions and payables</b>	<b>46</b>	<b>46</b>	<b>46</b>	<b>46</b>	<b>46</b>

**Table 3.2.7: Schedule of budgeted administered cash flows  
(for the period ended 30 June)**

	Estimated actual 2007–08 \$'000	Budget estimate 2008–09 \$'000	Forward estimate 2009–10 \$'000	Forward estimate 2010–11 \$'000	Forward estimate 2011–12 \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	1,210	1,231	1,221	1,210	1,228
Other	13	13	13	13	13
<b>Total cash received</b>	<b>1,223</b>	<b>1,244</b>	<b>1,234</b>	<b>1,223</b>	<b>1,241</b>
<b>Cash used</b>					
Personal benefits	365	365	365	365	365
Cash to the Official Public Account	13	13	13	13	13
Other	845	866	856	845	863
<b>Total cash used</b>	<b>1,223</b>	<b>1,244</b>	<b>1,234</b>	<b>1,223</b>	<b>1,241</b>
<b>Net cash from or (used by) operating activities</b>	<b>(1,210)</b>	<b>(1,231)</b>	<b>(1,221)</b>	<b>(1,210)</b>	<b>(1,228)</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations – Capital Works & Services	-	-	-	-	-
<b>Total cash received</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Continued on next page.

**Table 3.2.7: Schedule of budgeted administered cash flows  
(for the period ended 30 June) (continued)**

	Estimated actual 2007–08 \$'000	Budget estimate 2008–09 \$'000	Forward estimate 2009–10 \$'000	Forward estimate 2010–11 \$'000	Forward estimate 2011–12 \$'000
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	-	-	-	-	-
Advances and loans made	-	-	-	-	-
Transfers to other entities	-	-	-	-	-
Investments	-	-	-	-	-
Other	-	-	-	-	-
<b>Total cash used</b>	-	-	-	-	-
<b>Net cash from or (used by) investing activities</b>	-	-	-	-	-
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from borrowing	-	-	-	-	-
Cash from Official Public Account	-	-	-	-	-
Other	-	-	-	-	-
<b>Total cash received</b>	-	-	-	-	-
<b>Cash used</b>					
Net repayment of borrowings	-	-	-	-	-
Dividends paid	-	-	-	-	-
Cash to Official Public Account	-	-	-	-	-
Other	-	-	-	-	-
<b>Total cash used</b>	-	-	-	-	-
<b>Net cash from or (used by) financing activities</b>	-	-	-	-	-
<b>Net increase or (decrease) in cash held</b>					
Cash at beginning of reporting period	12	12	12	12	12
Cash from Official Public Account for:					
– appropriations	1,210	1,321	1,221	1,210	1,228
– special accounts	-	-	-	-	-
Transfers from other entities (Finance – Whole of Government)	-	-	-	-	-
Cash to Official Public Account for:					
– appropriations	-	-	-	-	-
– special accounts	-	-	-	-	-
Transfers to other entities (Finance – Whole of Government)	-	-	-	-	-
Effect of exchange rate movements on cash at beginning of reporting period	-	-	-	-	-
<b>Cash at end of reporting period</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>

Prepared on Australian Accounting Standards basis.

### **3.2.4 Notes to the financial statements**

#### **Resources received free of charge**

**Note 1.** The Australian National Audit Office is responsible for auditing the annual financial statements of the Office of the Official Secretary to the Governor-General. This service is provided free of charge.

#### **Capitalisation of assets derived from capital works activity**

**Note 2.** Under the Office's accounting policy, the buildings, property, household furniture and fine arts of the Governor-General's official establishments and his primary official vehicle are classified as administered assets. Capital improvements to the Office's official establishments are purchased from departmental appropriations and are recorded in the operating statements as a departmental expense. The approved accounting treatment that enables capitalisation of these assets as administered in the financial statements requires recognition of the expense in the *Budgeted departmental income statement* (Table 3.2.1) and as an item of revenue in the *Schedule of budgeted income and expenses administered on behalf of the government* (Table 3.2.5).