

**Office of the Official Secretary
to the Governor-General**

**Entity resources and planned
performance**

Office of the Official Secretary to the Governor-General

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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, and 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 the 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.

Table 1.1: OOSGG resource statement – Budget estimates for 2024–25 as at Budget May 2024

	2023-24 <i>Estimated actual</i> \$'000	2024-25 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available (b)	4,273	3,273
Departmental appropriation (c)	15,697	16,058
s74 External Revenue (d)	258	258
Departmental capital budget (e)	417	425
Total departmental annual appropriations	20,645	20,014
Total departmental resourcing	20,645	20,014
Administered		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available	3,452	4,717
Outcome 1	2,920	1,801
Administered capital budget (f)	2,924	3,135
Total administered annual appropriations	9,296	9,653
Total administered special appropriations	495	495
Total administered resourcing	9,791	10,148
Total resourcing for OOSGG	30,436	30,162
	2023-24	2024-25
Average staffing level (number)	83	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) 2024-2025.
- (b) Excludes \$7.1m 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 are not separately identified in Appropriation Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount is designated as a 'contribution by owner'.
- (f) Administered capital budgets are not separately identified in Appropriation 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 2024-25 Budget measures

		2023-24	2024-25	2025-26	2026-27	2027-28
	Program	\$'000	\$'000	\$'000	\$'000	\$'000
Payment measures						
Savings from External Labour – extension (a)	1.1					
Departmental payment		-	(39)	(42)	(58)	(482)
Total		-	(39)	(42)	(58)	(482)
Total payment measures						
Departmental		-	(39)	(42)	(58)	(482)
Total		-	(39)	(42)	(58)	(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 – extension is a cross portfolio measure. The full measure description and package details appear in the *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 the 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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Program 1.1: Support for the Governor-General and Official Activities					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	2,920	2,566	1,868	1,930	1,985
Special appropriations					
<i>Special appropriation Governor-General</i>	495	495	495	495	495
Expenses not requiring appropriation in the Budget year (a)	1,985	1,639	1,843	1,920	2,035
Administered total	5,400	4,700	4,206	4,345	4,515
Departmental expenses					
Departmental appropriation s74 External Revenue (b)	15,697	16,058	16,072	16,248	16,441
Expenses not requiring appropriation in the Budget year (a)	734	788	808	805	780
Departmental total	16,689	17,104	17,130	17,303	17,471
Total expenses for program 1.1	22,089	21,804	21,336	21,648	21,986
Movement of administered funds between years (c)					
Outcome 1:					
Program 1.1: Support for the Governor- General and Official Activities	(2,265)	2,265	-	-	-
Total movement of administered funds	(2,265)	2,265	-	-	-
	2023-24	2024-25			
Average staffing level (number)	83	96			

(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 2013.

(c) Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

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

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 also provides the related key activities as expressed in the current corporate plan where further detail is provided about the delivery of the activities related to the program, the context in which these activities are delivered and how the performance of these activities will be measured.

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	Planned Performance Results
Current Year 2023-24	<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 level of advice and administrative support provided is satisfactory, based on feedback from the Governor-General • The management of the household is satisfactory, based on feedback from the Governor-General
Budget 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
Forward Estimates 2025-28	As per 2024-25	As per 2024-25

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 properties 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 2: Management and maintenance of the official properties Key activities of component 2 include: <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	Planned Performance Results
Current Year 2023-24	<ul style="list-style-type: none"> • The properties are managed in accordance with the requirements of the <i>Environment Protection and Biodiversity Conservation Act 1999</i> and government policies relating to heritage properties, and with due consideration of advice provided by the National Capital Authority and other relevant authorities 	<ul style="list-style-type: none"> • Based on feedback from the Governor General and the robust frameworks and governance in place, the properties are managed in accordance with the relevant requirements, with available resources
Budget 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.
Forward Estimates 2025-28	As per 2024-25	As per 2024-25

<p>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 properties and administration of the Australian Honours and Awards system.</p>		
<p>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.</p>		
<p>Key Activities</p>	<p>Component 3: Administration of the Australian Honours and Awards system 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 	
Year	Performance measures	Planned Performance Results
<p>Current Year 2023-24</p>	<ul style="list-style-type: none"> • The Governor-General and other key stakeholders express satisfaction with the administration of the Australian Honours and Awards system and support provided • Activities comply with the governing instruments for honours and awards, including the Constitution for the Order of Australia • The medals and insignia meet design specifications, adequate stock levels are maintained and control processes are adhered to • Ensure the accurate and timely issue of insignia and other resources for investitures and honours list announcements • Nominations received reflect the diversity of Australia 	<ul style="list-style-type: none"> • Based on feedback, the Governor-General and the Councils and Committee supported by the Office, are satisfied with the support provided and activities conducted with respect to the Australian Honours and Awards system • All activities comply with the relevant governing instruments • Design specifications are met, stock levels are maintained and control processes followed • Insignia and relevant resources for approved awards are delivered or provided within relevant timeframes • An increase in the diversity of nominations received
<p>Budget Year 2024-25</p>	<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
<p>Forward Estimates 2025-28</p>	<p>As per 2024-25</p>	<p>As per 2024-25</p>

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of OOSGG finances for the 2024–25 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.

The OOSGG is budgeting for an operating loss in 2023-24 and break even operating results, adjusted for depreciation and amortisation expense, in 2024-25 and the forward years.

In line with net cash appropriation arrangements that became effective 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.

Balance Sheet

The movement in the OOSGG's net asset position is principally as a result of the declining value of infrastructure, plant and equipment assets owned by the OOSGG.

The OOSGG's primary liability is accrued employee entitlements.

Administered

Schedule of Budgeted Income and Expenses Administered on Behalf of Government

In 2024-25, the OOSGG will receive administered appropriations of \$0.5 million for the Governor-General's salary and \$2.6 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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
EXPENSES					
Employee benefits	10,542	10,328	10,599	10,925	11,326
Suppliers	6,665	6,240	5,975	5,825	5,617
Depreciation and amortisation (a)	482	536	556	553	528
Total expenses	17,689	17,104	17,130	17,303	17,471
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Other	258	258	250	250	250
Total own-source revenue	258	258	250	250	250
Gains					
Other	252	252	252	252	252
Total gains	252	252	252	252	252
Total own-source income	510	510	502	502	502
Net (cost of)/contribution by services	(17,179)	(16,594)	(16,628)	(16,801)	(16,969)
Revenue from Government	15,697	16,058	16,072	16,248	16,441
Surplus/(deficit) attributable to the Australian Government	(1,482)	(536)	(556)	(553)	(528)
Total comprehensive income/(loss)	(1,482)	(536)	(556)	(553)	(528)
Total comprehensive income/(loss) attributable to the Australian Government	(1,482)	(536)	(556)	(553)	(528)

Note: Impact of net cash appropriation arrangements

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(1,482)	(536)	(556)	(553)	(528)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	482	536	556	553	528
Net Cash Operating Surplus/ (Deficit)	(1,000)	-	-	-	-

Prepared on Australian Accounting Standards basis.

(a) From 2010-11, the Government introduced net cash appropriation arrangements where Bill 1 revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate capital budget (the departmental capital budget, or DCB) provided through Bill 1 equity appropriations. 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)

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	161	161	161	161	161
Trade and other receivables	3,343	3,343	3,343	3,343	3,343
Total financial assets	3,504	3,504	3,504	3,504	3,504
Non-financial assets					
Land and buildings	3	3	3	3	3
Property, plant and equipment	2,184	2,121	2,032	1,939	1,851
Intangibles	126	78	34	4	-
Inventories	32	32	32	32	32
Other non-financial assets	257	257	257	257	257
Total non-financial assets	2,602	2,491	2,358	2,235	2,143
Total assets	6,106	5,995	5,862	5,739	5,647
LIABILITIES					
Payables					
Suppliers	1,245	1,245	1,245	1,245	1,245
Other payables	263	263	263	263	263
Total payables	1,508	1,508	1,508	1,508	1,508
Interest bearing liabilities					
Leases	3	3	3	3	3
Total interest bearing liabilities	3	3	3	3	3
Provisions					
Employee provisions	2,766	2,766	2,766	2,766	2,766
Total provisions	2,766	2,766	2,766	2,766	2,766
Total liabilities	4,277	4,277	4,277	4,277	4,277
Net assets	1,829	1,718	1,585	1,462	1,370
EQUITY*					
Parent entity interest					
Contributed equity	4,935	5,360	5,783	6,213	6,649
Reserves	797	797	797	797	797
Retained surplus (accumulated deficit)	(3,903)	(4,439)	(4,995)	(5,548)	(6,076)
Total parent entity interest	1,829	1,718	1,585	1,462	1,370
Total equity	1,829	1,718	1,585	1,462	1,370

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 2024–25)

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2024				
Balance carried forward from previous period	(3,903)	797	4,935	1,829
Adjusted opening balance	(3,903)	797	4,935	1,829
Comprehensive income				
Surplus/(deficit) for the period	(536)	-	-	(536)
Total comprehensive income	(536)	-	-	(536)
Transactions with owners				
Contributions by owners				
Departmental Capital Budget (DCB)	-	-	425	425
Sub-total transactions with owners	-	-	425	425
Estimated closing balance as at 30 June 2025	(4,439)	797	5,360	1,718
Closing balance attributable to the Australian Government	(4,439)	797	5,360	1,718

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	16,697	16,058	16,072	16,248	16,441
Other	258	258	250	250	250
Total cash received	16,955	16,316	16,322	16,498	16,691
Cash used					
Employees	10,542	10,328	10,599	10,925	11,326
Suppliers	6,413	5,988	5,723	5,573	5,365
Total cash used	16,955	16,316	16,322	16,498	16,691
Net cash from/(used by) operating activities	-	-	-	-	-
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	417	425	423	430	436
Total cash used	417	425	423	430	436
Net cash from/(used by) investing activities	(417)	(425)	(423)	(430)	(436)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	417	425	423	430	436
Total cash received	417	425	423	430	436
Net cash from/(used by) financing activities	417	425	423	430	436
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	161	161	161	161	161
Cash and cash equivalents at the end of the reporting period	161	161	161	161	161

Prepared on Australian Accounting Standards basis.

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

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	417	425	424	431	436
Total new capital appropriations	417	425	424	431	436
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	417	425	424	431	436
Total items	417	425	424	431	436
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB (a)	417	425	424	431	436
TOTAL	417	425	424	431	436
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	417	425	424	431	436
Total cash used to acquire assets	417	425	424	431	436

Prepared on Australian Accounting Standards basis.

(a) Includes purchases from current and previous years' departmental capital budgets (DCBs).

Table 3.6: Statement of departmental asset movements (Budget year 2024–25)

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2024				
Gross book value	-	4,239	1,096	5,335
Gross book value - ROU assets	5	-	-	5
Accumulated depreciation/ amortisation and impairment	-	(2,055)	(970)	(3,025)
Accumulated depreciation/amortisation and impairment - ROU assets	(2)	-	-	(2)
Opening net book balance	3	2,184	126	2,313
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services (a)	-	292	133	425
Total additions	-	292	133	425
Other movements				
Depreciation/amortisation expense	-	(355)	(181)	(536)
Total other movements	-	(355)	(181)	(536)
As at 30 June 2025				
Gross book value	-	4,531	1,229	5,760
Gross book value - ROU assets	5	-	-	5
Accumulated depreciation/ amortisation and impairment	-	(2,410)	(1,151)	(3,561)
Accumulated depreciation/amortisation and impairment - ROU assets	(2)	-	-	(2)
Closing net book balance	3	2,121	78	2,202

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2024-2025 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)

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
EXPENSES					
Suppliers	2,920	2,566	1,868	1,930	1,985
Personal benefits	495	495	495	495	495
Depreciation and amortisation (a)	1,985	1,639	1,843	1,920	2,035
Total expenses administered on behalf of Government	5,400	4,700	4,206	4,345	4,515
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Sale of goods and rendering of services	38	30	28	28	28
Total non-taxation revenue	38	30	28	28	28
Total own-source revenue administered on behalf of Government	38	30	28	28	28
Total own-sourced income administered on behalf of Government	38	30	28	28	28
Net (cost of)/contribution by services	(5,362)	(4,670)	(4,178)	(4,317)	(4,487)
Surplus/(deficit) before income tax	(5,362)	(4,670)	(4,178)	(4,317)	(4,487)
Surplus/(deficit) after income tax	(5,362)	(4,670)	(4,178)	(4,317)	(4,487)
Total comprehensive income/(loss)	(5,362)	(4,670)	(4,178)	(4,317)	(4,487)

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. 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)

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	1	1	1	1	1
Trade and other receivables	389	389	389	389	389
Total financial assets	390	390	390	390	390
Non-financial assets					
Land and buildings	170,335	173,282	174,698	176,064	177,493
Property, plant and equipment	1,426	1,475	1,436	1,442	1,332
Inventories	5,372	5,372	5,372	5,372	5,372
Total non-financial assets	177,133	180,129	181,506	182,878	184,197
Total assets administered on behalf of Government	177,523	180,519	181,896	183,268	184,587
LIABILITIES					
Payables					
Suppliers	390	390	390	390	390
Total payables	390	390	390	390	390
Total liabilities administered on behalf of Government	390	390	390	390	390
Net assets/(liabilities)	177,133	180,129	181,506	182,878	184,197

Prepared on Australian Accounting Standards basis.

Table 3.9: Schedule of budgeted administered cash flows (for the period ended 30 June)

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forw ard estimate \$'000	2026-27 Forw ard estimate \$'000	2027-28 Forw ard estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Sales of goods and rendering of services	38	30	28	28	28
Total cash received	38	30	28	28	28
Cash used					
Personal benefits	495	495	495	495	495
Suppliers	2,920	2,566	1,868	1,930	1,985
Total cash used	3,415	3,061	2,363	2,425	2,480
Net cash from/(used by) operating activities	(3,377)	(3,031)	(2,335)	(2,397)	(2,452)
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	2,538	4,635	3,220	3,292	3,354
Total cash used	2,538	4,635	3,220	3,292	3,354
Net cash from/(used by) investing activities	(2,538)	(4,635)	(3,220)	(3,292)	(3,354)
FINANCING ACTIVITIES					
Cash received					
Other	2,538	4,635	3,220	3,292	3,354
Total cash received	2,538	4,635	3,220	3,292	3,354
Net cash from/(used by) financing activities	2,538	4,635	3,220	3,292	3,354
Net increase/(decrease) in cash held	(3,377)	(3,031)	(2,335)	(2,397)	(2,452)
Cash and cash equivalents at beginning of reporting period	1	1	1	1	1
Cash from Official Public Account for:					
- Appropriations	3,415	3,061	2,363	2,425	2,480
Total cash from Official Public	3,415	3,061	2,363	2,425	2,480
Cash to Official Public Account for:					
- Appropriations	(38)	(30)	(28)	(28)	(28)
Total cash to Official Public Account	(38)	(30)	(28)	(28)	(28)
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)

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (ACB)	2,924	3,135	3,220	3,292	3,354
Total new capital appropriations	2,924	3,135	3,220	3,292	3,354
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	2,924	3,135	3,220	3,292	3,354
Total items	2,924	3,135	3,220	3,292	3,354
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - ACB (a)	2,538	4,635	3,220	3,292	3,354
TOTAL	2,538	4,635	3,220	3,292	3,354
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total accrual purchases	2,538	4,635	3,220	3,292	3,354
Total cash used to acquire assets	2,538	4,635	3,220	3,292	3,354

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 2024–25)

	Land	Buildings	Other property, plant and equipment	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2024				
Gross book value	115,000	64,321	1,858	181,179
Accumulated depreciation/amortisation and impairment	-	(8,986)	(432)	(9,418)
Opening net book balance	115,000	55,335	1,426	171,761
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services (a)	-	4,541	94	4,635
Total additions	-	4,541	94	4,635
Other movements				
Depreciation/amortisation expense	-	(1,594)	(45)	(1,639)
Total other movements	-	(1,594)	(45)	(1,639)
As at 30 June 2025				
Gross book value	115,000	68,862	1,952	185,814
Accumulated depreciation/amortisation and impairment	-	(10,580)	(477)	(11,057)
Closing net book balance	115,000	58,282	1,475	174,757

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No.1) 2024-2024 for depreciation/amortisation expenses, ACBs or other operational expenses.