

PORTFOLIO BUDGET STATEMENTS 2026–27
BUDGET RELATED PAPER NO. 1.13

PRIME MINISTER AND CABINET PORTFOLIO

Budget Initiatives and Explanations of Appropriations
Specified by Outcomes and Programs by Entity

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**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; 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 2026-27 as at May Budget 2026

	2025-26 <i>Estimated actual</i> \$'000	2026-27 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available (b)	868	2,168
Departmental appropriation (c)	20,169	17,278
s74 External Revenue (d)	331	337
Departmental capital budget (e)	423	434
Total departmental annual appropriations	21,791	20,217
Total departmental resourcing	21,791	20,217
Administered		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available (b)	2,796	4,750
Outcome 1	2,492	3,080
Administered capital budget (f)	2,761	2,659
Total administered annual appropriations	8,049	10,489
Total administered special appropriations	709	709
Total administered resourcing	8,758	11,198
Total resourcing for entity OOSGG	30,549	31,415
	2025-26	2026-27
Average staffing level (number)	96	106

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.

Annual appropriation amounts reported are inclusive of Supply Bill arrangements.

- a) Appropriation Bill (No. 1) 2026-2027.
- b) Excludes \$0.5m 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 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 in relating to OOSGG are detailed in the *Budget Paper No. 2* and are summarised below.

Table 1.2: OOSGG 2026–27 Budget measures

	Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000	2029-30 \$'000
Payment measure						
Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses – one year extension (a)						
	1.1	-	-	-	-	(658)
		-	-	-	-	(658)
Total Payment measures						
	Departmental	-	-	-	-	(658)
	Total	-	-	-	-	(658)

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) This measure 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 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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard 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)	2,492	3,080	3,017	3,265	3,349
Special appropriation Governor-	709	709	709	709	709
Expenses not requiring appropriation in the Budget year (a)	1,843	1,920	2,035	2,219	2,260
Administered total	5,044	5,709	5,761	6,193	6,318
Departmental expenses					
Departmental appropriation	20,169	17,278	15,994	15,808	15,879
s74 External Revenue (b)	331	337	344	351	350
Expenses not requiring appropriation in the Budget year (a)	656	719	718	717	425
Departmental total	21,156	18,334	17,056	16,876	16,654
Total expenses for program 1.1	26,200	24,043	22,817	23,069	22,972
	2025-26	2026-27			
Average staffing level (number)	96	106			

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

Annual appropriation amounts reported are inclusive of Supply Bill arrangements.

- a) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses and audit fees
- b) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.

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. 2025-26), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2026-27 Budget measures that have created new programs or materially changed existing programs are provided.

Table 2.1.2: Performance measures 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 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 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

Year	Performance measures	Planned performance results
Budget Year 2026-27	<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 2027-30	As per 2026-27	As per 2026-27
<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>		
Key activities	<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 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.
Year	Performance measures	Planned performance results
Budget Year 2026-27	<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 2027-30	As per 2026-27	As per 2026-27

Key activities	Component 3: Administration of the Australian Honours and Awards system Key activities of component 3 include: <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	Expected performance results
Current 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 <p>Activities comply with the governing instruments, including the accurate issue of insignia and other resources for investitures and honours list announcements</p>	<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 2026-27	<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 2027-30	As per 2026-27	As per 2026-27
Material changes to Program 1 resulting from 2026-27 Budget Measures: Nil		

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of OOSGG’s finances for the 2026–27 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budgeted financial statements

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 surplus in 2025-26 and break-even operating results, adjusted for depreciation and amortisation expense, in 2026-27 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.

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

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.

Administered

Schedule of Budgeted Income and Expenses Administered on Behalf of Government

In 2026-27, the OOSGG will receive administered appropriations of \$0.7 million for the Governor-General’s salary and \$3 million for management and maintenance of the official properties, and 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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard estimate \$'000
EXPENSES					
Employee benefits	13,302	12,522	11,405	11,844	11,956
Suppliers	6,086	5,284	5,127	4,512	4,473
Depreciation and amortisation (a)	468	528	524	520	225
Total expenses	19,856	18,334	17,056	16,876	16,654
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Other	331	337	344	351	350
Total own-source revenue	331	337	344	351	350
Gains					
Other	188	191	194	197	200
Total gains	188	191	194	197	200
Total own-source income	519	528	538	548	550
Net (cost of)/contribution by services	(19,337)	(17,806)	(16,518)	(16,328)	(16,104)
Revenue from Government	20,169	17,278	15,994	15,808	15,879
Surplus/(deficit) attributable to the Australian Government	832	(528)	(524)	(520)	(225)
Total comprehensive income/(loss)	832	(528)	(524)	(520)	(225)
Total comprehensive income/(loss) attributable to the Australian Government	832	(528)	(524)	(520)	(225)

Note: Impact of net cash appropriation arrangements

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard estimate \$'000
Total comprehensive income/(loss) - as per statement of Comprehensive Income	832	(528)	(524)	(520)	(225)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	468	528	524	520	225
Net Cash Operating Surplus/ (Deficit)	1,300	-	-	-	-

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)

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	163	163	163	163	163
Trade and other receivables	2,137	2,137	2,137	2,137	0
Total financial assets	2,300	2,300	2,300	2,300	2,300
Non-financial assets					
Land and buildings					
Property, plant and equipment	1,773	1,684	1,601	1,539	1,748
Intangibles	49	44	44	33	52
Inventories	29	29	29	29	29
Other non-financial assets	314	314	314	314	314
Total non-financial assets	2,165	2,071	1,988	1,915	2,143
Total assets	4,465	4,371	4,288	4,215	4,443
LIABILITIES					
Payables					
Suppliers	575	575	575	575	575
Other payables	340	340	340	340	340
Total payables	915	915	915	915	915
Provisions					
Employee provisions	2,789	2,789	2,789	2,789	2,789
Total provisions	2,789	2,789	2,789	2,789	2,789
Total liabilities	3,704	3,704	3,704	3,704	3,704
Net assets	761	667	584	511	739
EQUITY*					
Parent entity interest					
Contributed equity	5,783	6,217	6,658	7,105	7,558
Reserves	977	977	977	977	977
Retained surplus (accumulated deficit)	(5,999)	(6,527)	(7,051)	(7,571)	(7,796)
Total parent entity interest	761	667	584	511	739
Total equity	761	667	584	511	739

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 2026-27)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2026				
Balance carried forward from previous period	(5,999)	977	5,783	761
Adjusted opening balance	(5,999)	977	5,783	761
Comprehensive income				
Surplus/(deficit) for the period	(528)	-	-	(528)
Total comprehensive income	(528)	-	-	(528)
Contributions by owners				
Departmental Capital Budget (DCB)	-	-	434	434
Sub-total transactions with owners	-	-	434	434
Estimated closing balance as at 30 June 2027	(6,527)	977	6,217	667
Closing balance attributable to the Australian Government	(6,527)	977	6,217	667

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	18,869	17,278	15,994	15,808	15,879
Other	331	337	344	351	350
Total cash received	19,200	17,615	16,338	16,159	16,229
Cash used					
Employees	13,302	12,522	11,405	11,844	11,956
Suppliers	5,898	5,093	4,933	4,315	4,273
Total cash used	19,200	17,615	16,338	16,159	16,229
Cash used					
Purchase of property, plant and equipment and intangibles	423	434	441	447	453
Total cash used	423	434	441	447	453
Net cash from/(used by) investing activities	(423)	(434)	(441)	(447)	(453)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	423	434	441	447	453
Total cash received	423	434	441	447	453
Net cash from/(used by) financing activities	423	434	441	447	453
Cash and cash equivalents at the beginning of the reporting period	163	163	163	163	163
Cash and cash equivalents at the end of the reporting period	163	163	163	163	163

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	423	434	441	447	453
Total new capital appropriations	423	434	441	447	453
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	423	434	441	447	453
Total items	423	434	441	447	453
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB (a)	423	434	441	447	453
TOTAL	423	434	441	447	453

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 2026–27)

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2026				
Gross book value	(10)	2,168	1,091	3,249
Gross book value - ROU assets	10	-	-	10
Accumulated depreciation/ amortisation and impairment	10	(395)	(1,042)	(1,427)
Accumulated depreciation/amortisation and impairment - ROU assets	(10)	-	-	(10)
Opening net book balance	-	1,773	49	1,822
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity (a)	-	332	102	434
Total additions	-	332	102	434
Other movements				
Depreciation/amortisation expense		(421)	(107)	(528)
Total other movements	-	(421)	(107)	(528)
As at 30 June 2027				
Gross book value	(10)	2,500	1,193	3,683
Gross book value - ROU assets	10	-	-	10
Accumulated depreciation/ amortisation and impairment	10	(816)	(1,149)	(1,955)
Accumulated depreciation/amortisation and impairment - ROU assets	(10)	-	-	(10)
Closing net book balance	-	1,684	44	1,728

Prepared on Australian Accounting Standards basis.

- a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No 1) 2026-27 for depreciation/amortisation expenses, Departmental Capital Budget or other operational expenses.

Table 3.7: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard estimate \$'000
EXPENSES					
Suppliers	2,492	3,080	3,017	3,265	3,349
Personal benefits	709	709	709	709	709
Depreciation and amortisation (a)	1,843	1,920	2,035	2,219	2,260
Total expenses administered on behalf of Government	5,044	5,709	5,761	6,193	6,318
Non-taxation revenue					
Sale of goods and rendering of services	28	28	28	28	30
Total non-taxation revenue	28	28	28	28	30
Total own-source revenue administered on behalf of Government	28	28	28	28	30
Total own-sourced income administered on behalf of Government	28	28	28	28	30
Net (cost of)/contribution by services	5,016	5,681	5,733	6,165	6,288
Total comprehensive income/(loss)	(5,016)	(5,681)	(5,733)	(6,165)	(6,288)

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)

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	1	1	1	1	1
Trade and other receivables	100	100	100	100	100
Total financial assets	101	101	101	101	101
Non-financial assets					
Land and buildings	212,812	213,545	214,022	214,167	214,071
Property, plant and equipment	1,247	1,253	1,143	1,033	1,177
Inventories	5,948	5,948	5,948	5,948	5,948
Total non-financial assets	220,007	220,746	221,113	221,148	221,196
Total assets administered on behalf of Government	220,108	220,847	221,214	221,249	221,297
LIABILITIES					
Payables					
Suppliers	201	201	201	201	201
Other payables	120	120	120	120	120
Total payables	321	321	321	321	321
Total liabilities administered on behalf of Government	321	321	321	321	321
Net assets/(liabilities)	219,787	220,526	220,893	220,928	220,976

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Sales of goods and rendering of services	28	28	28	28	30
Total cash received	28	28	28	28	30
Cash used					
Personal benefits	709	709	709	709	709
Suppliers	2,492	3,080	3,017	3,265	3,349
Total cash used	3,201	3,789	3,726	3,974	4,058
Net cash from/(used by) operating activities	(3,173)	(3,761)	(3,698)	(3,946)	(4,028)
Cash used					
Purchase of property, plant and equipment and intangibles	2,761	2,659	2,402	2,254	2,308
Total cash used	2,761	2,659	2,402	2,254	2,308
Net cash from/(used by) investing activities	(2,761)	(2,659)	(2,402)	(2,254)	(2,308)
FINANCING ACTIVITIES					
Cash received					
Other	2,761	2,659	2,402	2,254	2,308
Total cash received	2,761	2,659	2,402	2,254	2,308
Net cash from/(used by) financing activities	2,761	2,659	2,402	2,254	2,308
Net increase/(decrease) in cash held	(3,173)	(3,761)	(3,698)	(3,946)	(4,028)
Cash and cash equivalents at beginning of reporting period	1	1	1	1	1
Cash from Official Public Account for:					
- Appropriations	3,201	3,789	3,726	3,974	4,058
Total cash from Official Public	3,201	3,789	3,726	3,974	4,058
Cash to Official Public Account for:					
- Appropriations	(28)	(28)	(28)	(28)	(30)
Total cash to Official Public Account	(28)	(28)	(28)	(28)	(30)
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)

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forw ard estimate \$'000	2028-29 Forw ard estimate \$'000	2029-30 Forw ard estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1	2,761	2,659	2,402	2,254	2,308
Total new capital appropriations	2,761	2,659	2,402	2,254	2,308
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	2,761	2,659	2,402	2,254	2,308
Total items	2,761	2,659	2,402	2,254	2,308
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	2,761	2,659	2,402	2,254	2,308
TOTAL	2,761	2,659	2,402	2,254	2,308
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total accrual purchases	2,761	2,659	2,402	2,254	2,308
Total cash used to acquire assets	2,761	2,659	2,402	2,254	2,308

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 2026–27)

	Land	Buildings	Other property, plant and equipment	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2026				
Gross book value	151,000	63,523	1,379	215,902
Gross book value - ROU assets				-
Accumulated depreciation/amortisation and impairment		(1,711)	(132)	(1,843)
Opening net book balance	151,000	61,812	1,247	214,059
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity (a)		2,565	94	2,659
Total additions	-	2,565	94	2,659
Other movements				
Depreciation/amortisation expense		(1,832)	(88)	(1,920)
Total other movements	-	(1,832)	(88)	(1,920)
As at 30 June 2027				
Gross book value	151,000	66,088	1,473	218,561
Gross book value - ROU assets	-	-	-	-
Accumulated depreciation/ amortisation and impairment	-	(3,543)	(220)	(3,763)
Accumulated depreciation/amortisation and impairment - ROU assets	-	-	-	-
Closing net book balance	151,000	62,545	1,253	214,798

Prepared on Australian Accounting Standards basis.

a) 'Appropriation equity' refers to Administered Assets and Liabilities appropriations provided through Appropriation Bill (No.2) 2026-2027.

