

Office of the Official Secretary to the Governor-General

Section 1: Entity overview and resources

1.1 Strategic direction statement

The planned outcome for the Office of the Official Secretary to the Governor-General (OOSGG) is the facilitation of the performance of the Governor-General's role through the organisation and management of official duties, management and maintenance of the official households and properties, and administration of the Australian Honours and Awards system.

The OOSGG achieves this through a single program which comprises three components:

1. Support for the Governor-General
2. Management and maintenance of the official properties
3. Administration of the Australian Honours and Awards system.

The OOSGG's role is to support the Governor-General to enable them to perform official duties, including facilitating official engagements and community outreach, the management and maintenance of Government House in Canberra and Admiralty House in Sydney, and the effective administration of the Australian Honours and Awards system.

In fulfilling its purpose, the OOSGG's key activities will support the Governor-General to recognise, encourage and reward community achievement; complement the work of Parliament and government agencies; represent Australia's broad national interests domestically and overseas; engage with a diverse cross-section of the Australian community.

The OOSGG recognises the need for a high level of accountability and, therefore, places a strong emphasis in meeting its governance obligations and responsibilities, and mitigating strategic risks.

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to OOSGG 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 administered (on behalf of the Government or the public) and 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 1' 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: OOSGG resource statement – Budget estimates for 2025–26 as at Budget March 2025

	2024-25 <i>Estimated actual</i> \$'000	2025-26 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available (b)	2,294	794
Departmental appropriation (c)	16,058	16,041
s74 External Revenue (d)	631	656
Departmental capital budget (e)	425	423
Total departmental annual appropriations	19,408	17,914
Total departmental resourcing	19,408	17,914
Administered		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available	3,348	2,348
Outcome 1	1,801	1,892
Administered capital budget (f)	3,135	3,261
Total administered annual appropriations	8,284	7,501
Total administered special appropriations	709	709
Total administered resourcing	8,993	8,210
Total resourcing for OOSGG	28,401	26,124
	2024-25	2025-26
Average staffing level (number)	87	96

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

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

(a) Appropriation Bill (No. 1) 2025-2026 and Supply Bill (No.1) 2025-26.

(b) Excludes \$5.7m 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 and administered payments to other jurisdictions 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, capital budget appropriations have been designated as a 'contribution by owner'.

(f) Administered 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 3.10 for further details. For accounting purposes, this amount is designated as a 'contribution by owner'.

1.3 Budget measures

Budget measures relating to OOSGG are detailed in the *Budget Paper No. 2* and are summarised below.

Table 1.2: OOSGG 2025-26 Budget measures

Part 1: Measures announced since the 2024-25 Mid-Year Economic and Fiscal Outlook (MYEFO)

	Program	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Payment measures						
Savings from External Labour further extension (a)	1.1					
Departmental payment		-	-	-	-	(482)
Total		-	-	-	-	(482)
Total payment measures						
Departmental payment		-	-	-	-	(482)
Total		-	-	-	-	(482)

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

(a) The measure titled 'Savings from External Labour - further extension' is a cross portfolio measure. The full measure description and package details appear 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 measure described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans 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 OOSGG can be found at:

<https://www.gg.gov.au/office-official-secretary-governor-general/corporate-plans>

The most recent annual performance statement can be found at:

<https://www.gg.gov.au/office-official-secretary-governor-general/annual-reports>

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: The performance of the Governor-General's role is facilitated through organisation and management of official duties, management and maintenance of the official household and property and administration of the Australian Honours and Awards system.

Budgeted expenses for Outcome 1

This table shows how much OOSGG intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and 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: Support for the Governor-General and Official Activities					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No.1))	2,566	1,892	1,941	1,997	2,049
Special appropriations <i>Special appropriation Governor-General</i>	709	709	709	709	709
Expenses not requiring appropriation in the Budget year (a)	1,639	1,843	1,920	2,035	2,219
Administered total	4,914	4,444	4,570	4,741	4,977
Departmental expenses					
Departmental appropriation	16,058	16,041	16,295	16,505	16,234
s74 External Revenue (b)	324	331	337	344	351
Expenses not requiring appropriation in the Budget year (a)	631	656	719	718	717
Departmental total	17,013	17,028	17,351	17,567	17,302
Total expenses for program 1.1	21,927	21,472	21,921	22,308	22,279
	2024-25	2025-26			
Average staffing level (number)	87	96			

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

- (a) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses and audit fees.
- (b) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.

Table 2.1.2: Performance measures 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 – The performance of the Governor-General's role is facilitated through organisation and management of official duties, management and maintenance of the official households and property and administration of the Australian Honours and Awards system.		
Program 1 – Support for the Governor-General and Official Activities The objective of this program is to support the Governor-General and Official Activities. It comprises three components: support for the Governor-General, management and maintenance of the official properties, and administration of the Australian Honours and Awards system.		
Key activities	Component 1: Support for the Governor-General Key activities of component 1 include: <ul style="list-style-type: none"> • Providing advice to the Governor-General; planning, implementing and managing Their Excellencies' forward program of engagements, and liaising with representatives of governments, related authorities, and community groups • Providing support for Their Excellencies and hospitality services for official functions 	
Year	Performance measures	Expected performance results
Current Year 2024–25	<ul style="list-style-type: none"> • The Governor-General is satisfied with the level of advice and administrative support provided that enables them to successfully perform official duties • The Governor-General is satisfied with the management of the households 	<ul style="list-style-type: none"> • The Governor-General expresses satisfaction with the support received to perform official duties • The Governor-General expresses satisfaction with the management of the households
Year	Performance measures	Planned performance results
Budget Year 2025–26	<ul style="list-style-type: none"> • The Governor-General is satisfied with the level of advice and administrative support provided that enables them to successfully perform official duties • The Governor-General is satisfied with the management of the households 	<ul style="list-style-type: none"> • The Governor-General expresses satisfaction with the support received to perform official duties • The Governor-General expresses satisfaction with the management of the households
Forward Estimates 2026–29	As per 2025–26	As per 2025–26

<p>Program 1 – Support for the Governor-General and Official Activities</p> <p>The objective of this program is to support the Governor-General and Official Activities. It comprises three components: support for the Governor-General, management and maintenance of the official properties, and administration of the Australian Honours and Awards system.</p>		
<p>Key activities</p>	<p>Component 2: Management and maintenance of the official properties</p> <p>Key activities of component 2 include:</p> <ul style="list-style-type: none"> • Providing governance advice and administrative services to the Office, and managing the Governor-General's official residences, including maintenance of property, equipment and grounds 	
Year	Performance measures	Expected performance results
Current Year 2024–25	<ul style="list-style-type: none"> • The properties are managed in accordance with legislative requirements and with due engagement with relevant authorities. 	<ul style="list-style-type: none"> • The Office is compliant with legislative requirements • Property, equipment and grounds are maintained to a condition appropriate to their use and heritage significance.
Year	Performance measures	Planned performance results
Budget Year 2025–26	<ul style="list-style-type: none"> • The properties are managed in accordance with legislative requirements and with due engagement with relevant authorities. 	<ul style="list-style-type: none"> • The Office is compliant with legislative requirements • Property, equipment and grounds are maintained to a condition appropriate to their use and heritage significance.
Forward Estimates 2026–29	As per 2025–26	As per 2025–26
<p>Key activities</p>	<p>Component 3: Administration of the Australian Honours and Awards system</p> <p>Key activities of component 3 include:</p> <ul style="list-style-type: none"> • Researching and preparing nominations for consideration by the Council for the Order of Australia, the Australian Bravery Decorations Council and the National Emergency Medal Committee • Providing secretariat support to the Australian honours advisory bodies. • Undertaking the administrative tasks associated with the approval of recipients in the Australian honours system and subsequent announcement where applicable • Procuring Australian honours insignia, warrants and investiture items. Complying with governing instruments within the Australian honours system, including the facilitation and approval of changes • Undertaking promotion and community engagement activities to increase awareness of, and engagement with, the Order of Australia 	

Program 1 – Support for the Governor-General and Official Activities		
The objective of this program is to support the Governor-General and Official Activities. It comprises three components: support for the Governor-General, management and maintenance of the official properties, and administration of the Australian Honours and Awards system.		
Year	Performance measures	Expected performance results
Current Year 2024–25	<ul style="list-style-type: none"> The Australian Honours and Awards system is administered to the standard required by the advisory bodies and is promoted to and accessible by the Australian community Activities comply with the governing instruments, including the accurate issue of insignia and other resources for investitures and honours list announcements 	<ul style="list-style-type: none"> The advisory bodies are satisfied and engagement has been undertaken with the relevant stakeholders Compliant with governing instruments
Year	Performance measures	Planned performance results
Budget Year 2025–26	<ul style="list-style-type: none"> The Australian Honours and Awards system is administered to the standard required by the advisory bodies and is promoted to and accessible by the Australian community Activities comply with the governing instruments, including the accurate issue of insignia and other resources for investitures and honours list announcements 	<ul style="list-style-type: none"> The advisory bodies are satisfied and engagement has been undertaken with the relevant stakeholders Compliant with governing instruments
Forward Estimates 2026–29	As per 2025–26	As per 2025–26
Material changes to Program 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 OOSGG’s 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

Departmental

Comprehensive Income Statement

The Comprehensive Income Statement (Table 3.1) sets out the expected operating results for the ordinary annual services provided by the OOSGG, which are funded by departmental appropriations and other revenue.

OOSGG is budgeting for a break even operating results, adjusted for depreciation and amortisation expense, in 2025-26 and the forward years.

In line with net cash appropriation arrangements that came into effect from 2010-11, revenue from government has been reduced by an amount equal to depreciation and amortisation expense. Future asset replacements are funded through the departmental capital budget as detailed in Table 3.5.

Employee benefits expenses as a proportion of total expenses is increasing, which is offset by decreasing suppliers expenses.

Balance Sheet

The movement in OOSGG’s increase net liability position is principally as a result of the declining value of infrastructure, plant and equipment assets owned by the OOSGG, and the net operating position over the forward estimates.

Administered

Schedule of Budgeted Income and Expenses Administered on Behalf of Government

In 2025-26, OOSGG will receive administered appropriations of \$0.7 million for the Governor-General’s salary and \$1.9 million for support of the Australian Honours and Awards System.

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	10,356	10,537	10,935	11,354	11,794
Suppliers	7,711	6,023	5,888	5,689	4,988
Depreciation and amortisation (a)	446	468	528	524	520
Total expenses	18,513	17,028	17,351	17,567	17,302
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Other	324	331	337	344	351
Total own-source revenue	324	331	337	344	351
Gains					
Other	185	188	191	194	197
Total gains	185	188	191	194	197
Total own-source income	509	519	528	538	548
Net (cost of)/contribution by services	(18,004)	(16,509)	(16,823)	(17,029)	(16,754)
Revenue from Government	16,058	16,041	16,295	16,505	16,234
Surplus/(deficit) attributable to the Australian Government	(1,946)	(468)	(528)	(524)	(520)
Total comprehensive income/(loss)	(1,946)	(468)	(528)	(524)	(520)
Total comprehensive income/(loss) attributable to the Australian Government	(1,946)	(468)	(528)	(524)	(520)

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	(1,946)	(468)	(528)	(524)	(520)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	446	468	528	524	520
Net Cash Operating Surplus/ (Deficit)	(1,500)	-	-	-	-

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). 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.

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
ASSETS					
Financial assets					
Cash and cash equivalents	166	166	166	166	166
Trade and other receivables	719	719	719	719	719
Total financial assets	885	885	885	885	885
Non-financial assets					
Land and buildings	1	1	1	1	1
Property, plant and equipment	1,927	1,838	1,748	1,662	1,597
Intangibles	94	138	133	133	122
Inventories	30	30	30	30	30
Other non-financial assets	293	293	293	293	293
Total non-financial assets	2,345	2,300	2,205	2,119	2,043
Total assets	3,230	3,185	3,090	3,004	2,928
LIABILITIES					
Payables					
Suppliers	877	877	877	877	877
Other payables	343	343	343	343	343
Total payables	1,220	1,220	1,220	1,220	1,220
Interest bearing liabilities					
Leases	6	6	6	6	6
Total interest bearing liabilities	6	6	6	6	6
Provisions					
Employee provisions	2,667	2,667	2,667	2,667	2,667
Total provisions	2,667	2,667	2,667	2,667	2,667
Total liabilities	3,893	3,893	3,893	3,893	3,893
Net assets	(663)	(708)	(803)	(889)	(965)
EQUITY*					
Parent entity interest					
Contributed equity	5,360	5,783	6,216	6,654	7,098
Reserves	782	782	782	782	782
Retained surplus (accumulated deficit)	(6,805)	(7,273)	(7,801)	(8,325)	(8,845)
Total parent entity interest	(663)	(708)	(803)	(889)	(965)
Total equity	(663)	(708)	(803)	(889)	(965)

Prepared on Australian Accounting Standards basis.

*'Equity' is the residual interest in assets after the 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	(6,805)	782	5,360	(663)
Adjusted opening balance	(6,805)	782	5,360	(663)
Comprehensive income				
Surplus/(deficit) for the period	(468)	-	-	(468)
Total comprehensive income	(468)	-	-	(468)
Transactions with owners				
Contributions by owners				
Departmental Capital Budget (DCB)	-	-	423	423
Sub-total transactions with owners	-	-	423	423
Estimated closing balance as at 30 June 2026	(7,273)	782	5,783	(708)
Closing balance attributable to the Australian Government	(7,273)	782	5,783	(708)

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	17,558	16,041	16,295	16,505	16,234
Other	324	331	337	344	351
Total cash received	17,882	16,372	16,632	16,849	16,585
Cash used					
Employees	10,356	10,537	10,935	11,354	11,794
Suppliers	7,526	5,835	5,697	5,495	4,791
Total cash used	17,882	16,372	16,632	16,849	16,585
Net cash from/(used by) operating activities	-	-	-	-	-
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	425	423	433	438	444
Total cash used	425	423	433	438	444
Net cash from/(used by) investing activities	(425)	(423)	(433)	(438)	(444)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	425	423	433	438	444
Total cash received	425	423	433	438	444
Net cash from/(used by) financing activities	425	423	433	438	444
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	166	166	166	166	166
Cash and cash equivalents at the end of the reporting period	166	166	166	166	166

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)	425	423	433	438	444
Total new capital appropriations	425	423	433	438	444
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	425	423	433	438	444
Total items	425	423	433	438	444
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB (a)	425	423	433	438	444
TOTAL	425	423	433	438	444
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	425	423	433	438	444
Total cash used to acquire assets	425	423	433	438	444

Prepared on Australian Accounting Standards basis.

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

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2025				
Gross book value	-	3,247	1,138	4,385
Gross book value - ROU assets	10	-	-	10
Accumulated depreciation/ amortisation and impairment	-	(1,320)	(1,044)	(2,364)
Accumulated depreciation/amortisation and impairment - ROU assets	(9)	-	-	(9)
Opening net book balance	1	1,927	94	2,022
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services (a)	-	306	117	423
Total additions	-	306	117	423
Other movements				
Depreciation/amortisation expense	-	(395)	(73)	(468)
Total other movements	-	(395)	(73)	(468)
As at 30 June 2026				
Gross book value	-	3,553	1,255	4,808
Gross book value - ROU assets	10	-	-	10
Accumulated depreciation/ amortisation and impairment	-	(1,715)	(1,117)	(2,832)
Accumulated depreciation/amortisation and impairment - ROU assets	(9)	-	-	(9)
Closing net book balance	1	1,838	138	1,977

Prepared on Australian Accounting Standards basis.

- (a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2025-2026 and Supply Bill (No.1) 2025-26 for depreciation/amortisation expenses, DCBs or other operational expenses.

Table 3.7: Schedule of budgeted income and expenses administered on behalf of Government (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					
Suppliers	2,566	1,892	1,941	1,997	2,049
Personal benefits	709	709	709	709	709
Depreciation and amortisation (a)	1,639	1,843	1,920	2,035	2,219
Total expenses administered on behalf of Government	4,914	4,444	4,570	4,741	4,977
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Sale of goods and rendering of services	30	28	28	28	28
Total non-taxation revenue	30	28	28	28	28
Total own-source revenue administered on behalf of Government	30	28	28	28	28
Total own-sourced income administered on behalf of Government	30	28	28	28	28
Net (cost of)/contribution by services	(4,884)	(4,416)	(4,542)	(4,713)	(4,949)
Surplus/(deficit) before income tax	(4,884)	(4,416)	(4,542)	(4,713)	(4,949)
Surplus/(deficit) after income tax	(4,884)	(4,416)	(4,542)	(4,713)	(4,949)
Total comprehensive income/(loss)	(4,884)	(4,416)	(4,542)	(4,713)	(4,949)

Prepared on Australian Accounting Standards basis.

- (a) From 2010–11, the Government introduced net cash appropriation arrangements where Bill (No.1) revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate administered capital budget (ACB) provided through Bill (No.1) equity appropriations used for depreciation/amortisation expenses. For information regarding ACBs, please refer to Table 3.10 administered capital budget statement.

Table 3.8: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

	2024-25	2025-26	2026-27	2027-28	2028-29
	Estimated actual	Budget	Forward estimate	Forward estimate	Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
ASSETS					
Financial assets					
Cash and cash equivalents	1	1	1	1	1
Trade and other receivables	327	327	327	327	327
Total financial assets	328	328	328	328	328
Non-financial assets					
Land and buildings	177,915	179,372	180,758	182,207	183,525
Property, plant and equipment	1,378	1,339	1,345	1,235	1,125
Inventories	6,085	6,085	6,085	6,085	6,085
Total non-financial assets	185,378	186,796	188,188	189,527	190,735
Total assets administered on behalf of Government	185,706	187,124	188,516	189,855	191,063
LIABILITIES					
Payables					
Suppliers	1,328	1,328	1,328	1,328	1,328
Total payables	1,328	1,328	1,328	1,328	1,328
Total liabilities administered on behalf of Government	1,328	1,328	1,328	1,328	1,328
Net assets/(liabilities)	184,378	185,796	187,188	188,527	189,735

Prepared on Australian Accounting Standards basis.

Table 3.9: Schedule of budgeted administered 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					
Sales of goods and rendering of services	30	28	28	28	28
Total cash received	30	28	28	28	28
Cash used					
Personal benefits	709	709	709	709	709
Suppliers	2,566	1,892	1,941	1,997	2,049
Total cash used	3,275	2,601	2,650	2,706	2,758
Net cash from/(used by) operating activities	(3,245)	(2,573)	(2,622)	(2,678)	(2,730)
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	4,635	3,261	3,312	3,374	3,427
Total cash used	4,635	3,261	3,312	3,374	3,427
Net cash from/(used by) investing activities	(4,635)	(3,261)	(3,312)	(3,374)	(3,427)
FINANCING ACTIVITIES					
Cash received					
Other	4,635	3,261	3,312	3,374	3,427
Total cash received	4,635	3,261	3,312	3,374	3,427
Net cash from/(used by) financing activities	4,635	3,261	3,312	3,374	3,427
Net increase/(decrease) in cash held	(3,245)	(2,573)	(2,622)	(2,678)	(2,730)
Cash and cash equivalents at beginning of reporting period	1	1	1	1	1
Cash from Official Public Account for:					
- Appropriations	3,275	2,601	2,650	2,706	2,758
<i>Total cash from Official Public Account</i>	<i>3,275</i>	<i>2,601</i>	<i>2,650</i>	<i>2,706</i>	<i>2,758</i>
Cash to Official Public Account for:					
- Appropriations	(30)	(28)	(28)	(28)	(28)
<i>Total cash to Official Public Account</i>	<i>(30)</i>	<i>(28)</i>	<i>(28)</i>	<i>(28)</i>	<i>(28)</i>
Cash and cash equivalents at end of reporting period	1	1	1	1	1

Prepared on Australian Accounting Standards basis.

Table 3.10: Schedule of administered 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 (ACB)	3,135	3,261	3,312	3,374	3,427
Total new capital appropriations	3,135	3,261	3,312	3,374	3,427
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	3,135	3,261	3,312	3,374	3,427
Total items	3,135	3,261	3,312	3,374	3,427
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation					
- ACB (a)	4,635	3,261	3,312	3,374	3,427
TOTAL	4,635	3,261	3,312	3,374	3,427
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total accrual purchases	4,635	3,261	3,312	3,374	3,427
Total cash used to acquire assets	4,635	3,261	3,312	3,374	3,427

Prepared on Australian Accounting Standards basis.

(a) Includes purchases from current and previous years' administered capital budgets (ACBs).

Table 3.11: Statement of administered asset movements (Budget year 2025–26)

	Land	Buildings	Other property, plant and equipment	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2025				
Gross book value	115,000	69,631	1,907	186,538
Accumulated depreciation/amortisation and impairment	-	(6,716)	(529)	(7,245)
Opening net book balance	115,000	62,915	1,378	179,293
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services (a)	-	3,168	93	3,261
Total additions	-	3,168	93	3,261
Other movements				
Depreciation/amortisation expense	-	(1,711)	(132)	(1,843)
Total other movements	-	(1,711)	(132)	(1,843)
As at 30 June 2026				
Gross book value	115,000	72,799	2,000	189,799
Accumulated depreciation/ amortisation and impairment	-	(8,427)	(661)	(9,088)
Closing net book balance	115,000	64,372	1,339	180,711

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No.1) 2025-2026 and Supply Bill (No.1) 2025-26 for depreciation/amortisation expenses, ACBs or other operational expenses.