



OFFICE OF THE OFFICIAL SECRETARY
TO THE GOVERNOR-GENERAL

ANNUAL REPORT

2025—2026

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LETTER OF TRANSMITTAL



OFFICE OF THE OFFICIAL SECRETARY
TO THE GOVERNOR-GENERAL

6 October 2026

The Hon Anthony Albanese MP
Prime Minister
Parliament House
CANBERRA ACT 2600

Dear Prime Minister

I present the Annual Report of the Office of the Official Secretary to the Governor-General for the financial year ending 30 June 2026, in accordance with Section 46 of the *Public Governance, Performance and Accountability Act 2013*.

I certify that I am satisfied that the Office of the Official Secretary to the Governor-General has prepared fraud risk assessments and a fraud control plan, and has in place appropriate fraud prevention, detection, investigation, reporting and data collection procedures and processes to meet its specific needs and has taken all reasonable measures to minimise the incidence of fraud in the agency and to investigate and recover the proceeds of fraud against the Office, if this were to occur.

Yours sincerely

Gerard Martin PSM
Official Secretary to the Governor-General

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CHAPTER I

OVERVIEW



The Office of the Official Secretary to the Governor-General supports the Governor-General to carry out her constitutional, statutory, ceremonial and community responsibilities

OFFICIAL SECRETARY REVIEW

The 2025–26 year was one of significant activity and achievement for the Office of the Official Secretary to the Governor-General. Throughout the year, the Office remained focused on facilitating the Governor-General's role through the organisation and management of official duties, the stewardship of Government House and Admiralty House, and the administration of the Australian honours and awards system, with the goal of being modern, visible, engaged and optimistic.

The administration of the Australian honours system was a significant focus during the year. The Office continued to process a growing volume of nominations, support the work of the Council for the Order of Australia and our other awards councils and committees, and progress initiatives to improve processing efficiency, strengthen capability within the Australian Honours and Awards Secretariat, and reduce the nomination backlog. These efforts were aimed at improving the long-term sustainability of the system and ensuring that deserving Australians are recognised in a timely manner.

The stewardship of Government House and Admiralty House remained a key responsibility of the Office throughout the year. Significant effort was directed towards maintaining these nationally important properties, balancing heritage conservation requirements with contemporary security, accessibility, sustainability and operational needs. The Office continued to preserve the historical and cultural significance of these residences while ensuring they remain fit for purpose.

The Office continued to support civics education and public engagement initiatives that strengthen understanding of Australia's democracy, institutions and system of government. In doing so, we delivered a diverse program of engagements that connected the Governor-General with Australians across the nation and reflected the values of service, excellence and community.

The past year also demonstrated the unique role of the Governor-General in representing the nation during times of sorrow as well as celebration. Following the tragedy at Bondi, the Governor-General met with many of those directly affected, including families, frontline responders and members of the broader community. These engagements provided an opportunity for Australians to come together in grief, gratitude and solidarity, and underscored the importance of unity and support in difficult times.

This year was characterised by both opportunity and challenge as the Office continued to deliver its unique responsibilities in an environment of increasing financial pressures and evolving technological and security requirements. In response, we strengthened our focus on strategic planning, governance and organisational performance to ensure the Office remains well positioned to support both current and future Governors-General.

Through careful prioritisation of resources, enhanced performance reporting and active risk management, we ensured that support for the Governor-General and the delivery of our core responsibilities remained our highest priorities. Ongoing oversight by the Audit Committee,

executive and senior leadership team provided assurance that resources were directed to areas of highest priority and greatest public value, while supporting organisational resilience and improvement. Having participated in the APS Employee Census for the first time in 2025, the Office prioritised delivering against its action plan in 2025-26.

The Office also continued to address ongoing budget sustainability challenges. Rising supplier costs, which impact all facets of the Office's operations including supporting the Governor-General's program and maintaining nationally significant heritage properties, and meeting contemporary security, technology and workforce requirements have placed increasing pressure on available resources. While efficiencies and careful prioritisation have enabled the Office to continue delivering its functions effectively, establishing a sustainable funding base remains important to supporting the long-term delivery of the Office's unique responsibilities.

In 2025–26, the Governor-General undertook 3 official overseas visits, covering Singapore, Sri Lanka, Japan, Mongolia, Vietnam, Samoa and Tuvalu to advance Australia's international relationships and strengthen engagement across the Indo-Pacific region. This program is delivered alongside a geographically diverse domestic program. Domestically, the Governor-General engaged with Australians in cities, regional centres and remote communities across the country. These visits provided opportunities to recognise achievement, support local organisations and amplify issues, aspirations and experiences shaping contemporary Australia. On a number of occasions, visits were planned to support communities recovering from significant natural disaster events.

Throughout the year, more than 27,000 visitors engaged with Government House through events, school visits and the Open Day, helping to strengthen community understanding of the role and work of the Governor-General.

OUTLOOK FOR 2026–27

Looking ahead, the Office will continue to support the Governor-General in fulfilling her constitutional, ceremonial, community and Commander-in-Chief responsibilities. Through the delivery of the Governor-General's program, we will continue to connect with communities across Australia, with a particular focus on regional engagement, recognising excellence and service, and showcasing a modern, diverse and inclusive Australia.

Our work will continue to be guided by the values of impartiality, commitment to service, accountability, respect and ethics, underpinned by care and kindness. Importantly, we will also focus on stewardship, as we seek to ensure the office is sustainable for years ahead. These values will shape how we support the Governor-General, engage with stakeholders and continue to strengthen our organisational capability.

A key priority for 2026–27 will be progressing the modernisation of the Australian honours system. Building on work undertaken in recent years, the Office will continue to reduce processing backlogs while investing in the systems, capabilities and business practices needed to support a more efficient, responsive and sustainable honours system into the future. The next

12 months will be critical in transitioning from a backlog to a sustainable approach, with a goal of a more acceptable timeframe for nominations for awards to be processed.

The Office will also continue to strengthen its digital and information management capabilities, improve operational efficiency and support workforce development. These initiatives will help ensure the Office remains agile, resilient and well positioned to meet evolving expectations and future demands.

In an increasingly constrained fiscal environment, disciplined financial stewardship will remain a focus. The Office will carefully manage resources, identify efficiencies and work collaboratively with partner agencies to ensure the ongoing delivery of high-quality services and support.

Maintaining the official residences and associated properties to meet heritage, security and environmental requirements, while presenting contemporary and welcoming national institutions, will also remain an important priority.

As the Governor-General approaches the second half of her term, the Office is well placed to build on the strong foundations established to date. Through continued investment in our people, systems and processes, we will remain focused on supporting a visible, contemporary and engaged Governor-General while ensuring the Office remains capable, resilient and responsive in the years ahead.

OFFICE OVERVIEW

The office of governor-general was established by the Constitution of the Commonwealth of Australia in 1901. The Governor-General represents His Majesty The King in Australia: exercising the executive power of the Commonwealth; upholding and executing its laws and Constitution; and performing a broad range of constitutional, statutory, ceremonial and community responsibilities. The Governor-General is also Commander-in-Chief of the Australian Defence Force (ADF). The Governor-General acts on the advice of the elected Australian Government in all relevant matters.

The Office of the Official Secretary to the Governor-General, which was established in 1984 by amendment to the *Governor-General Act 1974*, supports the Governor-General in the fulfilment of these responsibilities as enabled by sections 6–20 of the Act, which is administered by the Prime Minister. Prior to 1984, the Governor-General's office was part of the Department of the Prime Minister and Cabinet. The accountable authority for the Office is the Official Secretary to the Governor-General. During 2025–26, this position was held by Mr Gerard Martin PSM.

The Office comprises the following branches: Engagement and Communications, Property and Projects, Honours and Awards, People and Culture, Information Technology, and a Finance team led by the Chief Financial Officer. The Chief Financial Officer and directors of each branch report through the Deputy Official Secretary to the Official Secretary in his capacity as Chief Executive Officer. [Figure 1](#) shows the structure of the Office at 30 June 2026.

The Engagement and Communications branch and executive staff provide direct support to the Governor-General by planning, organising and managing a forward program of national and international engagements; advising on contextual matters, public communications and other issues; and drafting briefings, speeches and messages. The branch also uses digital media to amplify the Governor-General's program and engage with new audiences – particularly around the importance of civics. The branch responds to a large volume of communications from the public and handles visits to Government House by thousands of guests and school children each year.

The Property and Projects branch manages the official residences, including grounds and assets, and coordinates physical security.

The Honours and Awards branch receives and researches nominations and recommendations for honours for Australians who provide distinguished service to the community and the nation. The branch supports 2 councils and one committee, which make recommendations to the Governor-General on honours matters. It also undertakes Office reception, records management and anniversary correspondence roles.

The Information Technology branch is responsible for the provision of information technology (IT) services and support and the coordination and delivery of IT projects for the Office.

The People and Culture branch provides human resources support for the Office.

This report is structured according to the Office's outcome and program, in line with the budgeting and reporting requirements for Australian Government agencies, and provides information required under government guidelines for the preparation of annual reports. The Office's outcome and outputs are as follows:

Outcome	The performance of the Governor-General's role is facilitated 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.
Program 1	Support for the Governor-General and Official Functions
Component 1	Support of the Governor-General
Component 2	Management and maintenance of the official properties
Component 3	Administration of the Australian honours and awards system

The outcome, program and program components are consistent with those reported in the Office's 2025–26 Portfolio Budget Statements. The cost of corporate functions is allocated across all program components.

FIGURE 1: ORGANISATIONAL STRUCTURE AT 30 JUNE 2026





CHAPTER 2

REPORT ON PERFORMANCE



The planned outcome for the Office 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 system.

ANNUAL PERFORMANCE STATEMENTS 2025–26

STATEMENT OF PREPARATION

I, Gerard Martin, as the accountable authority of the Office of the Official Secretary to the Governor-General (the Office), present the 2025–26 Annual Performance Statements of the Office as required under section 39(1)(a) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act). In my opinion, these annual performance statements accurately reflect the performance of the Office and comply with subsection 39(2) of the PGPA Act.

Gerard Martin PSM

Official Secretary to the Governor-General

6 October 2026

PURPOSE

The purpose of the Office is to:

- provide the necessary support to enable the Governor-General to perform official duties, which are constitutional, statutory, ceremonial or community in nature
- manage and maintain the official residences at Government House in Canberra and Admiralty House in Sydney
- provide effective administration of the Australian honours system through the Australian Honours and Awards branch.

The planned outcome for the Office 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 system.

The Office delivers its planned outcome through one program, Support for the Governor-General and Official Functions.

The objective of this program is to support the Governor-General and official functions and comprises 3 components:

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

[Table 1](#) summarises the results for 2025–26 against key performance indicators for Program 1 as identified on pages 273–275 of the 2025–26 Portfolio Budget Statements and pages 20–21 of the 2025–26 Corporate Plan. [Table 2](#) compares the budget identified in those statements to actual costs during the year.

PERFORMANCE RESULTS

TABLE 1: PERFORMANCE INDICATORS FOR PROGRAM 1

Program 1.1 deliverables	Key performance indicators	Key measurements	Target for 2025–26	Results for 2025–26
Component 1: Support of the Governor-General				
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.	The Governor-General is satisfied with the level of advice and administrative support provided that enables them to successfully perform official duties.	1.1 Stakeholders' satisfaction to be assessed.	90% or more of stakeholders are satisfied	Met: 100% of stakeholders who responded to survey expressed satisfaction
Providing support for Their Excellencies and hospitality services for official functions.	The Governor-General is satisfied with the level of advice and administrative support provided that enables them to successfully perform official duties.	1.2 Number of children visiting Government House	15,000	Met: 21,750 children visited Government House.
Providing support for Their Excellencies and hospitality services for official functions.	This measure is to be supported by case studies that demonstrate the types of support provided to stakeholders.	1.3 Feedback captured and case studies developed	Feedback captured and case studies developed	Met: Refer case studies for regional engagement, digital engagement and event experience.
Component 2: Management and maintenance of the official properties				
Managing the Governor-General's official residences, including maintenance of property, equipment and grounds.	Providing governance advice and administrative services to the Office, and managing the Governor-General's official residences, including maintenance of property, equipment and grounds	2.1 Compliant with <i>Disability Discrimination Act 1992</i> and <i>Work Health and Safety Act 2011</i> legislation in public realm spaces	70% or more of public realm spaces meet requirements	Met: assessment by external DDA architect indicated 75% of public realm spaces met requirements.
		2.2 Official residences are in appropriate condition for their heritage value and operational role	60% or more of property elements in appropriate condition	Not met: 47% of property elements were assessed to be in appropriate condition.

Program 1.1 deliverables	Key performance indicators	Key measurements	Target for 2025–26	Results for 2025–26
Component 3: Administration of the Australian honours and awards system				
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.	The Governor-General and other key stakeholders express satisfaction with the administration of the Australian honours and awards system and support provided.	3.1 Assessment of the councils' and committee's satisfaction	90% or more of respondents indicate expectations were met	Met: more than 90% of respondents indicated expectations were met in each survey.
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.	Activities comply with the governing instruments for honours and awards, including the Constitution for the Order of Australia.	3.2 Assessment of compliance with governing instruments	100% of recommendations made are compliant with governing instruments	Met: 100% of recommendations made to the Governor-General were compliant with governing instruments.
Undertaking promotion and community engagement activities to increase awareness of engagement with the Order of Australia.				

CASE STUDIES¹

CASE STUDY 1: TAKING INVESTITURE CEREMONIES TO COMMUNITY

The Governor-General and Mr Beckett travelled to Queensland and the Northern Territory in July 2025 for 2 historic posthumous investiture ceremonies: the presentation of the Victoria Cross for Australia to the family of the late Private Richard Leslie Norden VC in Rockhampton, and the presentation of the Companion of the Order of Australia insignia to the family of the late Dr Galarrrwuy Yunupingu AC in Arnhem Land.

Whilst in very different settings, the Office worked to ensure the investiture ceremonies for these 2 remarkable Australians reflected their extraordinary lives.

PRESENTING THE VICTORIA CROSS TO THE NORDEN-FREEMAN FAMILY IN ROCKHAMPTON

The Governor-General announced the award of the Victoria Cross for Australia to the late Private Richard Norden at the Australian War Memorial in Canberra on Remembrance Day, November 2024, and travelled to Rockhampton in July 2025 to present the insignia. At a moving ceremony attended by 150 guests, including Private Norden's family, the Deputy Prime Minister, Leader of the Opposition, Chief of Defence Force, Chief of Army, current and former Defence personnel, veterans, local, Commonwealth and state government representatives, and police community members, the Governor-General presented the insignia to his widow.

The Governor-General later attended the unveiling of a memorial to Private Norden VC and the Battle of Coral-Balmoral in Gundagai, New South Wales in May 2026. The memorial depicts the extraordinary bravery of Private Norden, who rushed forward 3 times under heavy enemy fire, rescuing his badly wounded Section Commander Joe Kelly, and enabling the recovery of the fallen body of the forward scout Private Chis (Cowboy) Nisbet.

The Norden-Freeman family sent their reflections on the historic occasion:

We have drafted several thank you letters but they either become too lengthy or too inadequate or both.

How do we express the immense gratitude that we have for Their Excellencies, the host of dignitaries, the Defence Force participants, and everyone who attended making the ceremony so special for not just the Norden-Freeman family but for all the various bodies of people who held the day special in their own remembrances of Dick Norden.

There were so many emotional moments throughout the event that many attendees confessed to struggling to hold back tears.

Old and young soldiers, old and young police members, old and young family and friends gathered for this day. We thank them all.

¹ All quotations in these case studies have been reproduced with the permission of contributors.

Can you please convey our heartfelt thanks to Their Excellencies and the team. We especially appreciate your holding the ceremony in Rockhampton and on such a grand scale.

PRESENTING THE COMPANION OF THE ORDER OF AUSTRALIA TO THE YUNUPINGU FAMILY IN ARNHEM LAND

Dr Galarwuy Yunupingu, the late Yolgnu land rights pioneer, Gumatj clan leader, Garma Festival Chair, and 1978 Australian of the Year, was appointed a Companion of the Order of Australia General Division in 2023.

Dr Yunupingu was appointed a Companion of the Order for 'eminent service to First Nations Peoples, in particular to traditional land ownership, to leadership in economic development initiatives, to fostering reconciliation and respect, and as a custodian of culture and ceremony.'

The Governor-General and Mr Beckett travelled to Dr Yunupingu's home community in north-east Arnhem Land to present the honour to his family, surrounded by Clan Leaders of the Gove Peninsula.

His daughter Binmila Yunupingu accepted the award on her father's behalf and said his legacy will 'burn on forever.'

Chair of the Council for the Order of Australia, Shelley Reys AO, attended the ceremony in Arnhem Land and shared her reflections:

The community was so full of excited anticipation on the day and Dr Yunupingu's daughter said she could not believe the Governor-General had come to present the award on Country – they never thought that would happen and they assumed they would have to travel to Canberra. Having the Governor-General present the honour on Country showed them how much she understood their community and that the award for their leader was an award for the whole community.

The community's ceremony was one of gravitas and deep importance both for the award and out of respect for the Governor-General's presence on their Country – no one in that community will forget how the person in the highest office in Australia came to show them how much their community matters in our nation's story.

CASE STUDY 2: SUPPORTING COMMUNITY ORGANISATIONS VIRTUALLY

The Office continues to offer virtual engagement opportunities to stakeholders when it is not logistically possible for the Governor-General to attend events in person due to cost, competing priorities and operational challenges.

The Office provided more than 229 video and written messages from the Governor-General, including to announce patronage of an organisation, in conference programs, and at gala events and community gatherings. For each message, the Office worked with stakeholders and event organisers to ensure the message was crafted to resonate with the audience.

The Governor-General has also participated in conferences virtually through pre-recorded conversations and 'fireside chats' with conference speakers and panels via online meeting platforms.

The following feedback from stakeholders is a selection received throughout the year:

Please convey our sincere gratitude to the Governor-General for this generous and thoughtful message. It was more than we could have anticipated, and we are truly honoured to receive it. The words carry great significance for us and will resonate deeply with all who attend the Forum. Her support lends immense prestige to the occasion and will be a source of inspiration to our distinguished guests. – Australia-ASEAN Business Forum, August 2025

Thank you very much for sending through Her Excellency's message. We truly appreciate her kind words and support for our Gala Dinner. Please extend our heartfelt thanks to Her Excellency. We are honoured to include her message in our event, and it will undoubtedly add great significance to the evening. – Lions Fundraising Gala, August 2025

On behalf of our entire team, I would like to extend our heartfelt thanks to the Governor-General for her gracious video message. Her words are both touching and inspiring, and I am truly humbled and grateful to receive such a special gesture. We are honoured to share her message during the night of our annual gala dinner. I am confident that her presence, even in this virtual form, will deeply resonate with our guests. Thank you once again for your kind support and encouragement. – Nelune Foundation Lilac Ball, August 2025

We wish to express our sincere gratitude for the contribution that Her Excellency made to The WA Schools' Constitutional Convention (WASCC) on Thursday 18th September. To have the Hon Sam Mostyn share a recorded speech with participants was a truly invaluable experience for all teachers and students. Her Excellency's contribution was a significant highlight of the day. – WA Schools' Constitutional Convention, September 2025

We sincerely appreciate Her Excellency taking the time to create such a thoughtful and meaningful video. Her support carries enormous significance for our community and for the work of the Indigenous Marathon Foundation. – Indigenous Marathon Foundation, March 2026

Please forward our deep appreciation to Her Excellency for taking the time to respond and for her most thoughtful words. Our thanks to you and the other members of the writing team for your contributions. – Southern Women's Action Network 30th anniversary, March 2026

Thank you very much for sending this through. This video is wonderful and absolutely perfect for our luncheon. Thank you to Her Excellency and all of your team who helped to pull this together. We are very grateful for this support and look forward to sharing this on Friday. – Karinya House, May 2025

Thank you so much for the Governor-General's video. It is perfect and touches on many of our important projects. It will be enjoyed and appreciated by all. Please make sure Her Excellency the Governor-General knows of our thanks. – Zonta Club Sydney, May 2026

CASE STUDY 3: PROVIDING PLACES OF PEACE AND WELCOME

Government House and Admiralty House are often referred to in the Governor-General's speeches as places of peace where everyone is warmly welcomed. Both houses are regularly made available for significant patronage and community events.

Government House held a reception for Survivors of the Stolen Generations in February 2026, the evening before the National Anniversary of the Apology to the Stolen Generations Breakfast at Parliament House.

The reception was co-hosted by Mr Michael McLeod, the convenor of the National Apology Breakfast, and supported by partner organisations The Healing Foundation and Supply Nation. The majority of guests were members of the Stolen Generations and their supporting family members and carers as well as young First Nations people whose lives continue to be impacted by the intergenerational legacy of removing children from their families.

The reception gave guests the opportunity to speak with the Governor-General and Mr Beckett; to share their personal stories about the enduring impact of the policies that led to the Stolen Generations, providing the Governor-General with a deeper understanding of the pain and trauma amongst First Nations peoples, and the enduring needs of their communities.

Organisers of the National Anniversary of the Apology to the Stolen Generations shared the following reflection:

Just wanted to thank you and the Governor-General for hosting such a wonderful evening on Thursday night for the Stolen Generation Survivors.

It was profoundly moving hearing those deeply personal stories and witnessing how Her Excellency made the space so comfortable for them to share.

Many of them afterwards wished it had been recorded so they could hear each other again.

And what a very special treat to be shown around the house with all its history and artwork.

Thank you again to you and your team and of course the Governor-General and Mr Beckett for welcoming us all and for being so generous with your time.

OUTCOME PERFORMANCE

The Office reports on performance in relation to a single outcome:

The performance of the Governor-General's role is facilitated 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.

During 2025–26, feedback was regularly received from the Governor-General on the quality of the program and reflected in the reports of the Office's Management Committee as appropriate. Feedback on the work of the Office was also sought from key stakeholders (including government agencies, patronages and guests) and used to refine and enhance approaches accordingly.

The Office supported the Governor-General and Mr Beckett to undertake a program of activity that continued Their Excellencies' focus on highlighting the role of care, kindness and respect in our community. There were 13 visits to locations outside of Canberra and Sydney, and Their Excellencies continued to actively support the organisations of which they serve as Patrons.

The management and maintenance of Government House and Admiralty House gave consideration to heritage requirements, legislative requirements and value for money in relation to all property works.

The Office met the performance indicators for the Australian honours system, while also initiating a project to research and enable consideration by the Council for the Order of Australia of the substantial backlog of nominations received prior to 1 December 2025. This project, supported by additional non-ongoing funding, will be completed in 2026–27.

FINANCIAL PERFORMANCE

OPERATING RESULT

This section provides a summary of the Office's financial performance for the 2025–26 financial year. Departmental and Administered results are shown in the audited financial statements on pages 61–100 of this report.

The operating result is a surplus of \$1.208 million for the 2025–26 financial year, driven by supplementary funding received by Government in the 2025–26 Mid-Year Economic and Fiscal Outlook in November 2025. The Office has received an unmodified audit report from the Australian National Audit Office (ANAO) for the 2025–26 financial statements.

REPORT AGAINST THE 2025–26 PORTFOLIO BUDGET STATEMENTS

The Office follows the Department of Finance guidance for Commonwealth entities in the preparation of its financial statements to ensure the process and associated papers are of a high standard.

An Agency Resource Statement is included at [Appendix J, Table J1](#) of this report. During 2025–26, the total appropriations available to the Office were \$31.889 million. This comprised \$22.631 million for Departmental outputs (including \$0.423 million towards the Departmental Capital Budget), \$5.288 million for Administered expenses, and \$3.261 million towards the Administered Capital Budget. In addition, the Office receives \$0.709 million as Special Appropriation for the Governor-General's salary.

The total expenses and resources for Outcome 1, including Departmental expense appropriations, revenue from other sources, and Administered expense appropriations, are set out in [Appendix J, Table J2](#).

BUDGET VARIATIONS

Detailed explanations for major variances to budget are shown in Chapter 4: Financial statements, on page 61–100 of this report.

SIGNIFICANT CHANGES IN 2025–26

There were no significant changes in 2025–26.

PROGRAM 1 – SUPPORT FOR THE GOVERNOR-GENERAL AND OFFICIAL FUNCTIONS

The program comprises 3 components:

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

The objectives of this program are to:

- provide high-level policy advice and administrative assistance to the Governor-General in support of official duties
- manage and maintain the Governor-General's official residences in Canberra and Sydney, including capital improvements, building and grounds maintenance and caretaking
- administer, on behalf of the Governor-General, the Australian honours system, including civilian honours and awards for members of the Australian Defence Force
- undertake research and prepare nominations for consideration by the Council for the Order of Australia, the Australian Bravery Decorations Council, and the National Emergency Medal Committee
- provide efficient and effective secretariat support to these Australian honours advisory bodies
- undertake the efficient procurement of Australian honours medals and insignia, warrants and investiture items.

TABLE 2: FINANCIAL PERFORMANCE FOR PROGRAM 1

	Budget Estimate 2025–26 \$ 000	Actual 2025–26 \$ 000	Variation 2025–26 \$ 000
Departmental appropriation – Cost of Components 1, 2 and 3	20,500	18,612	1,888
Administered appropriation	3,201	4,182	(981)
Expenses not requiring appropriation ¹	2,499	3,224	(725)
Total	26,200	26,019	181

* Full-year budget, including any subsequent adjustment made to the 2025–26 budget at Additional Estimates.

¹ Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, audit fees, secondment staff and losses from asset write-offs.

PROGRAM COMPONENT 1 – SUPPORT OF THE GOVERNOR- GENERAL

Resources applied to this component are directed to:

- providing policy and executive support to the Governor-General
- planning, implementing and managing Their Excellencies' forward program of engagements; and liaising with representatives of governments and related authorities, and community groups
- providing household support for Their Excellencies and hospitality services for representational functions
- providing administrative services, including governance advice, to the Office and managing the Governor-General's official residences, including maintenance of the property, equipment and grounds.

Table 1 contains the performance indicators for Program Component 1 identified in the Portfolio Budget Statements and Table 3 compares the budget identified in those statements to the component's actual cost during the year:

TABLE 3: FINANCIAL PERFORMANCE FOR COMPONENT 1 OF PROGRAM 1

	Budget Estimate 2025–26 \$ 000	Actual 2025–26 \$ 000	Variation 2025–26 \$ 000
Departmental appropriation – Cost of Component 1	9,264	8,549	715
Administered special appropriation – Governor-General's salary	709	709	(0)
Expenses not requiring appropriation ¹	250	268	(18)
Total	10,223	9,526	697

* Full-year budget, including any subsequent adjustment made to the 2025–26 budget at Additional Estimates.

¹ Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, audit fees, secondment staff and losses from asset write-offs.

KEY RESULTS

OFFICIAL ACTIVITIES OVERVIEW

The official activities which form part of Component 1 include representational events such as investitures, receptions, lunches and dinners hosted by the Governor-General. In addition to those functions, the Governor-General attended 295 domestic events, reflecting considerable ceremonial obligations and regional community engagement. Throughout 2025–26, the Governor-General participated in 630 official engagements and welcomed over 35,000 guests and visitors to Government House and Admiralty House (Table 4). This volume reflects the Governor-General's (and Office's) focus on modernity, visibility and optimism. The Office's website (www.gg.gov.au) and social media channels provided regular updates on the broad range of activities undertaken by the Governor-General.

TABLE 4: ACTIVITIES AND CORRESPONDENCE IN 2025–26

Official activities	Number	Attendees
Events hosted – Government House	104	4,946
Events hosted – Admiralty House	53	3,400
Events hosted – offsite	3	150
Total	160	8,496
Other domestic events attended	295	N/A
Credentials	23	N/A
Overseas events attended	109	N/A
Callers	240	
Executive Council meetings	29	
School tours	424	24,123 ^a
Anniversary requests handled	15,972 ^b	N/A

a) Includes school students, teaching staff and other accompanying adults.

b) Requests for messages of congratulation from His Majesty The King and the Governor-General for Australians celebrating special birthdays or wedding anniversaries.

CONSTITUTIONAL ACTIVITIES

The Office supports the performance of the Governor-General's constitutional duties by undertaking research and planning, liaising with other agencies and organisations, coordinating briefing material and providing advice.

During 2025–26, the Office supported the Governor-General or Administrator in presiding at 29 meetings of the Federal Executive Council, at which 416 agenda items were considered. Royal Assent was given to 110 pieces of legislation.

COMMANDER-IN-CHIEF

Under section 68 of the Constitution, the Governor-General is the Commander-in-Chief of the ADF, including the permanent force and reservists. In this role, through the Federal Executive Council, the Governor-General appoints the Chief and Vice Chief of the Defence Force, the Chiefs of the 3 armed services, and commissions officers in the Royal Australian Navy (RAN), the Australian Army, and the Royal Australian Air Force (RAAF).

As Commander-in-Chief, the Governor-General plays an important role, including attending military parades, graduation ceremonies and presenting colours and honours to ADF units. In 2025–26, the Governor-General engaged extensively with the ADF, including:

- attending Exercise Talisman Sabre, 13–14 July 2025
- embarking on *STS Young Endeavour*, 18 October 2025
- attending the 2025 Military Pride Ball, 18 October 2025
- attending the United States Marine Corps 250th Birthday Ball, ACT, 1 November 2025
- presenting the Gloucester Cup to HMAS *Sydney*, 3 November 2025
- attending the Royal Australian Corps of Signals Centenary Parade, Sydney, NSW, 9 November 2025
- attending The Last Post Ceremony and a dinner in memory of Corporal Cameron Baird VC MG, Australian War Memorial, ACT, 16 November 2025
- presenting the 2024 Governor's Cup, HMAS *Harman*, 27 November 2025
- attending the 2025 Australian War College Graduation Ceremony, ACT, 5 December 2025
- as Reviewing Officer; attending the Royal Military College Duntroon Graduation Parade at Duntroon, ACT, 9 December 2025
- as Reviewing Officer; attending the Australian Defence Force Academy (ADFA) Graduation Parade, ADFA, ACT, 11 December 2025
- visiting 1 Brigade, Australian Army, Darwin, NT, 26 February 2026
- visiting 51st Far North Queensland Regiment Visits at the Mount Isa Reserve Training Depot, Queensland, 27 February 2026
- as Reviewing Officer; attending the Graduation Parade of Recruit Training Course 04/26 at RAAF Base Wagga, NSW, 15 April 2026
- hosting a lunch to acknowledge the outgoing Chief of Defence Force, and senior appointments, at Government House, Canberra, 25 June 2026.

The Office liaised closely with the Department of Defence, Department of Veterans' Affairs and individual military establishments to coordinate the Governor-General's involvement in these events.

Commemorations

Key commemorative events attended included:

- 80th Anniversary of Victory in the Pacific Day at the Australian War Memorial, ACT, 15 August 2025
- National Police Remembrance Day National Service at the National Police Memorial, 29 September 2025
- 40th Anniversary of the Uluru Handback, Uluru-Kata Tjuta National Park, NT, 25 October 2025
- Remembrance Day Commemoration at the Australian War Memorial, ACT, 11 November 2025
- Commemoration of the 110th Anniversary of the ANZAC withdrawal from Gallipoli, at Hyde Park, Sydney, NSW, 20 December 2025
- 'A Night of Unity: Light Over Darkness – Menorah Lighting and Commemoration' at Bondi Beach, NSW, 21 December 2025
- 90th Anniversary Commemoration of the Maritime Strike of 1936, at Anglican Hall, Thursday Island, 14 January 2025
- Chabad Memorial following the Bondi Terror attack, Sydney Opera House, NSW, 22 January 2026
- State Funeral of Professor the Honourable Dame Marie Bashir AD CVO at St James Church, NSW, 4 February 2026
- National Apology to the Stolen Generations Breakfast at Parliament House, ACT, 13 February 2026
- 100th Anniversary of Queen Elizabeth II's birth, ACT, 8 April 2026
- Bendigo Legacy Club Centenary reception, Bendigo, Victoria, 11 April 2026
- Annual Tobruk Sunday Service at Tobruk House, Melbourne, Victoria, 12 April 2026
- 2026 North Bondi RSL Anzac Day Dawn Service in North Bondi, NSW, 25 April 2026
- Anzac Day National Commemorative Service (as Reviewing Officer) and the RSL ACT Branch Veterans' March at the Australian War Memorial, ACT, 25 April 2026
- 2026 Fire and Emergency Services Memorial Service at the National Emergency Services Memorial, Rond Terrace, ACT, 8 May 2026
- 125th Anniversary of the Opening of Federal Parliament at Royal Exhibition Building Melbourne, Victoria, 9 May 2026
- Funeral of The Right Reverend The Hon Dr Peter Hollingworth AC OBE at Christ Church, South Yarra, Victoria, 5 June 2026.

CEREMONIAL ACTIVITIES

In 2025–26, the Office supported the Governor-General in delivering a wide range of ceremonial functions, such as presenting Australian honours and awards and receiving foreign dignitaries.

Investitures

The Governor-General presided over investiture ceremonies for Australian honours and award recipients in 2025–26.

These included:

- presenting the insignia of the Victoria Cross for Australia to the family of the late PVT Richard Norden VC in Rockhampton, Queensland, 15 July 2025
- presenting the insignia of the Companion of the Order of Australia to the family of the late Dr Galarrwuy Yunupinju in north-east Arnhem Land, NT, 17 July 2025
- 6 investiture ceremonies at Government House, Canberra, September 2025
- 6 investiture ceremonies at Government House, Canberra, April 2026.

Credentials Presentations by New Heads of Mission

The Office worked closely with the Department of Foreign Affairs and Trade in arranging credentials ceremonies to enable newly appointed heads of diplomatic missions to present their letters of credence or commission to the Governor-General shortly after arriving in Canberra.

In 2025–26, 12 credentials ceremonies were held at Government House for 31 Ambassadors or High Commissioners from Kuwait, Nigeria, Brunei Darussalam, Cambodia, India, Botswana, Italy, Portugal, Israel, Iraq, Slovak Republic, Lebanon, Cuba, Ghana, Paraguay, Ecuador, Pakistan, Malta, Russian Federation, Maldives, Sweden, Belgium, Republic of Latvia, Ireland and Mauritius, Democratic Socialist Republic of Sri Lanka, Lao People's Democratic Republic, Bangladesh, Chile, Nepal and Panama.

Three credentials ceremonies were held at Government House for the non-resident Ambassadors of Somalia, Uzbekistan and Guinea.

Citizenship Ceremonies

The Governor-General presided at a number of citizenship ceremonies in 2025–26, including:

- Citizenship Ceremony hosted at Government House on Citizenship Day, 17 September 2025
- National Citizenship and Flag Raising Ceremony, ACT, 26 January 2026
- Citizenship Ceremony, Canterbury-Bankstown Council, NSW, 26 January 2026.

Meetings With Heads of State and Other Dignitaries

In 2025–26, the Governor-General met with:

- The Honourable Sitiveni Rabuka CF OBE MSD, Prime Minister of Fiji, Canberra, 1 July 2025
- President Tharman Shanmugaratnam, Singapore, 4 August 2025
- President Anura Kumara Disanayake, Sri Lanka, 7 August 2025
- Prime Minister Dr Harini Amarasuriya, Sri Lanka, 7 August 2025
- Her Imperial Highness Crown Princess Kiko, and Princess Mako, Japan, 2 September 2025
- His Excellency Khurelsukh Ukhnaa, President of Mongolia, Mongolia, 5 September 2025
- His Excellency General Luong Cuong, President of Vietnam, Vietnam, 10 September 2025
- His Excellency Phạm Minh Chính, Prime Minister of Vietnam, China, 10 September 2025
- His Excellency Tran Thanh Man, President of the National Assembly, Vietnam, 10 September 2025
- General Secretary His Excellency To Lam, Vietnam, 10 September 2025
- His Majesty King Tupou VI and Her Majesty Queen Nanasipau'u of Tonga, Canberra, 19 September 2025
- His Excellency Mr Nguyen Trong Nghia, Committee Secretary of the Socialist Republic of Vietnam, Canberra, 19 September 2025
- The Honourable Lawrence Wong, Prime Minister of Singapore, Canberra, 8 October 2025
- Her Royal Highness the Princess Royal and Vice Admiral Sir Timothy Laurence, Sydney, 8 November 2025
- His Excellency Prabowo Subianto, President of the Republic of Indonesia, Sydney, 12 November 2025
- His Excellency Zhao Leji, Chairman of the Standing Committee of the National People's Congress, Republic of China, Canberra, 24 November 2025
- Her Excellency, Dr Hilda C Heine, President of the Republic of the Marshall Islands, Canberra, 2 February 2025
- His Excellency Mr Isaac Herzog, President of the State of Israel, Canberra, 11 February 2026
- The Right Honourable Mark Carney, Prime Minister of Canada, Canberra, 5 March 2026
- Their Majesties King Frederik X and Queen Mary of Denmark, Canberra, 15–16 March 2026
- Ms Ursula von der Leyen, President of the European Commission, Sydney, 23 March 2026
- His Excellency Sheikh Dr Mohammad bin Abdulkarim Alissa, Sydney, 15 April 2026
- Her Excellency Sanae Takaichi, Prime Minister of Japan, Canberra, 4 May 2026.

Official Overseas Visits

In 2025–26, the Office planned and supported 3 international visits by the Governor-General:

- In August 2025, the Governor-General travelled to Singapore to celebrate the anniversary of diplomatic relations and to Sri Lanka for a State Visit.
- In September 2025, the Governor-General travelled to Japan to attend the World Expo, to Mongolia for the first State Visit in more than 30 years, and to Vietnam for a State Visit.
- In May to June 2026, the Governor-General conducted official visits to Samoa and Tuvalu.

Community Engagement

The Office plans and delivers a geographically and thematically diverse program of activity that helps the Governor-General to engage with a broad cross-section of the Australian community.

In 2025–26, the Office supported the Governor-General to:

- engage with communities, including those impacted by or recovering from natural disasters, and those affected by the antisemitic Bondi Beach terror attack
- welcome over 24,000 students, teachers and staff from across Australia to Government House
- participate in a broad range of functions to support events and organisations working to benefit the broader Australian community.

In total, the Governor-General attended or hosted 452 domestic events or engagements in 2025–26. This program of activity is published on www.gg.gov.au and on the Governor-General's social media channels. This approach ensures transparency, shines a spotlight on the communities, organisations and individuals the Governor-General engages with, and increases understanding and awareness of the role of the Governor-General.

A key element of the Governor-General's community engagement is visiting areas outside of Canberra and Sydney (the locations of the official residences). These locations for 2025–26 are detailed in [Table 5](#).

TABLE 5: VISITS TO AREAS OF AUSTRALIA (OTHER THAN CANBERRA AND SYDNEY)

State/territory	Dates	Locations
Northern Territory	16–18 July 2025	Arnhem Land
	24–26 October 2025	Yulara / Uluru
	25–27 February 2026	Darwin
Victoria	22 August 2025	Melbourne
	9–10 October 2025	Melbourne
	11–12 April 2026	Bendigo, Melbourne
	26–28 April 2026	Colac, Lorne, Melbourne
	9 May 2026	Melbourne
	8–19 June 2026	Melbourne
Queensland	16–17 May 2026	Brisbane
South Australia	21–24 October 2025	Ceduna, Port Lincoln and Adelaide
Regional New South Wales	15 April 2026	Wagga Wagga

Patronages

At the end of the reporting period, the Governor-General and Mr Beckett had accepted patronage of 217 organisations. These organisations are involved with health, children and families, Aboriginal and Torres Strait Islander peoples, regional and rural Australia, education, inclusion, sports, the arts, defence and services, and other matters relevant to the broader Australian community.

Patronage indicates general support for the aims of the organisation. Patronage is accepted only as an honorary position, and does not include any involvement in an organisation's operations, endorsement of positions or responsibility for their activity. As far as their Official Program allows, the Governor-General seeks to support patronages through:

- visits to a patronage's office or place of activity, including meeting with staff, volunteers and clients
- hosting events at Government House, Admiralty House or other locations as available during official travel in Australia and abroad
- providing messages of support and congratulations (video or written).

A full list of patronages, and the Office's patronage policy is available at www.gg.gov.au.

Communications

Key activities included:

- supporting the Governor-General by producing 269 speeches and remarks for delivery at community events around the country
- providing 229 video or written messages to organisations
- managing engagement with national, local and international media in relation to key events, the distribution of Australian Honours lists, investiture ceremonies, and during community events and regional visits
- increasing the reach of the Governor-General's social media channels, with the total number of followers increasing by 23% on Instagram (from approximately 74,000 to 92,000 followers), and 54% on Facebook (from approximately 59,700 to 92,000 followers), over the reporting period
- creating over 840 social media posts across Facebook and Instagram
- working with patronages to increase the recognition of their work and achievements through video messages, social media content and media coverage of events hosted or attended by the Governor-General and Mr Beckett.

PROGRAM COMPONENT 2 – MANAGEMENT AND MAINTENANCE OF THE OFFICIAL PROPERTIES

Resources applied to this component are directed to:

- managing the Governor-General's official residences, including maintenance of the property, equipment and grounds and associated administrative services and governance advice.

TABLE 6: FINANCIAL PERFORMANCE FOR COMPONENT 2 OF PROGRAM 1

	Budget Estimate 2025–26 \$ 000	Actual 2025–26 \$ 000	Variation 2025–26 \$ 000
Departmental appropriation – Cost of Component 2	5,666	4,923	743
Administered appropriation – Cost of Component 2 ²	600	376	224
Expenses not requiring appropriation ¹	2,113	2,811	(698)
Total	8,379	8,110	269

* Full-year budget, including any subsequent adjustment made to the 2025–26 budget at Additional Estimates.

¹ Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, audit fees, and losses from asset write-offs.

² Includes reclassified expenditure from Administered Capital Budget and New Policy Proposal funding received at 2025-26 Mid-Year Economic and Fiscal Outlook.

KEY RESULTS

PROPERTY MANAGEMENT

The 2 official residences of the Governor-General (Government House in Canberra and Admiralty House in Sydney) were included in the Commonwealth Heritage List in June 2004 as places of significant heritage value owned or controlled by the Commonwealth. Their inclusion means the Office must protect their heritage value. The Office manages the properties in accordance with the *Environment Protection and Biodiversity Conservation Act 1999* (EPBC Act).

In 2025–26, the Office consistently applied the principles of ecologically sustainable development and considered potential environmental and heritage impacts when making management decisions. To maintain the heritage integrity and standards of the official residences and all property assets, the Office continued to:

- engage suitably qualified heritage consultants to provide advice when needed
- consult with the National Capital Authority before undertaking works at Government House that fall within the Authority's legislative responsibilities
- consult, as required, with the Department of the Environment on how best to undertake heritage assessments, prepare management plans, and protect the values of heritage properties
- seek approval from the Minister responsible for heritage matters (as required by the EPBC Act) where works have, or are likely to have, a significant impact on heritage issues.

In 2025–26, the Office updated and published its Heritage Strategy as a framework for management of the properties, now current from 2025–2028. The strategy was presented to the Minister for the Environment's delegate in November 2025, who confirmed the document addressed the matters prescribed by the EPBC Act and Environment Protection and Biodiversity Conservation Regulations 2000. The Office has commenced an update of its heritage management plans, with the assistance of a consulting heritage practitioner, to meet the EPBC Act requirements for the residences and associated landscapes.

Government House

No major works were undertaken at Government House during 2025–26. Minor works included:

- main house asset replacement and uplift, including waterproofing remediations and end-of-life asset replacement
- upgrade of building management system in Chancery building
- LED lighting upgrades across all buildings.

Works throughout 2025–26 focused on increased preventative maintenance, minor infrastructure uplift, and securing funding to make all best practice activities feasible. This has been partially successful, with the Department of Finance agreeing to the Office's request for a portion of Administered funds to be reclassified to Administered Operating funds for part of 2025–26, 2026–27 and 2027–28, allowing temporary financial relief. The trade-off is a reduction in the availability of Administered funds for capital infrastructure of approximately 30% by 2027–28 unless departmental budget deficiencies are addressed long-term.

Admiralty House

No major works were undertaken at Admiralty House during 2025–26. Minor works included:

- upgrade of fire detection equipment, repairs and restoration of windows, and end-of-life asset replacement in the main house.
- gatehouse ventilation improvements and restoration of areas impacted by damp and water ingress
- LED lighting upgrades both internally and externally, and upgrade of distribution boards across all buildings.

Works of Art and Other Items

The Office is grateful to the Australiana Fund, the National Gallery of Australia, the Australian Institute of Aboriginal and Torres Strait Islander Studies, the Australian War Memorial, and the Department of Parliamentary Services (DPS) for the loan of paintings, sculptures, furniture and other items for public display at Government House and Admiralty House. These ongoing working relationships ensure that important works representing Australia are on display for the tens of thousands of visitors to the properties each year.

Some items are exchanged each year as part of the ongoing program to display a variety of Australian artworks and furniture. As at 30 June 2026, paintings, pieces of furniture, art and sculpture objects with a combined value of approximately \$28 million were on loan to the Office.

Official Properties and Community Events

An Open Day was held at Government House on Saturday 1 November 2025, attended by just over 3,100 members of the public.

In total, over 35,000 members of the public – including 24,123 school students and teachers – visited Government House and Admiralty House in 2025–26.

PROGRAM COMPONENT 3 – ADMINISTRATION OF THE AUSTRALIAN HONOURS AND AWARDS SYSTEM

Resources applied to this component are directed to:

- conducting comprehensive and independent research of nominations for the Order of Australia and Australian Bravery Decorations
- providing secretariat support to honours advisory bodies
- interpreting and applying gazetted regulations for defence, meritorious, operational service and long service awards to ensure that applicants recommended by relevant authorities meet eligibility criteria
- making cost-effective resource decisions for the timely acquisition of high-quality insignia, warrants and honours publications
- maintaining registers of all award recipients.

Table 7 compares the budget identified in the Portfolio Budget Statements to the component's actual cost during the year:

TABLE 7: FINANCIAL PERFORMANCE FOR COMPONENT 3

	Budget Estimate 2025–26 \$000	Actual 2025–26 \$000	Variation 2025–26 \$000
Departmental appropriation – Cost of Component 3	5,570	5,140	430
Administered appropriation – Acquisition of Australian honours medals/insignia, warrants and investiture items ¹	1,892	3,098	(1,206)
Expenses not requiring appropriation ²	136	145	(9)
Total	7,598	8,383	(785)

* Full-year budget, including any subsequent adjustment made to the 2025–26 budget at Additional Estimates.

¹ Actual expenses met from appropriations carried forward from previous years

² Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, audit fees, and losses from asset write-offs.

HONOURS AND AWARDS OVERVIEW

Australia's honours system recognises the outstanding service and contributions of Australians. The system began in 1975 when the Order of Australia, Australian Bravery Decorations and National Medal were created, meaning 2025 marked the 50th anniversary of Australian honours. Since then, additional awards have been introduced including a range of meritorious, operational, gallantry, conspicuous and distinguished awards.

The Honours and Awards branch provides secretariat support to 3 independent advisory bodies:

- the Council for the Order of Australia
- the Australian Bravery Decorations Council
- the National Emergency Medal Committee.

Support provided by the Honours and Awards branch to these advisory bodies includes the receipt of nominations, research and verification of service, and the presentation of documentation for consideration. Nominations are generally processed in their order of receipt. Processing may be expedited in certain circumstances.

Advisory body members are appointed by governments (independently of the Office) with the expectation that they will apply expertise and judgement to their recommendations.

Council and committee members who meet certain eligibility criteria became eligible to receive payment for their work, in the form of annual fees, following the Remuneration Tribunal's decision in December 2024. Details of the current membership of the Council for the Order of Australia, the Australian Bravery Decorations Council and the National Emergency Medal Committee are provided at [Appendix A](#).

THE ORDER OF AUSTRALIA

The Order of Australia is our nation's pre-eminent system that recognises achievement and service to the community. The awards celebrate extraordinary contributions in fields as diverse as community service, sport, the arts, education, multicultural affairs and philanthropy. It also includes a Military Division for members of the ADF.

The Governor-General is Chancellor of the Order, and the Official Secretary to the Governor-General traditionally serves as the Secretary of the Order. The Council for the Order of Australia considers nominations in the General Division and makes recommendations to the Governor-General for Australian citizens and permanent residents.

Appointments and awards in the Military Division are made by the Governor-General on the recommendation of the Minister for Defence.

The Assistant Minister to the Prime Minister makes recommendations to the Governor-General for Honorary awards for foreign citizens.

AUSTRALIAN BRAVERY DECORATIONS

The Australian Bravery Decorations recognise the courageous actions of those who have placed the safety and lives of others before their own.

Bravery nominations are considered by the Australian Bravery Decorations Council, which makes recommendations to the Governor-General.

NATIONAL EMERGENCY MEDAL

The National Emergency Medal provides recognition for the committed and courageous efforts of frontline responders, volunteers and community supporters during nationally significant emergencies in Australia.

The medal is awarded to persons who have rendered sustained or significant service. The Honours and Awards branch processes applications for 'sustained service' and makes recommendations directly to the Governor-General.

Nominations for 'significant service' are considered by the National Emergency Medal Committee, which makes recommendations to the Governor-General.

OTHER AWARDS

All other awards, including military, long service, operational and meritorious service awards are processed and presented for approval by the Governor-General in accordance with gazetted regulations.

STAKEHOLDERS

In administering the awards under the honours system, the Honours and Awards branch engages with a number of stakeholders, including Commonwealth, state and territory government agencies and organisations and Government Houses across Australia.

The branch works closely with the Directorate of Honours and Awards in the Department of Defence and the Department of the Prime Minister and Cabinet's Parliamentary and Government Division, and contributes to increasing awareness of the Australian honours system.

The work of the 3 advisory bodies necessitates close liaison between the branch and the respective chairs, council and committee members. Strong communication supports business improvement and the consistent evaluation of performance.

HONOURS LISTS

Order of Australia, meritorious, and some military award recipients are announced in dedicated honours lists on Australia Day and The King's Birthday. Australian Bravery Decorations are announced on Wattle Day (1 September). On occasion, special announcements are made at other times during the year. An example in 2025–26 was the release on 13 April 2026 of a special honours list announcing Australian Bravery Decorations recognising 8 individuals involved in the response to the 2024 Bondi Junction action.

RESOURCES

Further information on the nomination process and eligibility criteria can be found on the Governor-General's website at www.gg.gov.au, or on the Department of the Prime Minister and Cabinet's website at www.pmc.gov.au/government/its-honour.

NOMINATIONS AND AWARDS

In 2025–26, 2,331 nominations were received for the Order of Australia.

The council met on 5 occasions during the year to consider nominations and other matters. Of the 2,099 nominations considered, 1,383 resulted in recommendations to the Governor-General and, subsequently, appointments or awards. Ten per cent of Order of Australia nominations considered by council were received in the previous 24 months. Additional funding was received in the 2025–26 Mid-Year Economic and Fiscal Outlook to initiate a project of work to ensure nominations received before 1 December 2025 are researched by 30 June 2027.

On the recommendation from the Minister for Defence, the Governor-General approved 56 appointments and awards in the Military Division of the Order of Australia.

In 2025–26, the Honours and Awards branch researched 227 nominations for consideration by the Australian Bravery Decorations Council, which met on 3 occasions during the year. Forty-five awards were approved by the Governor-General. Ninety-nine per cent of nominations were presented to the Australian Bravery Decorations Council within 6 months of being researched.

The Governor-General approved 523 awards to recognise excellence in international operations and specified occupations, including police, emergency services and Defence personnel. These awards were processed and gazetted within 6 months of receipt. In addition, 43 Australian Sports Medals were awarded.

Of long service and operational awards, 2,297 National Police Service Medals and 11,726 National Medals/Clasps were approved by the Governor-General. A total of 6,972 National Emergency Medals were approved by the Governor-General.

Eight non-Australian citizens were recognised by honorary awards in the Order of Australia during 2025–26, including 2 in the General Division and 6 in the Military Division.

Tables showing the number of nominations considered and awards conferred for the Order of Australia and the Australian Bravery Decorations in 2025–26, and the total number of nominations and awards conferred since 1975, are at Appendices B and C, respectively. [Appendix D](#) shows the number of other award types made during the year for outstanding achievement in specific fields of activity, and the total since 1975.

The Honours and Awards branch assisted State Governors, the Northern Territory Administrator and heads of Australian diplomatic missions overseas to conduct investitures for recipients not invested by the Governor-General in 2025–26. The branch liaised with relevant offices, provided media and guidance notes, and organised and dispatched the insignia.

Long service and operational awards are dispatched to the relevant service organisations for distribution or presentation.

APPROVAL FOR AUSTRALIANS TO WEAR FOREIGN AWARDS

The process for the acceptance and wearing of foreign awards by Australian citizens does not require the Governor-General's approval if the award is listed on the approved Schedule on the Governor-General's website. In 2025–26, a small number of Australian citizens were approved by the Governor-General to accept and wear foreign awards that were not listed on the Schedule.

OTHER BUSINESS

The Australian honours system was created in 1975 and, in 2025–26, the branch helped mark its 50th anniversary. Formal acts of recognition (which commenced in 2024–25) included events, a commemorative stamp series and 50 cent piece, and exhibitions at national institutions.

A significant focus was ensuring the administration of the system remains fit for purpose. In the 2025–26 Mid-Year Economic and Fiscal Outlook, the Office received additional, non-ongoing funding to address the backlog of nominations for the Order of Australia. This backlog was largely the result of the average annual volume of nominations for the Order of Australia increasing considerably in the last decade. In most cases, the time from nomination to outcome had extended to between 3 and 5 years (compared to a historical norm of 12–24 months).

In 2025–26, through the allocation of the supplementary, temporary funding, the Office increased (non-ongoing) staffing resources and implemented a range of process improvements and efficiencies to enhance productivity.

This project continues and means that nominations received prior to 1 December 2025 will be researched and provided to council by 30 June 2027. The Office also began to pursue further process improvements and operational efficiencies to, in future years, keep the time from nomination to outcome in line with community expectations. This ongoing work, which will extend beyond the supplementary, temporary funding, is required because the number of nominations is forecast to remain high, particularly as government seeks to encourage nominations of women to address gender imbalance.



CHAPTER 3

MANAGEMENT AND ACCOUNTABILITY



The Official Secretary, in his role as Chief Executive Officer and accountable authority, is accountable for the efficient, effective, economical and ethical use of resources and achievement of the highest possible performance from the Office.

CORPORATE GOVERNANCE

The Official Secretary, in his role as Chief Executive Officer and accountable authority, is accountable for the efficient, effective, economical and ethical use of resources and achievement of the highest possible performance from the Office. The Office's Management Committee assists the Official Secretary to meet his statutory responsibilities under the *Governor-General Act 1974* and the *Public Governance, Performance and Accountability Act 2013*.

The Office recognises the need for a high level of accountability and monitors compliance with the Commonwealth Resource Management Framework and finance law. There were no instances of significant non-compliance with finance law during 2025–26.

The Deputy Official Secretary, assisted by the branch directors and the Chief Financial Officer, supports the Official Secretary's overall governance responsibilities by:

- facilitating the development of corporate and business plans
- establishing policy and accountability frameworks
- managing risk, fraud, corruption and security planning
- setting frameworks for advising on people management
- managing industrial relations
- managing information and communications technology
- overseeing budget management of the Office.

COMMITTEES

The Office has several committees:

- Management Committee (including the Property, Information Technology, Security, and Budget Sub-Committees)
- Audit Committee
- Workplace Consultative Committee
- Work Health and Safety Committee.

The Management Committee comprises the Official Secretary as Chief Executive Officer; the Deputy Official Secretary as Deputy Chief Executive Officer; the Directors of the People and Culture, Honours and Awards, Engagement and Communications, Information Technology and Property and Projects branches; and the Chief Financial Officer. The group meets monthly and considers strategic issues affecting the Office, including any emerging or ongoing risks, and monitors the delivery of performance outcomes for the Office.

The Property Sub-Committee provides governance of the integral requirements and responsibilities of the stewardship of the official heritage properties. Membership includes

the Deputy Official Secretary, Director Property and Projects (chairperson), Manager Property and Security, Project Managers and the Chief Financial Officer. Responsibilities of the sub-committee include overseeing the delivery of the Property Works Program to achieve project and property outcomes within scope and on budget.

The Information Technology Sub-Committee provides governance of the growing and complex IT needs of the Office. Membership includes the Deputy Official Secretary, Director Information Technology (chairperson), Chief Financial Officer and the IT Manager. Responsibilities of the sub-committee include developing the IT strategic plan, prioritising projects, and overseeing the delivery and progress of the IT program in accordance with the IT strategic plan.

The Security Sub-Committee provides governance of the integral requirements and responsibilities of physical, personnel and information security. Membership includes the Deputy Official Secretary, Director Property and Projects (chairperson), Chief Financial Officer; and Manager Property and Security. Responsibilities of the sub-committee include monitoring implementation, delivery and progress of security projects and initiatives, the Security Management Plan, the Security Planning Program and Protective Security Policy Framework (PSPF) performance.

The Budget Sub-Committee provides oversight of the Office's financial position and considers resource allocation requirements following the setting of the budget. The sub-committee was established recently noting the ongoing financial sustainability challenges facing the Office and includes all members of the Management Committee. Responsibilities of the sub-committee include deciding between competing resource requests and longer-term financial planning.

The Audit Committee is responsible for providing independent advice to the Official Secretary on the Office's risk oversight, control and compliance frameworks, and performance and financial accountability. The Audit Committee is comprised of an independent external Chair and 2 independent external members.

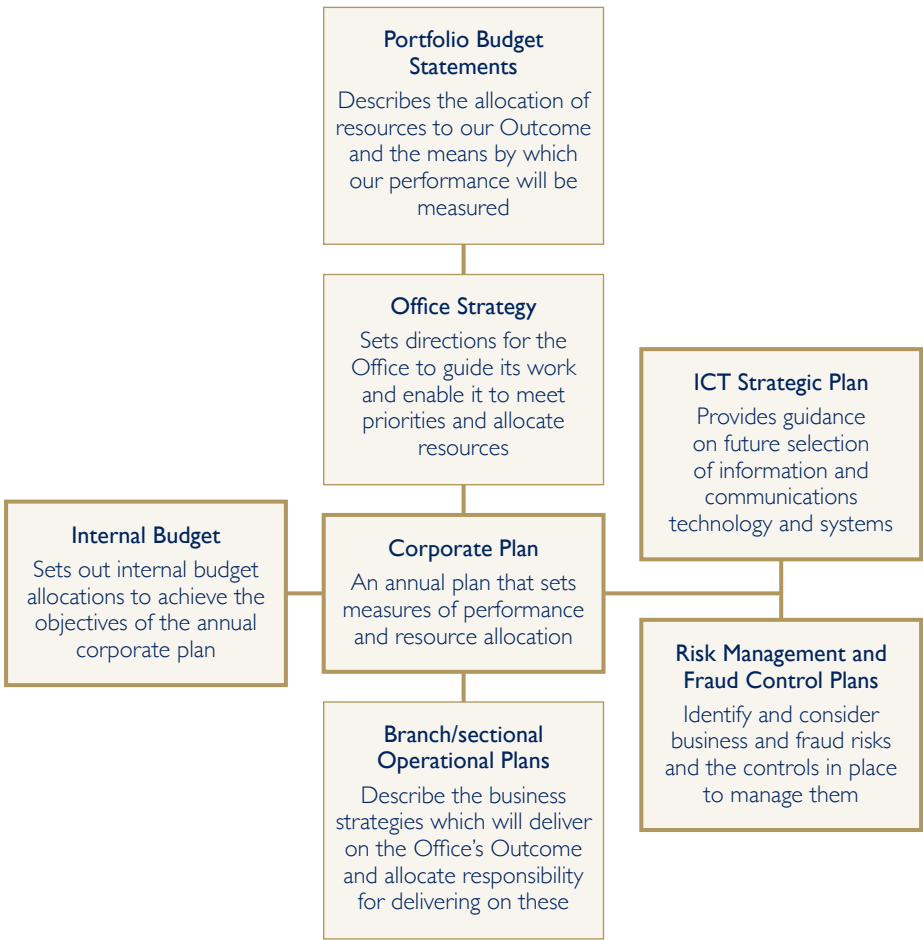
The Workplace Consultative Committee, representing all staff of the Office, provides a forum for management and employees to discuss matters affecting the workplace. Meetings are chaired by a representative from the People and Culture team. The membership of the committee comprises:

- one management representative, being the Official Secretary or their nominee
- one representative elected from each branch/area of the Office
- one representative from People and Culture
- one union official from the Community and Public Sector Union and/or one union workplace delegate.

The Work Health and Safety Committee is chaired by the Director of People and Culture. Membership includes management representatives, health and safety representatives from across the Office and other employees. The Committee's responsibility is to facilitate discussion and cooperation on work health and safety (WHS) issues in the workplace.

STRATEGIC PLANNING

FIGURE 2: STRATEGIC PLANNING FRAMEWORK



CORPORATE PLAN

The Office's corporate plan is both a statement of its corporate vision, strategy and objectives, and a business plan. It aims to bring together planning and other strategic and operational activities and to articulate the linkages between them. It is a 4-year rolling plan, updated annually, which distils the Office's objectives into a high-level action plan for the current year.

RISK MANAGEMENT FRAMEWORK

The Office's Risk Management Framework identifies the business risks the Office manages in order to achieve its objectives. Individual risk assessments are completed for projects, events and other operational activities.

Risk management is an integral part of sound management practice and an essential element of good governance. The Office actively manages risk in accordance with its Risk Management Framework. Its strategic risks focus on:

- support for the Governor-General
- effective management of internal and external events
- effective provision of advice to the Governor-General on a broad range of matters
- effective development and delivery of a community engagement program
- effective administration of the Australian honours system
- effective stewardship of the official properties
- effective management systems and corporate operations
- a strong, capable and engaged workforce.

The Deputy Official Secretary performs the role of the Chief Risk Officer for the Office. In accordance with the Commonwealth Risk Management Policy, the Office regularly reviews its risk management framework, risk register, settings and supporting plans to ensure risks are appropriately identified and risk controls are effectively implemented. Management and mitigation of these risks is further reinforced through the Office's daily operations and administrative practices.

The Office continued to participate in Comcover's risk benchmarking program, which measures the effectiveness of agencies' risk management frameworks, practices and systems against a set of key result areas.

The Office demonstrates an expected level of maturity in this field, with a focus on continued improvement.

FRAUD AND CORRUPTION CONTROL FRAMEWORK

The Office maintains a comprehensive Fraud and Corruption Control Plan and has embedded fraud and corruption prevention, detection, investigation, reporting and data collection procedures and processes. The plan is regularly reviewed and updated, and the Office is committed to complying with the Commonwealth Fraud Control Framework and National Anti-Corruption Commission requirements. This includes the implementation and ongoing review of a range of prevention and detection strategies to minimise the risk of fraud and corruption.

There were no known incidents of fraud or corruption in 2025–26.

SECURITY FRAMEWORK

The Office continues to work towards full and sustained compliance with the PSPF security outcomes across governance, information, personnel and physical security domains, and is developing policies and processes to increase maturity in these areas. Cybersecurity risk is managed as part of the Office's broader enterprise risk management framework and in accordance with the PSPF, the Australian Signals Directorate's Information Security Manual, and whole-of-government cybersecurity arrangements. The Office remains committed to its ongoing relationships with the Australian Federal Police and the Department of Home Affairs to ensure a collaborative approach to the protective security environments at Government House and Admiralty House.

AUDIT ACTIVITIES

The Office operates under a 3-year internal audit plan, which is updated on a regular basis through input from the Office's Audit Committee and the Official Secretary, with the advice of the Chief Financial Officer. The audits are prioritised in response to changing operational and strategic requirements that consider the Office's risk profile.

During 2025–26, Bellchambers Barrett completed 2 internal audits:

- a post-implementation review of the Cloud Awards system to assess whether the updates to the Office's Honours and Awards system delivered the intended outcomes
- an assessment of the Office's approach to ensuring governance and legislative compliance to determine whether there are appropriate controls and systems in place.

EXTERNAL SCRUTINY

On 25 September 2026, the ANAO provided an unmodified audit opinion on the Office's 2025–26 financial statements.

The ANAO finalised its report on management of official residences (Government House and Admiralty House) and other assets in September 2025 and the final report was tabled in Parliament in November 2025.

BUSINESS CONTINUITY

The Office maintains a whole-of-office Business Continuity Plan (BCP), which is supported by individual business area plans. The Office maintains its capability to respond to and recover from a range of disruptive events through carefully reviewed business continuity arrangements. These arrangements support the continued delivery of critical business functions and the Governor-General's constitutional, statutory, ceremonial and public responsibilities. The Office reviews and establishes its BCP systems against other risks that have the potential to impact business-as-usual operations.

ETHICAL STANDARDS

Standards of appropriate behaviour for staff of the Office are set out in the Office's Code of Conduct and Workplace Behaviours Policy, which are referenced in the Office's Enterprise Agreement 2025–2028, as well as in previous agreements. These are reinforced through the annual performance agreement process, which requires staff to agree to adhere to these standards.

The Office's Code of Conduct reflects the APS Code of Conduct and Values as set out in the *Public Service Act 1999*. These values are integral to building and maintaining a safe, positive and inclusive culture of high performance and leadership. All staff are required to comply with the Code of Conduct, including by behaving at all times in a way that upholds the values, integrity and reputation of the Office.

Financial management and accountability requirements for the Office are set out in Accountable Authority Instructions (AAIs), which are issued by the Official Secretary under the PGPA Act and developed in line with the model AAIs issued by the Department of Finance. The AAIs are cross-referenced to relevant parts of the PGPA Act to ensure that staff are fully aware of their legal obligations. The AAIs are available to all staff on the Office's intranet.

The Office's procurement policy and guidelines establish clear standards of ethical behaviour for all staff responsible for procurement.

MANAGEMENT OF PEOPLE AND CULTURE

KEY ACHIEVEMENTS

The Office continues to deliver on the organisation's strategy to support and empower staff to be innovative, embrace change and work collaboratively to improve outcomes. A priority has been working to ensure the operations of the Office are consistent with best practice APS standards. The Office's People and Culture branch supports the Office in a wide range of areas, including recruitment and attracting talent, onboarding and offboarding, health and wellbeing, learning and development, management of payroll, WHS, management support, performance development and management, conflict resolution and general staff support.

In 2025–26, the Office undertook a range of initiatives and activities to invest in its people and enhance contemporary ways of working. Key achievements included:

- continued implementation of the Enterprise Agreement 2025–2028, including the review and update of human resources policies relating to leave, parental leave, performance and development, working arrangements, workplace behaviour and managing underperformance
- implementation of a comprehensive action plan to address key focus areas identified through the Office's first participation in the APS Employee Census
- planning, coordination and delivery of internal training to strengthen awareness of fraud and corruption control, security responsibilities, workplace behaviours, and information and records management
- operation of the Work Health and Safety and Workplace Consultative committees to support consultation, cooperation and coordination on workplace matters.

EXECUTIVE REMUNERATION (KEY MANAGEMENT PERSONNEL REMUNERATION)

The following information relates to the key management personnel (KMP) of the Office consistent with the disclosure requirements of the Public Governance, Performance and Accountability Rule 2014 (PGPA Rule). During 2025–26, the Office did not have any officials requiring disclosures under the senior executives and other highly paid staff categories.

The Office has 2 KMP positions, which were occupied by 2 officers during 2025–26. The remuneration of the Official Secretary is determined by the Remuneration Tribunal. Further information on the Tribunal can be found at www.remtribunal.gov.au. The Deputy Official Secretary's remuneration was determined by the Official Secretary.

Information relating to KMP remuneration is set out in [Appendix E](#).

STAFFING AND REMUNERATION ARRANGEMENTS

Staff at the Office are employed under section 13 of the *Governor-General Act 1974*, with employment conditions outlined in the Office's Enterprise Agreement 2025–2028.

In 2025–26, the Office's average staffing level (ASL) was 94.97, against a cap of 105.1. The ASL cap has increased from 2024–25, due to an additional 9.5 temporary ASL positions supported by funding received in the 2025–26 Mid-Year Economic and Fiscal Outlook to deliver a specific project. Staffing decisions were managed through rigorous senior management review, focusing on filling core positions to meet operational requirements within a constrained budget.

During 2025–26, there were 26 employee cessations and 47 commencements across ongoing, non-ongoing and casual employment arrangements. Of those commencements, 20 were associated with the additional project funding. As at 30 June 2026, the Office remunerated 121 employees. Of these:

- 119 were covered by the Office's enterprise agreement (including 3 casual employees)
- one was covered by a determination of the Remuneration Tribunal
- one was employed under an individual SES contract
- 3 had employment conditions varied through Individual Flexibility Arrangements (IFAs).

Non-SES staff received a 3.8% pay increase effective from the first full pay period after 13 January 2026, in accordance with the approved enterprise agreement, which is available on the Office's website. Increasing staffing costs, driven by these increases and by broader market factors, continue to put pressure on the Office's budget.

No employees received performance pay in 2025–26.

Detailed staffing demographics and the classification range applicable under the enterprise agreement are provided in [Appendix G](#).

DEVELOPING STAFF

The Office is committed to embedding a learning culture where staff engage in continuous learning through their work – from others and through targeted formal learning programs and resources. Employees are supported by their managers and have access to development opportunities that align with individual and organisational capability needs. Promoting this learning culture is a shared responsibility between staff, their direct managers, and the Office's leadership.

The Office's mandatory training courses delivered via the Learning Management System are aligned with offerings from the APS Academy, ensuring consistency across the broader public service. Completion of these courses forms part of employee annual performance agreements.

In addition, the People and Culture branch regularly shares information on new APS Academy courses, relevant podcasts and webinars, and wellbeing resources, and encourages staff to explore learning and development relevant to their roles. This was complemented by additional in-house training during the year, focused on strengthening employee knowledge of Office policies, workplace responsibilities and core business practices.

INCLUSION AND DIVERSITY

The Office supports the Governor-General by demonstrating the values that guide her leadership of care, kindness and respect. The Office builds cohesion by supporting the Governor-General's engagement with the community through the administration of the Honours and Awards system and by welcoming people to the official residences.

To achieve this effectively, the Office acknowledges the significance of diverse insights, backgrounds and skills. Inclusivity fosters a culture that attracts and retains a diverse workforce and supports employees to realise their full potential. When the Office's interactions, both internally and with the community, are grounded in empathy, trust and respect, staff are better able to work cohesively and deliver strong outcomes.

The Office's Inclusion and Diversity Strategy 2024–27 sets out the Office's principles and its collective dedication to the ongoing enhancement of workplace diversity and the fostering of an inclusive, safe and respectful culture.

Included in the strategy is a 26-point action plan under the pillars:

- a diverse and thriving workforce
- positive employee experience
- inclusive work processes, policy and systems
- improved inclusion and diversity capability
- good governance.

The strategy was formed in collaboration with the Office's Inclusion and Diversity group, which has been instrumental in championing inclusion and supporting implementation of the strategy. During 2025–26, the Office continued to implement the strategy while planning for the next phase.

GENDER EQUALITY REPORTING

In 2025–26, the Office supported the Governor-General's engagement with a broad range of organisations and initiatives, including a number whose work advances opportunities and outcomes for women and girls. The Office also supported the Governor-General's broader program of public engagements, which reflect her longstanding commitment to gender equality and women's participation in sport and leadership. As only the second woman to hold the office of Governor-General, Her Excellency's role continues to demonstrate and promote the importance of women's leadership in Australia. Through providing support for the fulfilment of the duties of the Governor-General, the Office contributed to highlighting the importance of gender equality and inclusion across Australian society.

WORKPLACE HEALTH AND SAFETY OVERVIEW

The Office is committed to ensuring the safety of its employees, shared duty holders and visitors to its worksites, while maintaining compliance with relevant legislation.

The Office conducted a gap analysis of its safety management system and has implemented an action plan to address identified improvement opportunities, including conducting risk assessments at all locations, improving compliance and risk management processes, and working collaboratively with stakeholders to improve safety outcomes.

The Office also actively promoted awareness and use of the employee assistance program, which is available to employees and their immediate families. This included offering an onsite counselling session to support staff wellbeing.

During the reporting period, the Office responded to one proactive Comcare inspection, which demonstrated risk management compliance with the *Work Health and Safety Act 2011* and the *Work Health and Safety Regulations 2011*. No notifiable incidents were reported.

DISABILITY REPORTING

Australia's Disability Strategy 2021–2031 is the overarching framework for inclusive policies, programs and infrastructure that will support people with disability to participate in all areas of Australian life. The Australian Government, along with state and territory governments and the Australian Local Government Association, used results of the National Disability Strategy consultations to inform development of Australia's Disability Strategy 2021–2031.

The strategy sets out where practical changes will be made to improve the lives of people with disability in Australia. It acts to ensure the principles underpinning the United Nations Convention on the Rights of Persons with Disabilities are incorporated into Australia's policies and programs that affect people with disability, their families and carers. All levels of government have committed to deliver more comprehensive and visible reporting under the strategy.

A range of reports on progress of the strategy's actions and outcome areas are available at www.disabilitygateway.gov.au/ads. Over time, the data will form an evidence base to guide decisions on disability changes. Further information can be found at www.dss.gov.au/disability-and-carers/disability-strategy.

Disability reporting is included in the APSC State of the Service reports and the APS Statistical Bulletin. These reports are available at www.apsc.gov.au.

MANAGEMENT OF ASSETS AND FINANCIAL PROCESSES

ASSET MANAGEMENT

The Office manages administered property, plant and equipment, inventory and departmental plant and equipment and intangible assets with a total net book value of \$230 million (2024–25: \$221 million).

As at 30 June 2026, administered non-financial assets comprised:

- \$221.0 m of land and buildings (these relate to the 2 vice-regal properties: Government House and Admiralty House)
- \$1.4 m of infrastructure, plant and equipment
- \$5.7 m of inventories being medals held by the Office and to be issued under the Australian honours system.

The Office continued to deliver its Property Forward Plan under the revised Administered Capital Budget to preserve the current functionality of the Commonwealth-listed heritage properties under its control, in accordance with statutory obligations and heritage requirements. Further information is provided under property management in the Report on performance section.

As at 30 June 2026, Departmental assets comprised:

- \$1.5 m of infrastructure, plant and equipment primarily relating to gardening and IT
- \$0.031 m of inventories.

The Office receives a Department Capital Budget (DCB) to replace assets which have reached the end of their useful life. The Office monitors the management of assets on an ongoing basis to ensure that the planned expenditure from DCB reflects the Office's business requirements.

The management of assets is governed by the AAls on managing public property and the Office's Asset Management Policy. These policies cover the proper stewardship of assets throughout the asset lifecycle, including the purchasing, stocktaking, impairment and disposal of assets. These policies are regularly communicated to staff through compulsory training and are available online.

PURCHASING

The Commonwealth Procurement Rules (CPRs) and the Office's AAls provide the framework within which decisions about the procurement of goods and services are made. The Office's procurement policies and practices focus on:

- value for money
- encouraging competition
- the efficient, effective, economical and ethical use of government resources
- accountability and transparency in procurement
- procurement risk
- procurement method.

Specified positions within the Office have delegated responsibility for the exercise of powers under the PGPA Act. A position-based electronic purchasing workflow system was used to approve the raising of purchase orders. Branch directors and section managers continue to be responsible for the expenditure of funds and the management of assets under their control.

The Office has ongoing contracts to provide a variety of services, including internal audit, banking, payroll, office cleaning, and property maintenance and minor works. The Office supports small business participation in the Australian Government procurement market. Small and medium enterprises (SMEs) and small enterprise participation statistics are available on the Department of Finance's website.

The Office supports its employees in managing procurement by providing information and training on procurement policies and procedures and maintaining a central point of contact for advice on the CPRs, AAls and tendering processes.

The Office actively engages with Indigenous enterprises (in accordance with Commonwealth Indigenous Procurement Policy) and SMEs in its procurement of goods and services, including a commitment to pay on time in accordance with agreed terms, and to seek opportunities to reduce payment times.

CONSULTANTS

The Office engages consultants on an as-required basis to provide professional and specialist services for building works and architectural services, administrative projects, IT support and systems development, and to facilitate organisational change and management reforms for which the Office does not have internal capacity or capability, or where independent advice is required.

Prior to engaging consultants, the Office takes into account the skills and resources required for the task, the skills available internally, and the cost-effectiveness of engaging external expertise. The decision to engage a consultant is made in accordance with the PGPA Act and its related rules and regulations, including the CPRs and relevant internal policies.

During 2025–26, 5 new reportable consultancy contracts were entered into involving total actual expenditure of \$203,215. In addition, 10 ongoing reportable consultancy contracts were active during the period, involving total actual expenditure of \$83,761. This information is also contained in Appendix H, Table H1. Table H2 provides information on those organisations that received the 5 largest shares of the Office's expenditure on reportable consultancy contracts and those organisations who received 5% or more of the Office's expenditure on such contracts.

Annual reports contain information about actual expenditure on contracts for consultancies. Information on the value of consultancy contracts is available on the AusTender website at www.tenders.gov.au.

LEGAL SERVICES EXPENDITURE

In accordance with the requirements of the Legal Services Directions 2017, the Office reports that total expenditure on external legal services in 2025–26 was \$55,180.

COMPETITIVE TENDERING AND CONTRACTING

During the reporting year, the Office did not contract to another organisation the delivery of any program activities it had previously performed.

AUSTRALIAN NATIONAL AUDIT OFFICE ACCESS CLAUSES

The Office did not enter into any contract of \$100,000 or more (including GST) during 2025–26 that did not provide for the Auditor-General to have access to the contractor's premises.

EXEMPT CONTRACTS

The Official Secretary did not exempt any contract or standing offer in excess of \$10,000 from being published on AusTender on the basis that it would disclose exempt matters under the *Freedom of Information Act 1982* (FOI Act).

ADVERTISING AND MARKET RESEARCH

The Office did not undertake any advertising campaigns or market research activities in 2025–26.

DISCRETIONARY GRANTS

The Office neither made nor administered any discretionary grants during the financial year.

INFORMATION TECHNOLOGY

The Office's outcomes continue to be supported by secure, reliable and resilient information and communications technology (ICT) services. Key achievements during 2025–26 included:

- continued maturation of ICT security governance through ongoing alignment with the Office ICT Cyber Security Strategy, PSPF and Australian Signals Directorate Information Security Manual
- completing the Secure Internet Gateway transition to DPS, improving protective controls and realising financial savings through economies of scale
- ongoing optimisation of Microsoft 365 and Azure cloud services to enhance mobility, collaboration, productivity and information management across the Office
- continued enhancement of the Office's information management framework, including the adoption of contemporary tooling to support effective records and information governance
- strengthening of cyber security monitoring, vulnerability management and risk management practices to improve the Office's overall cyber security posture
- ongoing operation of structured ICT governance and change management processes to support the reliable delivery of business-critical systems and services.

These achievements were delivered through internal Office funding. The Office continued to leverage coordinated telecommunications, software and hardware procurement arrangements available to Australian Government agencies. Together, these initiatives enhanced business continuity, cyber security, information management and service delivery capability, supporting the efficient and effective achievement of Office outcomes.

FREEDOM OF INFORMATION

The Office continues to build and foster an agency culture that embraces appropriate disclosure of its information holdings through the Information Publication Scheme (IPS) on its website at www.gg.gov.au.

The IPS was established by Part II of the FOI Act with effect from 1 May 2011. Agencies subject to the FOI Act are required to publish information released to the public as part of their IPS. This requirement has replaced the former requirement to publish a section 8 statement in annual reports. The IPS section of the Office's website publishes other information (in addition to the information published under s 8(2)), taking into account the objects of the FOI Act (s 8(4)).

The Office proactively identifies and publishes information that may be of interest to the public (such as new policies or reviews undertaken), additional to the mandatory requirements, in the Disclosure Log on its IPS. The Office's organisational chart and functions are detailed in Chapter 1 of this report and on the website, where a series of links appear in the section on the IPS.

FOI PROCEDURES AND INITIAL CONTACT POINT

The FOI Act applies to the Office as a body established for a public purpose by an enactment and, therefore, is a 'prescribed authority' as defined in section 4. However, section 6A of the FOI Act provides:

Official Secretary to the Governor-General – This Act does not apply to any request for access to a document of the Official Secretary to the Governor-General unless the document relates to matters of an administrative nature. For the purposes of this Act, a document in the possession of a person employed under section 13 of the Governor-General Act 1974 that is in his or her possession by reason of his or her employment under that section shall be taken to be in possession of the Official Secretary to the Governor-General.

The FOI Act therefore has a restricted application to the Office, being relevant only in respect to requests for access to documents that relate to 'matters of an administrative nature'. The High Court has determined that the FOI Act does not apply to requests for access to documents that relate to the discharge of the Governor-General's substantive powers and functions.

Members of the public seeking access to documents relating to 'matters of an administrative nature' in the possession of the Official Secretary should apply in writing to:

The Official Secretary to the Governor-General
Government House
Canberra ACT 2600
Email: FOI.IPS@gg.gov.au

Initial enquiries may be directed to the Office's FOI Contact Officer on telephone (02) 6283 3533.

ENERGY EFFICIENCY, ECOLOGICALLY SUSTAINABLE DEVELOPMENT AND ENVIRONMENTAL PROTECTION

The Office's objective is to improve its environmental outcomes in accordance with government policy while also providing services of the highest quality.

The Office reports on ecological sustainability performance in accordance with section 516A of the EPBC Act. With the assistance of the Whole of Australian Government (WoAG) Property Services Providers, the Office has continued to improve the efficiency and accuracy of data capture, analysis and reporting.

ENERGY CONSUMPTION AND GREENHOUSE GAS EMISSIONS

The Office continues to apply the sustainability principles in line with advice from the Property Service Provider to identify energy saving opportunities focusing on reducing energy consumption. All electricity procured in the ACT is from a renewable energy Power Purchase Agreement, which includes net zero emissions under a market-based calculation approach.

As part of the Office's Property Forward Program, initiatives and alternative resources are considered for each project that is undertaken to aid in reducing energy consumption across our sites. As all assets are replaced, they are done so in line with procurement frameworks and processes to account for whole-of-life energy efficiency, greenhouse gas emissions, and circular economy principles.

ENERGY CONSUMPTION – TRANSPORT AND MACHINERY

Office employees are encouraged to minimise air travel and fleet vehicle usage. This is achieved by undertaking travel only where there is a demonstrated business need and other communication tools, such as teleconferencing and videoconferencing are not appropriate alternatives.

The Office has commenced investigating possible electric vehicle solutions as part of its programmed vehicle fleet turnover and the associated infrastructure to support such changes. This would complement the current use of electric carts by our Horticulture Operations team at Government House.

RESOURCE EFFICIENCY AND WASTE

The Office recently undertook an ICT Uplift Project that provided staff the ability to reduce the requirement for printing across most business programs. The Office recycles printing paper where printer capability allows.

In 2025–26, the Office continued to focus on reducing waste sent to landfill. The Office engaged Waste Options to continue the multi-stream approach, splitting our waste streams into landfill, mixed recycle, dry compost, paper and wet compost.

The Office further pursues its environmental commitment with other initiatives such as:

- composting of green waste and dry compostable paper products at Admiralty House and Government House
- continued use of a soil sieve at Government House to enable on-site manufacture of high-quality compost, with savings on materials, handling and costs
- regular donations of leftover food and flowers to the charities OzHarvest in Sydney and The Yellow Van in Canberra
- migration from petrol to electric handheld machinery items.

The Office worked within the guidelines issued by the ACT Government to extract water from Lake Burley Griffin for watering gardens and lawns at Government House. All of the managed landscape (which accounts for 40% of the total property area) at Government House is serviced by drawing water from the lake. During 2025–26, the Office continued to closely manage its water consumption for irrigation within the licensed allotment.

GREENHOUSE GAS EMISSIONS

The Office has published information about greenhouse gas emissions in the annual report since 2022–23. Data for 2025–26 is shown in [Table 8](#) and [Table 9](#).

**TABLE 8: GREENHOUSE GAS EMISSIONS INVENTORY
(LOCATION-BASED APPROACH)**

Emission source	Scope 1	Scope 2	Scope 3	Total
Electricity (location-based approach)	n/a	548.92	25.74	574.66
Natural gas	87.75	n/a	22.31	110.06
Solid waste	0.30	n/a	0.00	0.30
Refrigerants*	0.00	n/a	n/a	0.00
Fleet and other vehicles	23.22	n/a	5.77	28.99
Domestic commercial flights	n/a	n/a	18.90	18.90
Domestic hire car	n/a	n/a	0.11	0.11
Domestic travel accommodation	n/a	n/a	0.13	0.13
Other energy	n/a	n/a	0.13	0.13
Total	112.74	548.92	73.33	734.99

Note: Scope 1, Scope 2, Scope 3 and Total emissions are presented as tonnes carbon dioxide equivalent (t CO₂-e). Electricity emissions are calculated using the location-based method.

* Refrigerants are being phased in and are an optional source in 2025-26 emissions reporting. See the Department of Finance Emissions Reporting Framework for more details.

TABLE 9: ELECTRICITY GREENHOUSE GAS EMISSIONS

	Scope 2	Scope 3	Total	Electricity
Location-based electricity emissions	548.92	25.74	574.65	857,686.87
Market-based electricity emissions	188.16	25.56	213.71	232,287.11
Total renewable electricity ¹	n/a	n/a	n/a	625,399.77
Renewable Power Percentage ²	n/a	n/a	n/a	148,294.06
Jurisdictional Renewable Power Percentage ³	n/a	n/a	n/a	477,105.71
GreenPower	n/a	n/a	n/a	0.00
Large-scale generation certificates	n/a	n/a	n/a	0.00

Note: The table above presents emissions related to electricity usage using both the location-based and the market-based accounting methods. Scope 2, Scope 3 and Total emissions are presented as tonnes carbon dioxide equivalent (t CO₂-e). Electricity data is reported in kilowatt hours (kWh).

¹ Excludes behind-the-meter solar other than generation used to create large-scale generation certificates (LGCs).

² The renewable power percentage (RPP) accounts for the portion of electricity used, from the grid, that falls within the Renewable Energy Target (RET).

³ Jurisdictional Renewable Power refers to the Jurisdictional Renewable Power Percentage (JRPP). Currently, the Australian Capital Territory is the only jurisdiction with a JRPP.



CHAPTER 4

FINANCIAL STATEMENTS

for the year ended 30 June 2026

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Underpinning every facet of the Office’s responsibility is a commitment to accountability, transparency and good governance in its work.

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INDEPENDENT AUDITOR'S REPORT

To the Prime Minister

Opinion

In my opinion, the financial statements of the Office of the Official Secretary to the Governor-General (the Entity) for the year ended 30 June 2026:

- (a) comply with Australian Accounting Standards – Simplified Disclosures and the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015*; and
- (b) present fairly the financial position of the Entity as at 30 June 2026 and its financial performance and cash flows for the year then ended.

The financial statements of the Entity, which I have audited, comprise the following as at 30 June 2026 and for the year then ended:

- Statement by the Official Secretary to the Governor-General and Chief Financial Officer;
- Statement of Comprehensive Income;
- Statement of Financial Position;
- Statement of Changes in Equity;
- Cash Flow Statement;
- Administered Schedule of Comprehensive Income;
- Administered Schedule of Assets and Liabilities;
- Administered Reconciliation Schedule;
- Administered Cash Flow Statement; and
- Notes to and forming part of the financial statements, comprising material accounting policy information and other explanatory information.

Basis for opinion

I conducted my audit in accordance with the Australian National Audit Office Auditing Standards, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Entity in accordance with the relevant ethical requirements for financial statement audits conducted by the Auditor-General and their delegates. These include the relevant independence requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) to the extent that they are not in conflict with the *Auditor-General Act 1997*. I have also fulfilled my other responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Accountable Authority's responsibility for the financial statements

As the Accountable Authority of the Entity, the Official Secretary to the Governor-General is responsible under the *Public Governance, Performance and Accountability Act 2013* (the Act) for the preparation and fair presentation of annual financial statements that comply with Australian Accounting Standards – Simplified Disclosures and the rules made under the Act. The Official Secretary to the Governor-General is also responsible for such internal control as the Official Secretary to the Governor-General determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Official Secretary to the Governor-General is responsible for assessing the ability of the Entity to continue as a going concern, taking into account whether the Entity's operations will cease as a result of an administrative restructure or for any other reason. The Official Secretary to the Governor-General is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the assessment indicates that it is not appropriate.

Auditor's responsibilities for the audit of the financial statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian National Audit Office Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with the Australian National Audit Office Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control;
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Accountable Authority;
- conclude on the appropriateness of the Accountable Authority's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern; and
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Accountable Authority regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Australian National Audit Office



Saminda Maddumahewa

Audit Principal

Delegate of the Auditor-General

Canberra

25 September 2026

**Office of the Official Secretary to the Governor-General
Statement by the Official Secretary to the Governor-General
and Chief Financial Officer**

In our opinion, the attached financial statements for the year ended 30 June 2026 comply with subsection 42 (2) of the *Public Governance, Performance and Accountability Act 2013 (PGPA Act)*, and are based on properly maintained financial records as per subsection 41 (2) of the PGPA Act.

In our opinion, at the date of this statement, there are reasonable grounds to believe that the Office of the Official Secretary to the Governor-General will be able to pay its debts as and when they fall due.

Signed.....


Gerard Martin PSM
Official Secretary to the Governor-General
Office of the Official Secretary to the Governor-General
25 September 2026

Signed.....


Debbie Banerjee
Chief Financial Officer
Office of the Official Secretary to the Governor-General
25 September 2026

Office of the Official Secretary to the Governor-General
STATEMENT OF COMPREHENSIVE INCOME
for the year ended 30 June 2026

		2026	2025	Original Budget
	Notes	\$	\$	\$
NET COST OF SERVICES				
Expenses				
Employee benefits	1A	12,602,694	11,888,101	10,537,000
Supplier expenses	1B	6,191,421	6,067,929	6,023,000
Depreciation and amortisation	5	520,337	505,810	468,000
Finance costs	1C	135	-	-
Losses from asset write-offs		-	70,312	-
Total expenses		19,314,587	18,532,152	17,028,000
Own-source revenue				
Revenue from contracts with customers	2A	171,881	291,687	331,000
Resources received free of charge	2B	181,775	185,162	188,000
Interest	2C	89	-	-
Total own-source revenue		353,745	476,849	519,000
Gains				
Gains from sale of assets		-	25,324	-
Total Gains		-	25,324	-
Net cost of services		(18,960,842)	(18,029,979)	(16,509,000)
Revenue from Government				
Departmental annual appropriations		20,169,000	16,058,000	16,041,000
Surplus (Deficit) on continuing operations		1,208,158	(1,971,979)	(468,000)
OTHER COMPREHENSIVE INCOME				
Items not subject to subsequent reclassification to net cost of services				
Changes in asset revaluation reserve		-	194,540	-
Total other comprehensive income		-	194,540	-
Total comprehensive income/(loss)		1,208,158	(1,777,439)	(468,000)

The above statement should be read in conjunction with the accompanying notes.

Office of the Official Secretary to the Governor-General
STATEMENT OF COMPREHENSIVE INCOME Budget Variance Commentary
for the year ended 30 June 2026

Explanation of Major Variances ¹	Affected line item
<u>Employee benefits</u> Employee benefits expenses were \$2.066 million (19.6%) above budget. This variance was partly driven by the commencement of 19 new staff members in the Honours and Awards Secretariat towards the end of the year. These positions were not included in the original budget, as funding was received through the 2025-26 Mid-Year Economic and Fiscal Outlook (MYEFO). The variance was further impacted by the finalisation of the Enterprise Agreement, which resulted in unbudgeted wage increases and a corresponding increase in employee provisions. In addition, changes to the discount rate applied to employee provisions contributed to the higher-than-budgeted expenditure.	<i>Employee benefits (Statement of Comprehensive Income), Other payable, employee provisions (Statement of Financial Position), Operating cash used - Employees (Cash Flow Statement)</i>
<u>Own source revenue</u> Revenue from contracts with customers was under budget by -\$159k (-45%). The actual expense represents revenue received under a Memorandum of Understanding with the Department of Prime Minister and Cabinet, for landscape work for Kirribilli House. The original budget was incorrectly overstated due to prior period actuals.	<i>Own source income (Statement of Comprehensive Income), Operating cash received – Rendering of services (Cash Flow Statement)</i>
<u>Revenue from Government</u> Revenue from Government was over budget by \$4.128m (25.73%). This was due to the additional funding received in 2025-26 MYEFO.	<i>Departmental annual appropriations (Statement of Comprehensive Income), Trade and other receivables (Statement of Financial Position), Appropriations (Cash Flow Statement),</i>
¹ A variation is considered major when the variance between budget and actual is both greater than 10% and greater than 2% of the relevant category (expenses, revenue, assets, liabilities, receipts, or payments). An item below this threshold will be included if considered important for the reader's understanding.	

Office of the Official Secretary to the Governor-General
STATEMENT OF FINANCIAL POSITION
as at 30 June 2026

	Notes	2026 \$	2025 \$	Original Budget \$
ASSETS				
Financial assets				
Cash and cash equivalents		390,604	163,195	166,000
Trade and other receivables	4	<u>3,459,391</u>	<u>840,131</u>	<u>719,000</u>
Total financial assets		<u>3,849,995</u>	<u>1,003,326</u>	<u>885,000</u>
Non-financial assets				
Property, plant and equipment ¹	5	1,480,438	1,862,230	1,839,000
Intangibles	5	-	4,969	138,000
Inventories		31,009	28,421	30,000
Prepayments		<u>307,293</u>	<u>313,711</u>	<u>293,000</u>
Total non-financial assets		<u>1,818,740</u>	<u>2,209,331</u>	<u>2,300,000</u>
Total assets		<u>5,668,735</u>	<u>3,212,657</u>	<u>3,185,000</u>
LIABILITIES				
Payables				
Suppliers	6A	794,423	508,543	877,000
Other payables	6B	697,076	435,175	343,000
Leases	6C	<u>3,532</u>	<u>-</u>	<u>6,000</u>
Total payables		<u>1,495,031</u>	<u>943,718</u>	<u>1,226,000</u>
Provisions				
Employee provisions	7	<u>3,042,163</u>	<u>2,768,556</u>	<u>2,667,000</u>
Total provisions		<u>3,042,163</u>	<u>2,768,556</u>	<u>2,667,000</u>
Total liabilities		<u>4,537,194</u>	<u>3,712,274</u>	<u>3,893,000</u>
Net (liabilities)/assets		<u>1,131,541</u>	<u>(499,617)</u>	<u>(708,000)</u>
EQUITY				
Contributed equity		5,851,665	5,428,665	5,783,000
Asset revaluation reserve		976,631	976,631	782,000
Accumulated deficit		<u>(5,696,755)</u>	<u>(6,904,913)</u>	<u>(7,273,000)</u>
Total equity		<u>1,131,541</u>	<u>(499,617)</u>	<u>(708,000)</u>

The above statement should be read in conjunction with the accompanying notes.

¹ Right-of-use assets are included in the property, plant and equipment category of non-financial assets.

Office of the Official Secretary to the Governor-General
STATEMENT OF FINANCIAL POSITION Budget Variance Commentary
as at 30 June 2026

Explanation of Major Variances ¹	Affected line item
<u>Trade and other receivables</u> Trade and other receivables were over budget by \$2.74m, due to additional funding received at MYEFO that was not originally budgeted. The funding was not fully expended within the year, \$1.3m of the funding was designed to bolster the Office's cash reserves for future financial years. \$1.4m of the funding was provided to address a specific project in Honours and Awards Secretariat that spanned 2025-26 and 2026-27.	<i>Trade and other receivables (Statement of Financial Position), Operating cash received (Cash Flow Statement), Appropriations received (Cash Flow Statement), Section 74 receipts transferred to the Official Public Account (OPA) (Cash Flow Statement)</i>
<u>Non-financial assets</u> Plant and equipment were under budget by \$359k (20%) as the Office did not spend as much on property, plant and equipment as originally anticipated due to timing and nature of capital and Information Technology projects.	<i>Non-financial assets (Statement of Financial Position), Investing cash used (Cash Flow Statement), Operating cash used (Cash Flow Statement)</i>
<u>Other payables</u> Other payables were \$354k above budget, primarily due to the high volume of June supplier invoices accrued. Most of these invoices related to property maintenance activities and ICT quarterly support and transition services to Department of Parliamentary services.	<i>Payables (Statement of Financial Position), Operating cash used (Cash Flow Statement)</i>
¹ A variation is considered major when the variance between budget and actual is both greater than 10% and greater than 2% of the relevant category (expenses, revenue, assets, liabilities, receipts, or payments). An item below this threshold will be included if considered important for the reader's understanding.	

Office of the Official Secretary to the Governor-General
STATEMENT OF CHANGES IN EQUITY
for the year ended 30 June 2026

	2026 \$	2025 \$	Original Budget \$
CONTRIBUTED EQUITY			
Opening balance			
Balance carried forward from previous period	5,428,665	5,003,665	5,360,000
Transactions with owners			
Departmental capital budget	423,000	425,000	423,000
Total transactions with owners	423,000	425,000	423,000
Closing balance as at 30 June	5,851,665	5,428,665	5,783,000
RETAINED EARNINGS			
Opening balance			
Balance carried forward from previous period	(6,904,913)	(4,932,934)	(6,805,000)
Comprehensive income			
Surplus/(Deficit) for the period	1,208,158	(1,971,979)	(468,000)
Total comprehensive income/(loss)	1,208,158	(1,971,979)	(468,000)
Closing balance as at 30 June	(5,696,755)	(6,904,913)	(7,273,000)
ASSET REVALUATION RESERVE			
Opening balance			
Balance carried forward from previous period	976,631	782,091	782,000
Comprehensive income			
Other comprehensive income	-	194,540	-
Total comprehensive income	-	194,540	-
Closing balance as at 30 June	976,631	976,631	782,000
TOTAL EQUITY			
Opening balance			
Balance carried forward from previous period	(499,617)	852,822	(663,000)
Adjusted opening balance	(499,617)	852,822	(663,000)
Comprehensive income			
Surplus/(Deficit) for the period	1,208,158	(1,971,979)	(468,000)
Other comprehensive income	-	194,540	-
Total comprehensive Income/(loss)	1,208,158	(1,777,439)	(468,000)
Contributed equity			
Departmental capital budget	423,000	425,000	423,000
Total contributed equity	423,000	425,000	423,000
Closing balance as at 30 June	1,131,541	(499,617)	(708,000)

The above statement should be read in conjunction with the accompanying notes.

Accounting Policy

Equity Injections

Amounts appropriated which are designated as 'equity injections' for a year and Departmental Capital Budgets are recognised directly in contributed equity in that year.

Office of the Official Secretary to the Governor-General
CASH FLOW STATEMENT
for the year ended 30 June 2026

	2026	2025	Original Budget
	\$	\$	\$
OPERATING ACTIVITIES			
Cash received			
Appropriations	18,952,310	18,989,223	16,041,000
Rendering of services and other receipts	721,086	800,982	331,000 ¹
GST received (net)	(39,321)	32,135	-
Total cash received	19,634,075	19,822,340	16,372,000
Cash used			
Employees	(12,398,774)	(12,262,917)	(10,537,000)
Suppliers	(5,834,952)	(6,280,100)	(5,835,000)
Section 74 receipts transferred to OPA	(1,171,450)	(1,293,685)	-
Interest payments on lease liabilities	(135)	-	-
Total cash used	(19,405,311)	(19,836,702)	(16,372,000)
Net cash (used by)/from operating activities	228,764	(14,362)	-
INVESTING ACTIVITIES			
Cash received			
Proceeds from sales of property, plant and equipment	-	18,770	-
Total cash received	-	18,770	-
Cash used			
Purchase of property, plant and equipment	(133,575)	(216,428)	(423,000)
Total cash used	(133,575)	(216,428)	(423,000)
Net cash (used by) investing activities	(133,575)	(197,658)	(423,000)
FINANCING ACTIVITIES			
Cash received			
Contributed equity - DCB	133,885	210,584	423,000
Total cash received	133,885	210,584	423,000
Cash used			
Principal payments of lease liabilities	(1,665)	(1,800)	-
Total cash used	(1,665)	(1,800)	-
Net cash from financing activities	132,220	208,784	423,000
Net (decrease)/increase in cash held	227,409	(3,236)	-
Cash and cash equivalents at the beginning of the reporting period	163,195	166,431	166,000
Cash and cash equivalents at the end of the reporting period	390,604	163,195	166,000

The above statement should be read in conjunction with the accompanying notes.

¹Original budget represents rendering of services only, actual expenses reflect other cash receipts

Office of the Official Secretary to the Governor-General
ADMINISTERED SCHEDULE OF COMPREHENSIVE INCOME
for the year ended 30 June 2026

		2026	2025	Original Budget
	Notes	\$	\$	\$
NET COST OF SERVICES				
EXPENSES				
Suppliers	11	3,260,108	2,154,587	1,892,000
Governor-General's salary		709,017	709,017	709,000
Council Members' remuneration		213,337	117,980	-
Depreciation and amortisation	14	2,476,423	2,574,812	1,843,000
Write-down and impairment of assets	14	45,550	84,747	-
Total expenses		6,704,435	5,641,143	4,444,000
INCOME				
Revenue				
Non-taxation revenue				
Revenue from contracts with customers - sale of goods		39,475	41,901	28,000
Total non-taxation revenue		39,475	41,901	28,000
Total income		39,475	41,901	28,000
Net cost of services		(6,664,960)	(5,599,242)	(4,416,000)
(Deficit) on continuing operations		(6,664,960)	(5,599,242)	(4,416,000)
OTHER COMPREHENSIVE INCOME				
Items not subject to subsequent reclassification to net cost of services				
Changes in asset revaluation reserve		11,500,000	37,623,994	-
Total other comprehensive income		11,500,000	37,623,994	-
Total comprehensive income/(loss) attributable to the Australian Government		4,835,040	32,024,752	(4,416,000)

The above statement should be read in conjunction with the accompanying notes.

Office of the Official Secretary to the Governor-General
ADMINISTERED SCHEDULE OF ASSETS AND LIABILITIES
as at 30 June 2026

		2026	2025	Original Budget ⁱ
	Notes	\$	\$	\$
ASSETS				
Financial assets				
Cash and cash equivalents		961	919	1,000
Trade and other receivables	13	52,781	100,109	327,000
Total financial assets		53,742	101,028	328,000
Non-financial assets				
Land and buildings	14	221,002,005	211,853,813	179,372,000
Property, plant and equipment	14	1,406,258	1,285,600	1,339,000
Inventories	15	5,701,573	5,948,610	6,085,000
Total non-financial assets		228,109,836	219,088,023	186,796,000
Total assets administered on behalf of Government		228,163,578	219,189,051	187,124,000
LIABILITIES				
Payables				
Suppliers	16	895,330	317,267	1,328,000
Total payables		895,330	317,267	1,328,000
Total liabilities administered on behalf of Government		895,330	317,267	1,328,000
Net assets		227,268,248	218,871,784	185,796,000

The above statement should be read in conjunction with the accompanying notes.

Due to the timing of the original budget estimates and subsequent asset revaluations, actual non-financial assets balances in FY2025-26 were higher than budget. These factors could not reasonably be anticipated or controlled by management at the time the budget was developed.

Office of the Official Secretary to the Governor-General
SCHEDULE OF ADMINISTERED ITEMS Budget Variance Commentary
for the year ended 30 June 2026

Explanation of Major Variances ¹	Affected line item
<u>Suppliers</u> Suppliers expenses were over budget by \$1.368m, driven by an increase in purchases of insignia and associated products. The financial statements recognise the cost of insignia inventory as an expense once the insignia is awarded and issued. The budget recognises supplier expense as the total cash funding available to the office for medals and other related purchases. In addition, the Office incurred increased expenses to support the Cloud Awards technical nominations system. <u>Suppliers payables</u> Suppliers payables were under budget by \$433k. This relates to a lower volume of insignia purchased in June 2026 compared to June 2025, as well as less administered capital projects occurring during the year.	<i>Supplier expense (Administered Schedule of Comprehensive Income), Inventories (Administered Schedule of Assets and Liabilities), Operating cash used (Cash Flow Statement), Suppliers payables (Administered Schedule of Assets and Liabilities)</i>
<u>Council Members Remuneration</u> The Government decision made in 2025 through a determination (<i>Remuneration Tribunal Amendment Determination 2025</i>) to remunerate Council Members, with costs to be absorbed by the Office, was not reflected at the time the original budget was determined.	<i>Council Member Remuneration (Administered Schedule of Comprehensive Income), Suppliers payable (Administered Schedule of Financial Position)</i>
<u>Depreciation and amortisation</u> Depreciation and amortisation were over budget by \$633k (34.37%). The increased depreciation and amortisation is due to depreciation from major capital works in prior financial years not being reflected accurately in the budget.	<i>Depreciation and amortisation expense (Administered Schedule of Comprehensive Income), Non-financial assets (Administered Schedule of Assets and Liabilities)</i>
<u>Revenue from contracts with customers - sale of goods</u> Sale of goods were over budget by \$11k (40.98%). This is due to higher-than-expected number of requests for replacement insignia.	<i>Revenue from contracts with customers – sale of goods (Administered Schedule of Comprehensive Income)</i>
<u>Other comprehensive income</u> An independent comprehensive valuation of land resulted in an increase of \$11.5m, compared to budget.	<i>Supplier expense (Administered Schedule of Comprehensive Income), Non-financial assets (Administered Schedule of Assets and Liabilities)</i>
¹ A variation is considered major when the variance between budget and actual is both greater than 10% and greater than 2% of the relevant category (expenses, revenue, assets, liabilities, receipts, or payments). An item below this threshold will be included if considered important for the reader's understanding.	

Office of the Official Secretary to the Governor-General
ADMINISTERED RECONCILIATION SCHEDULE
for the year ended 30 June 2026

	2026	2025
	\$	\$
Opening assets less liabilities as at 1 July	218,871,784	181,381,815
Net cost of services		
Income	39,475	41,901
Expenses		
Payments to entities other than corporate Commonwealth entities	(6,704,435)	(5,641,143)
Other comprehensive income		
Revaluations transferred from reserves	11,500,000	37,623,994
Transfers (to)/from the Australian Government		
Appropriation transfers from the Official Public Account (OPA)		
Annual appropriations	3,166,829	5,940,201
Special appropriations (unlimited)	709,000	709,017
Appropriation transfers to OPA		
Transfers to OPA	(314,405)	(1,184,001)
Closing assets less liabilities as at 30 June	227,268,248	218,871,784

The above statement should be read in conjunction with the accompanying notes.

Accounting Policy

Administered Cash Transfers to and from the Official Public Account

Revenue collected by the Office for use by the Government rather than the Office is administered revenue. Collections are transferred to the Official Public Account (OPA) maintained by the Department of Finance. These transfers to the OPA are adjustments to the administered cash held by the Office on behalf of the Government and reported as such in the schedule of administered cash flows and in the administered reconciliation schedule.

Office of the Official Secretary to the Governor-General
ADMINISTERED CASH FLOW STATEMENT
for the year ended 30 June 2026

	2026	2025
Notes	\$	\$
OPERATING ACTIVITIES		
Cash received		
Sales of goods and rendering of services	105,560	175,048
Net GST received	-	90,351
Total cash received	105,560	265,399
Cash used		
Suppliers	(2,661,223)	(3,142,933)
Governor-General's salary	(709,017)	(709,017)
Net GST paid	(15,123)	-
Total cash used	(3,385,363)	(3,851,950)
Net cash (used by) operating activities	(3,279,803)	(3,586,551)
INVESTING ACTIVITIES		
Cash used		
Purchase of plant and equipment	(281,579)	(1,878,753)
Total cash used	(281,579)	(1,878,753)
Net cash (used by) investing activities	(281,579)	(1,878,753)
Cash from Official Public Account		
Appropriations	3,875,829	6,649,218
Total cash from Official Public Account	3,875,829	6,649,218
Cash to Official Public Account		
Appropriations	(314,405)	(1,184,001)
Total cash (to) Official Public Account	(314,405)	(1,184,001)
Net (decrease)/increase in cash held	42	(87)
Cash and cash equivalents at the beginning of the reporting period	919	1,006
Cash and cash equivalents at the end of the reporting period	961	919
6.1A		
The above statement should be read in conjunction with the accompanying notes.		

Office of the Official Secretary to the Governor-General

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Overview

1.1 Outcome

The Office of the Official Secretary to the Governor-General (the Office) is an Australian Government controlled Non-Corporate Commonwealth Entity (NCE). The Office is a statutory office established under the *Governor-General Act 1974* and is structured to meet the following outcome:

Outcome 1

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

The Office's activities contributing toward the outcome are classified as either departmental or administered. Departmental activities involve the use of assets, liabilities, income and expenses controlled or incurred by the Office in its own right. Administered activities involve the management oversight by the Office, on behalf of the Government, of items controlled or incurred by the Government.

Departmental activities are identified under one program - Support for the Governor-General and Official Functions and three program components:

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

The Office conducts the following administered activities on behalf of the Government:

- Pays the salary of the Governor-General.
- Pays remuneration to members of the Council for the Order of Australia, Australian Bravery Decorations Council and National Emergency Medal Committee.
- Purchases goods and services in connection with the administration of the Australian Honours and Awards system.
- Provides for depreciation of assets used in connection with the provision of services to the Governor-General.
- Manages and maintains the official household and property.

The financial statements have been prepared on a going concern basis in accordance with Australian Accounting Standards. This basis assumes that the Office will realise its assets and settle its liabilities in the ordinary course of business.

The Office is an Australian Government controlled non-corporate Commonwealth entity and a statutory office established under the *Governor-General Act 1974*. The continued existence of the Office in its present form and with its present programs is dependent on Government policy and on continuing funding by Parliament.

The Office continues to experience financial pressures arising from cost increases across supplier, employee, property, ICT and compliance-related expenditure. These pressures are monitored through established financial management processes, including expenditure controls, regular budget reporting, forecasting and executive oversight. Management continues to assess the impact of these pressures on the Office's available funding and its capacity to meet obligations as they fall due.

These measures, together with supplementary non-ongoing funding provided through the 2025-26 Mid-Year Economic and Fiscal Outlook (MYEFO), resulted in the Office reporting a surplus from continuing operations of \$1.208 million.

Continued operations at current levels without adjustments will exhaust the Office's cash reserves and appropriations by June 2027. Before this time and in the absence of further funding being received, the Office would determine further cost reductions by limiting operations to ensure liabilities are met as and when they fall due, noting this would further impact on delivery of components of the Office's outcome.

Office of the Official Secretary to the Governor-General NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

The Office continues to monitor expenditure against available appropriations and engage with the Department of the Prime Minister and Cabinet and the Department of Finance on future funding requirements.

Based on management's assessment, including the Office's statutory status, essential functions, available funding, expenditure controls and ongoing discussions on future funding arrangements, the going concern basis of preparation remains appropriate.

1.2 Basis of Preparation of the Financial Statements

The financial statements are required by section 42 of the *Public Governance, Performance and Accountability Act 2013*.

The financial statements have been prepared in accordance with:

- a) Public Governance, Performance and Accountability (Financial Reporting) Rule 2015 (FRR); and
- b) Australian Accounting Standards and Interpretations – including simplified disclosures for Tier 2 Entities under AASB 1060 issued by the Australian Accounting Standards Board (AASB) that apply for the reporting year.

The financial statements have been prepared on an accrual basis and in accordance with the historical cost convention, except for certain assets at fair value. Except where stated, no allowance is made for the effect of changing prices on the results or the financial position. The financial statements are presented in Australian dollars.

1.3 New Accounting Standards

All new and revised standards, interpretations and amending standards that were issued prior to the sign-off date and applicable to the current reporting period did not and are not expected to have a material financial impact on the Office's financial statements.

1.4 Significant Accounting Judgement and Estimates

No accounting assumptions and estimates have been identified that have a significant risk of causing a material adjustment to carrying amounts of assets and liabilities within the next accounting year.

In accordance with AASB 13 *Fair Value Measurement* the fair value of Property, Plant and Equipment has been taken to be the market price of similar assets as determined by an independent valuer.

1.5 Revenue

Revenue from Government

Amounts appropriated for departmental appropriations for the year (adjusted for any formal additions and reductions) are recognised as revenue from Government when the Office gains control of the appropriation, except for certain amounts that relate to activities that are reciprocal in nature, in which case revenue is recognised only when it has been earned. Appropriations receivables are recognised at their nominal amounts.

Sale of Assets

Gains from disposal of non-current assets are recognised when control of the asset has passed to the buyer.

1.6 Cash

Cash and cash equivalents include cash on hand and cash at bank. Cash is recognised at its nominal amount.

1.7 Inventories

Inventories held for distribution are valued at cost, adjusted for any loss of service potential. Inventories acquired at no cost or nominal consideration are initially measured at current replacement cost at the date of acquisition.

Office of the Official Secretary to the Governor-General

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

1.8 Taxation

The Office is exempt from all forms of taxation except Fringe Benefits Tax (FBT) and the Goods and Services Tax (GST).

1.9 Reporting of Administered Activities

Administered revenues, expenses, assets, liabilities and cash flows are disclosed in the administered schedules and related notes.

Except where otherwise stated below, administered items are accounted for on the same basis and using the same policies as for departmental items, including the application of Australian Accounting Standards.

Revenue

All administered revenues are revenues relating to the course of ordinary activities performed by the Office on behalf of the Australian Government. As such, administered appropriations are not revenues of the Office in that the Office only oversees distribution or expenditure of the funds as directed.

Revenue is generated from the sale of replacement insignia to recipients who earlier received awards under the Australian Honours and Awards system. Administered fee revenue is recognised when it is invoiced. It is recognised at its nominal amount less any impairment allowance account. Collectability of debts is reviewed at balance date. Allowances are made when collection of the debt is judged to be less rather than more likely.

1.10 Events After the Reporting Year

There are no subsequent events occurring after 30 June 2026 that would have a material impact on the financial statements.

1.11 Contingent Assets and Liabilities

The Office is not aware of any material contingent assets or liabilities as at 30 June 2026.

Office of the Official Secretary to the Governor-General
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

1. Expenses

	2026	2025
	\$	\$
Note 1A: Employee benefits		
Wages and salaries ¹	9,630,697	9,010,303
Superannuation:		
Defined contribution plans	1,268,273	1,159,295
Defined benefit plans	497,191	420,066
Leave and other entitlements ¹	1,206,533	1,298,437
Total employee benefits	12,602,694	11,888,101

Accounting Policy

Accounting policies for employee related expenses is contained in Note 7.

Note 1B: Supplier expenses

Goods and services supplied or rendered

Consultants and contractors ¹	611,224	1,131,248
Travel	453,552	629,113
IT services ²	1,616,398	1,352,326
Property maintenance	1,357,566	1,201,043
Professional fees	1,032,191	783,091
Printing, consumables and general	188,483	198,756
Household and hospitality	501,720	392,415
Other	252,744	246,942
Total goods and services supplied or rendered	6,013,878	5,934,934

Provision of goods	221,882	534,343
Rendering of services	5,791,996	5,400,600
Total goods and services supplied or rendered	6,013,878	5,934,934

Other suppliers

Workers' compensation expenses	177,543	132,995
Total other suppliers	177,543	132,995
Total suppliers	6,191,421	6,067,929

¹ Consultants expenditure (\$40k) decreased from 2024-25 to 2025-26 primarily due to Cloud Awards related costs now being funded from administered appropriations rather than departmental funding. The decrease was also driven by the redirection of reclassified funding received in 2025-26 towards ongoing property maintenance activities. Contractor expenditure (\$571k) decreased from 2024-25 to 2025-26 primarily due to the redirection of reclassified funding received in 2025-26 towards ongoing property maintenance activities.

² IT services include cloud computing arrangements.

Note 1C: Finance costs

Interest on lease liabilities ¹	135	-
Total finance costs	135	-

¹ Interest component of lease payments for a right of use (ROU) asset recognised under AASB 16.

Office of the Official Secretary to the Governor-General NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

2. Own-Source Revenue

	2026	2025
	\$	\$
Note 2A: Revenue from contracts with customers		
Rendering of services ¹	171,881	231,743
Miscellaneous receipts	-	59,944
Total revenue from contracts with customers	171,881	291,687

Disaggregation of revenue from contracts with customers

Type of customer:

Service delivery to Australian Government entities	171,094	231,743
Sales to non-Government entities ²	787	59,944
	171,881	291,687

¹ Rendering of services for the current financial year predominantly relates to revenue from the memorandum of understanding (MOU) with the Department of Prime Minister and Cabinet (PM&C) to undertake grounds maintenance at Kirribilli House on its behalf.

² Sales to non-Government entities in FY2025-26 (\$787) reflect amounts received for official gifts retained by the Governor-General in accordance with the Office's gift policy. An invoice was issued in accordance with the policy, and payment was received within the agreed payment term. In FY2024-25 (\$59,944) related to once-off workers compensation received for an employee.

Accounting Policy

Revenue from the provision of services is recognised when control has been transferred to the buyer. Under the income recognition model of *AASB 15 Revenue from Contracts with Customers* the Office shall first determine whether an enforceable agreement exists and whether the promises to transfer goods or services to the customer are 'sufficiently specific'. If an enforceable agreement exists and the promises are 'sufficiently specific' (to a transaction or part of a transaction), the Office applies the general *AASB 15 Revenue from Contracts with Customers* principles to determine the appropriate revenue recognition. If these criteria are not met, the Office shall consider whether *AASB 1058 Income of Not-for-Profit Entities* applies.

The transaction price is the total amount of consideration to which the Office expects to be entitled in exchange for transferring promised goods or services to a customer. The consideration promised in a contract with a customer may include fixed amounts, variable amounts, or both.

Receivables for goods and services, which have 30-day (2025: 30-day) terms, are recognised at the nominal amounts due less any impairment allowance account. Collectability of debts is reviewed at end of the reporting year. Allowances are made when collectability of the debt is judged to be less rather than more likely.

Note 2B: Resources received free of charge

Resources received free of charge

Audit services provided by the Australian National Audit Office	85,000	85,000
Secondment arrangements	96,775	100,162
Resources received free of charge	181,775	185,162

Accounting Policy

Resources received free of charge

Resources received free of charge are recognised as revenue when, and only when, a fair value can be reliably determined and the services would have been purchased if they had not been donated. Use of those resources is recognised as an expense. Resources received free of charge are recorded as either revenue or gains depending on their nature.

Secondments

Secondment arrangement services received free of charge are accounted for as the fair value that the Office would otherwise have paid for the services if not provided voluntarily. In accordance with the requirements of *AASB 1058*, the value of these services has been recognised as resources received free of charge for the financial year.

On the initial recognition of secondment arrangement services as an asset or an expense, the Office recognises any related amounts in accordance with the relevant standard. The Office recognises the excess of the fair value of the services over the recognised related amounts as income immediately in the income statement.

Office of the Official Secretary to the Governor-General
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

	2026	2025
	\$	\$
<u>Note 2C: Interest</u>		
Interest revenue		
Interest	89	-
Total Interest	89	-

Office of the Official Secretary to the Governor-General
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

3. Fair Value Measurement

	Fair value measurements at the end of the reporting period	
	2026 \$	2025 \$
Note 3: Non-financial assets		
Property, plant and equipment	<u>1,480,438</u>	<u>1,862,230</u>
Total property, plant and equipment	<u>1,480,438</u>	<u>1,862,230</u>
Total fair value measurements	<u>1,480,438</u>	<u>1,862,230</u>

Accounting Policy

In accordance with *AASB 13 Fair Value Measurement* the fair value of property, plant and equipment has been taken to be the market price of similar assets as determined by an independent valuer.

Comprehensive valuations of property, plant and equipment assets at Government House and Admiralty House were conducted as at 30 June 2025 by an independent valuer, Jones Lang Lasalle (JLL), in accordance with the revaluation policy stated at Note 5. For FY2025-26, revaluation was only performed on administered land assets.

The experts provided written assurance that the models developed to value assets are in compliance with accounting and valuation standards. The valuations took into consideration uncertain market conditions which has resulted in a degree of uncertainty on the wider economy and real estate market.

The valuation methodologies used (the market approach and the depreciated replacement cost method) have reflected current market conditions.

Office of the Official Secretary to the Governor-General
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

4. Financial Assets

	2026	2025
	\$	\$
Note 4: Trade and other receivables		
Goods and services receivables		
Other receivables	33,375	131,574
GST receivable from the Australian Taxation Office	43,300	3,979
Total goods and services receivables	76,675	135,553
Appropriation receivables		
Appropriations receivable ¹	3,382,716	704,578
Total appropriation receivables	3,382,716	704,578
Total trade and other receivables (net)	3,459,391	840,131

Credit terms for goods and services were within 30 days (2025: 30 days)

¹To be read in conjunction with Note 18. Excludes unspent cash of \$390,604.

Accounting Policy

Financial assets

Trade and other receivables that are held for the purpose of collecting the contractual cash flows where the cash flows are solely payments of principal and interest (SPPI), that are not provided at below-market interest rates, are subsequently measured at amortised cost using the effective interest method adjusted for any loss allowance.

Office of the Official Secretary to the Governor-General
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

5. Non-Financial Assets

5: Reconciliation of the Opening and Closing Balances of Property, Plant and Equipment

	Property, plant and equipment \$	Computer software purchased \$	Total \$
As at 1 July 2025			
Gross book value	1,862,230	973,789	2,836,019
Accumulated depreciation, amortisation and impairment	-	(968,819)	(968,819)
Total as at 1 July 2025	1,862,230	4,970	1,867,200
Additions			
Asset purchases	133,575	-	133,575
Work in progress	128,378	-	128,378
Right-of-use assets	5,197	-	5,197
Depreciation and amortisation	(515,367)	(4,970)	(520,337)
Total as at 30 June 2026	1,480,438	-	1,480,438
Total as at 30 June 2026 represented by			
Gross book value	1,995,805	973,789	2,969,594
Accumulated depreciation, amortisation and impairment	(515,367)	(973,789)	(1,489,156)
Total as at 30 June 2026	1,480,438	-	1,480,438

Office of the Official Secretary to the Governor-General NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Revaluations of non-financial assets

A desktop valuation of land at Government House and Admiralty House were conducted as at 30 June 2026 by an independent valuer, JLL, in accordance with the revaluation policy. This resulted in an increase of \$11.5m in the fair value of the non-current assets.

Contractual commitments for the acquisition of property, plant, equipment and intangible assets

Contractual commitments relating to non-financial assets amounted to nil (2025: nil).

Accounting Policy

Acquisition of Assets

Assets are recorded at cost on acquisition except as stated below. The cost of acquisition includes the fair value of assets transferred in exchange and liabilities undertaken. Financial assets are initially measured at their fair value plus transaction costs where appropriate.

Asset Recognition Threshold

Purchases of property, plant and equipment are recognised initially at cost in the statement of financial position, except for purchases costing less than \$3,000, which are expensed in the year of acquisition (other than where they form part of a group of similar items which are significant in total).

The initial cost of an asset includes an estimate of the cost of dismantling and removing the item and restoring the site on which it is located.

ROU Assets

Leased ROU assets are capitalised at the commencement date of the lease and comprise the initial lease liability amount, initial direct costs incurred when entering into the lease less any lease incentives received. These assets are accounted for by Commonwealth lessees as separate asset classes to corresponding assets owned outright, but included in the same column as where the corresponding underlying assets would be presented if they were owned.

Following initial application, an impairment review is undertaken for any ROU lease asset that shows indicators of impairment and any impairment loss is recognised against any ROU lease asset that is impaired. Lease ROU assets continue to be measured at cost after initial recognition in the Office's financial statements.

Revaluations

Following initial recognition at cost, property plant and equipment (excluding ROU assets) are carried at fair value (or an amount not materially different from fair value) less subsequent accumulated depreciation and accumulated impairment losses. Valuations are conducted annually, and OOSGG has a three-year agreement with JLL to undertake the assessments. Under the current agreement, which covers FY23-24 to FY2025-26, a desktop review of land assets was conducted in FY2023-24, a comprehensive valuation of all administered assets was completed in FY2024-25, and a desktop review of land assets was undertaken in Fy2025-26. These revaluations help ensure that the carry amount of assets do not differ materially from their fair value at the reporting date. The frequency and scope of independent valuations are determined with regard to the volatility of market movements affecting the relevant assets. In Fy2025-26, the Office's administered land assets were independently valued by JLL to support the determination of fair value in accordance with applicable Australian Accounting Standards. Revaluation adjustments are made on a class basis. Any revaluation increment is credited to equity under the heading of asset revaluation reserve except to the extent that it reverses a previous revaluation decrement of the same asset class that was previously recognised in the surplus/deficit. Revaluation decrements for a class of assets are recognised directly in the surplus/deficit except to the extent that they reverse a previous revaluation increment for that class.

Any accumulated depreciation as at the revaluation date is eliminated against the gross carrying amount of the asset and the asset restated to the revalued amount.

Office of the Official Secretary to the Governor-General

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Depreciation

Depreciable property, plant and equipment are written-off to their estimated residual values over their estimated useful lives to the Office using, in all cases, the straight-line method of depreciation.

Depreciation rates (useful lives), residual values and methods are reviewed at each reporting date and necessary adjustments are recognised in the current, or current and future reporting years, as appropriate.

Depreciation rates applying to each class of depreciable assets are based on the following remaining useful lives:

	<u>2026</u>	<u>2025</u>
Buildings on freehold land	1 to 185 years	1 to 185 years
Plant and equipment	1 to 53 years	1 to 53 years
Furniture and fittings, fine arts and antiques	1 to 181 years	1 to 181 years
Motor vehicles	1 to 11 years	1 to 11 years
Ceremonial motor vehicles	31 years	31 years
Computer hardware	1 to 7 years	1 to 7 years

The depreciation rates for ROU assets are based on the commencement date to the earlier of the end of the useful life of the ROU asset or the end of the lease term.

Impairment

All assets were assessed for indications of impairment as at 30 June 2026. Where indications of impairment exist, the asset's recoverable amount is estimated and an impairment adjustment made if the asset's recoverable amount is less than its carrying amount.

The recoverable amount of an asset is the higher of its fair value less costs to sell and its value in use. Value in use is the present value of the future cash flows expected to be derived from the asset. Where the future economic benefit of an asset is not primarily dependent on the asset's ability to generate future cash flows, and the asset would be replaced if the Office was deprived of the asset, its value in use is taken to be its depreciated replacement cost.

Derecognition

An item of property, plant and equipment is derecognised upon disposal or when no further future economic benefits are expected from its use or disposal.

Intangibles

The Office's intangibles comprise purchased software for internal use. In the absence of an active market these assets are carried at cost less accumulated amortisation and accumulated impairment losses. Software is amortised on a straight-line basis over its anticipated useful life. The average useful life of the Office's software is 4 years (2025: 4 years). All software assets were fully amortised and had a nil carrying value as of 30 June 2026.

Office of the Official Secretary to the Governor-General
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

6. Payables

	2026	2025
	\$	\$
Note 6A: Suppliers		
Trade creditors and accruals	794,423	508,543
Total suppliers	794,423	508,543

Supplier payables are settled within 20 days (2025: 20 days).

Note 6B: Other payables

Salaries and wages	566,448	298,441
Superannuation	65,275	48,864
Other	65,353	87,870
Total other payables	697,076	435,175

Total other payables are expected to be settled in no more than 12 months.

Note 6C: Leases

Lease liabilities	3,532	-
Total leases	3,532	-

Maturity analysis - contractual undiscounted cash flows

Within 1 year	1,732	-
Within 1 to 5 years	1,800	-
Total leases	3,532	-

Total cash outflow for leases for the year ended 30 June 2026 was \$1,800 (2025: \$1,800).

The above lease disclosure should be read in conjunction with the accompanying Note 1C.

Accounting Policy

For all new contracts entered into, the Office considers whether the contract is or contains a lease. A lease is defined as 'a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a year of time in exchange for consideration'.

Once it has been determined that a contract is, or contains a lease, the lease liability is initially measured at the present value of the lease payments unpaid at the commencement date, discounted using the interest rate implicit in the lease, if that rate is readily determinable, or the Office's incremental borrowing rate.

Subsequent to initial measurement, the liability will be reduced for payments made and increased for interest. It is remeasured to reflect any reassessment or modification to the lease. When the lease liability is remeasured, the corresponding adjustment is reflected in the ROU asset or profit and loss depending on the nature of the reassessment or modification.

Office of the Official Secretary to the Governor-General
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

7. Employee Provisions

	2026	2025
	\$	\$
Note 7: Employee provisions		
Leave	3,042,163	2,768,556
Total employee provisions	3,042,163	2,768,556

Accounting Policy

Liabilities for short-term employee benefits and termination benefits due within twelve months of the end of the reporting year are measured at their nominal amounts.

Leave

The liability for employee benefits includes provision for annual leave and long service leave.

The leave liabilities are calculated on the basis of employees' remuneration at the estimated salary rates applicable at the time the leave is taken, including the Office's employer superannuation contribution rates to the extent that the leave is likely to be taken during service rather than paid out on termination.

The liability for long service leave has been calculated using Department of Finance (DoF) Shorthand Model which incorporates the work of an actuary as at 23 March 2026. The estimate of the present value of the liability takes into account attrition rates and pay increases through promotion and inflation.

Superannuation

Staff of the Office are members of the Public Sector Superannuation Scheme (PSS), the PSS accumulation plan (PSSap), or employee nominated superannuation funds held outside the Australian Government.

The PSS is a defined benefit scheme for the Australian Government. The PSSap is a defined contribution scheme.

The liability for defined benefits is recognised in the financial statements of the Australian Government and is settled by the Australian Government in due course. This liability is reported by the DoF's administered schedules and notes.

The Office makes employer contributions to the employees' defined benefit superannuation scheme at rates determined by an actuary to be sufficient to meet the current cost to the Government. The Office accounts for the contributions as if they were contributions to defined contribution plans.

The liability for superannuation recognised as at 30 June represents outstanding contributions.

Office of the Official Secretary to the Governor-General NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

8. Key Management Personnel Remuneration

Key management personnel (KMP) are those persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any director (whether executive or otherwise) of the entity. The Office has determined the KMP to be the Official Secretary and the Deputy Official Secretary. KMP remuneration is reported in the table below.

	2026	2025
	\$	\$
Note 8: Key management personnel remuneration		
Short-term employee benefits	620,323	615,226
Post-employment benefits	93,309	93,102
Other long-term employee benefits ¹	41,320	80,259
Total key management personnel remuneration expenses	754,952	788,587²

The total number of KMP that are included above is 2 (2025: 2).

¹ Other long-term employee benefits (long-service leave) reflects the effect of the current bond rate which increased to 4.73% (2025: 4.16%).

² Balances for FY2024-25 have been restated.

9. Related Party Disclosures

Related party relationships:

The Office is an Australian Government controlled entity. Related parties to the Office are KMP and other Australian Government entities. The Office has assessed the KMP to comprise of the Official Secretary and the Deputy Official Secretary.

Transactions with related parties:

Given the breadth of Government activities, related parties may transact with the government sector in the same capacity as ordinary citizens. Such transactions have not been separately disclosed in this note.

Giving consideration to relationships with related entities, and transactions entered into during the reporting year by the Office, it has been determined that there are no related party transactions to be separately disclosed.

Office of the Official Secretary to the Governor-General

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

10. Financial Instruments

	2026	2025
	\$	\$
Note 10: Categories of financial instruments		
Financial assets		
Financial assets at amortised cost		
Cash and cash equivalents	390,604	163,195
Trade and other receivables (net)	33,375	131,574
Total financial assets at amortised cost	423,979	294,769
Financial liabilities		
Financial liabilities measured at amortised cost		
Trade creditors and accruals	794,423	508,543
Other	65,353	87,870
Total financial liabilities measured at amortised cost	859,776	596,413

Accounting Policy

Financial Assets

In accordance with AASB 9 *Financial Instruments*, the Office classifies its financial assets as financial assets at amortised cost. The classification depends on both the Office's business model for managing the financial assets and contractual cash flow characteristics at the time of initial recognition. Financial assets are recognised when the Office becomes a party to the contract and, as a consequence, has a legal right to receive or a legal obligation to pay cash and derecognised when the contractual rights to the cash flows from the financial asset expire or are transferred upon trade date.

Financial Liabilities at Amortised Cost

Financial assets included in this category need to meet two criteria:

1. the financial asset is held in order to collect the contractual cash flows; and
2. the cash flows are SPPI on the principal outstanding amount.

Amortised cost is determined using the effective interest method.

Effective Interest Method

Income is recognised on an effective interest rate basis for financial assets that are recognised at amortised cost.

Impairment of Financial Assets

Financial assets are assessed for impairment at the end of each reporting year based on expected credit losses, using the general approach which measures the loss allowance based on an amount equal to lifetime expected credit losses where risk has significantly increased, or an amount equal to 12-month expected credit losses if risk has not increased.

The simplified approach for trade and other receivables is used. This approach always measures the loss allowance as the amount equal to the lifetime expected credit losses.

A write-off constitutes a derecognition event where the write-off directly reduces the gross carrying amount of the financial asset.

Financial Liabilities

Financial liabilities are classified as other financial liabilities. Financial liabilities are recognised and derecognised upon 'trade date'.

Office of the Official Secretary to the Governor-General

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

11. Administered – Expenses

	2026	2025
	\$	\$
Note 11: Suppliers		
Goods and services supplied or rendered		
Cost of insignia ¹	1,862,127	1,526,621
Consultants and contractors	793,532	341,323
Travel	114,031	139,646
Other	490,418	146,997
Total good and services supplied or rendered	3,260,108	2,154,587
Provision of goods	3,131,704	1,485,839
Services rendered	128,404	668,748
Total goods and services supplied or rendered	3,260,108	2,154,587

¹ Relates to the volume of medals being issued during the financial year.

12. Administered – Fair Value Measurements

Note 12: Fair value measurement		
	Fair value measurements at the end of the reporting period	
Non-financial assets		
Land	162,500,000	151,000,000
Buildings	58,502,005	60,853,813
Property, plant and equipment	1,406,258	1,285,600
Total non-financial assets	222,408,263	213,139,413
Total fair value measurements of assets in the statement of financial position	222,408,263	213,139,413

In relation to the official properties administered by the Office, the disposal of land is restricted as follows:

- In the case of Government House – by government zoning under the National Capital plan, and
- In the case of Admiralty House – by New South Wales Legislation – *Governor-General's Residence (Grant) Act 1945*

Accounting Policy

In accordance with *AASB 13 Fair Value Measurement* the fair value of land and buildings and property, plant and equipment has been taken to be the market price of similar properties and assets as determined by an independent valuer. In some instances, the Office's buildings are purpose built and may in fact realise more or less in the market.

Land valuations of land, buildings and property, plant and equipment assets at Government House and Admiralty House were conducted as at 30 June 2025 by an independent valuer, JLL, in accordance with the revaluation policy stated at Note 5. A desktop valuation was completed for FY2025-26, this resulted in an increase of \$11.5m in the fair value of the non-financial land assets.

The experts provided written assurance that the models developed to value assets are in compliance with accounting and valuation standards. The experts provided written assurance that the models developed to value assets are in compliance with accounting and valuation standards. The valuations took into consideration uncertain market conditions which has resulted in a degree of uncertainty on the wider economy and real estate market.

The valuation methodologies used (the market approach and the depreciated replacement cost method) have reflected current market conditions.

Office of the Official Secretary to the Governor-General
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

13. Administered – Financial Assets

	2026	2025
	\$	\$
Note 13: Trade and other receivables		
Goods and services receivables in connection with:		
Trade receivables	52,781	100,109
Total trade and other receivables (net)	52,781	100,109
Credit terms for goods and services were within 30 days (2025: 30 days)		

14. Administered – Non-Financial Assets

Note 14: Reconciliation of land, buildings and property, plant and equipment					
	Land \$	Buildings \$	Total land and buildings \$	Property plant and equipment \$	Total \$
As at 1 July 2025					
Gross book value	151,000,000	60,853,813	211,853,813	1,285,600	213,139,413
Accumulated depreciation, amortisation and impairment	-	-	-	-	-
Total as at 1 July 2025	151,000,000	60,853,813	211,853,813	1,285,600	213,139,413
Additions	-	38,489	38,489	252,334	290,823
Revaluations recognised in other comprehensive income	11,500,000	-	11,500,000	-	11,500,000
Depreciation and amortisation	-	(2,355,747)	(2,355,747)	(120,676)	(2,476,423)
Disposals	-	(34,550)	(34,550)	(11,000)	(45,550)
Total as at 30 June 2026	162,500,000	58,502,005	221,002,005	1,406,258	222,408,263
Total as at 30 June 2026 represented by:					
Gross book value	162,500,000	60,857,752	223,357,752	1,526,890	224,884,642
Accumulated depreciation, amortisation and impairment	-	(2,355,747)	(2,355,747)	(120,632)	(2,476,379)
Total as at 30 June 2026	162,500,000	58,502,005	221,002,005	1,406,258	222,408,263
Commitments					
Contractual commitments relating to non-financial assets amounted to \$222,005 (2025: \$67,145) GST inclusive.					
Buildings					
Capital improvements to Government House and Admiralty House's official properties are undertaken from the Office's Administered Capital Budget (ACB).					

Office of the Official Secretary to the Governor-General
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

15. Administered – Inventories

	2026	2025
	\$	\$
Note 15: Inventories		
Inventories held for distribution	5,701,573	5,948,610
Total inventories	5,701,573	5,948,610

Inventory consists of insignia including medals and related items (such as citation books) held for distribution. The insignia inventory is not held for sale and is carried at cost adjusted when applicable for any loss of service potential. During 2026, \$1,872,396 of inventory was recognised as an expense when distributed (2025: \$1,526,621)

Accounting Policy

Inventories held for distribution are valued at cost, adjusted for any loss of service potential. Inventories acquired at no cost or nominal consideration are initially measured at current replacement cost at the date of acquisition.

16. Administered – Payables

Note 16: Suppliers		
Trade creditors and accruals	895,330	317,267
Total suppliers	895,330	317,267

Creditor payables are settled within 20 days (2025: 20 days)

17. Administered – Financial Instruments

Note 17: Categories of Financial Instruments		
Financial assets at amortised cost		
Cash and cash equivalents	961	919
Trade and other receivables	52,781	100,109
Total financial assets at amortised cost	53,742	101,028
Total financial assets	53,742	101,028
Financial liabilities		
Financial liabilities measured at amortised cost		
Suppliers	895,330	317,267
Total financial liabilities	895,330	317,267

Office of the Official Secretary to the Governor-General NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

18. Appropriations

Note 18: Annual Appropriations

	2026 Appropriations				
	Appropriation Act	PGPA Act		Total appropriation	Appropriation applied in 2026 (current and prior years)
	Annual Appropriation	Adjustments to appropriation ³			Variance
	\$	\$	\$	\$	\$
DEPARTMENTAL					
Ordinary annual services ¹	20,169,000	1,171,450	21,340,450	(18,724,901)	2,615,549
Capital budget ²	423,000	-	423,000	(133,885)	289,115
Total departmental	20,592,000	1,171,450	21,763,450	(18,858,786)	2,904,664
ADMINISTERED					
Ordinary annual services					
Administered items	2,492,000	-	2,492,000	(2,619,687)	(127,687)
Capital budget ²	3,261,000	-	3,261,000	(290,307)	2,970,693
Total administered	5,753,000	-	5,753,000	(2,909,994)	2,843,006

Notes:

¹ Ordinary annual services are appropriated through Appropriation Act 1.

² Departmental Capital Budget (DCB) and Administered Capital Budget (ACB) are appropriated through Appropriation Act 1. They form part of ordinary annual services and are not separately identified in the Appropriation Acts.

³ Section 74 receipts.

⁴ Adjustments to Departmental appropriations include GST related receipts retained under the section 74 of the Public Governance, Performance and Accountability Act 2013 (PGPA Act). In 2025-26, the Office has changed the presentation of appropriations disclosed in the appropriation note to include GST amounts retained under section 74 of the PGPA Act. In prior years, retainable GST under section 74 of the PGPA Act was excluded from the appropriation note.

Office of the Official Secretary to the Governor-General NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

18. Appropriations – continued

Note 18: Annual Appropriations (cont'd)

	2025 Appropriations				
	Appropriation Act	PGPA Act	Total appropriation		Appropriation applied in 2025 (current and prior years)
	Annual Appropriation	Adjustments to appropriation ³			
	\$	\$	\$		\$
DEPARTMENTAL					
Ordinary annual services ¹	16,058,000	1,293,685	17,351,685	(18,992,459)	(1,640,774)
Capital budget ²	425,000	-	425,000	(210,584)	214,416
Total departmental	16,483,000	1,293,685	17,776,685	(19,203,044)	(1,426,359)
ADMINISTERED					
Ordinary annual services					
Administered items	1,801,000	-	1,801,000	(2,545,062)	(744,062)
Capital budget ²	3,135,000	-	3,135,000	(2,942,471)	192,529
Total administered	4,936,000	-	4,936,000	(5,487,533)	(551,533)

Notes:

¹ Ordinary annual services are appropriated through Appropriation Act 1.

² Departmental Capital Budget (DCB) and Administered Capital Budget (ACB) are appropriated through Appropriation Act 1. They form part of ordinary annual services and are not separately identified in the Appropriation Acts.

³ Section 74 receipts.

⁴ Adjustments to appropriations include GST related receipts retained under the section 74 of the Public Governance, Performance and Accountability Act 2013 (PGPA Act). In 2024-25, the Office has changed the presentation of appropriations disclosed in the appropriation note to include GST amounts retained under section 74 of the PGPA Act. In prior years, retainable GST under section 74 of the PGPA Act was excluded from the appropriation note.

Office of the Official Secretary to the Governor-General
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

18. Appropriations – continued

Table B: Unspent Annual Appropriations

	2026 \$	2025 \$
DEPARTMENTAL		
<i>Appropriation Act (No. 1) 2024-2025</i>		364,778
<i>Appropriation Act (No. 1) 2024-2025 - Capital Budget (DCB) - Non Operating</i>	208,141	339,800
<i>Appropriation Act (No. 1) 2024-2025 - Unspent Cash</i>	-	163,195
<i>Appropriation Act (No. 3) 2025-2026 - Capital Budget (DCB) - Non Operating</i>	2,753,801	-
<i>Appropriation Act (No. 1) 2025-2026 – Capital Budget (DCB) – Non operating</i>	246,000	-
<i>Appropriation Supply Act 1 2025-2026 - Capital Budget (DCB) - Non-Operating</i>	174,774	-
<i>Appropriation Act (No. 1) 2025-2026 Unspent Cash</i>	390,604	-
Total	3,773,320	867,773
ADMINISTERED		
<i>Appropriation Act (No. 1) 2024-2025</i>	1,706,231	2,795,203
<i>Appropriation Act (No. 1) 2024-2025 - Unspent Cash</i>	-	919
<i>Appropriation Act (No. 1) 2025-2026</i>	1,837,741	-
<i>Appropriation Act (No. 3) 2025-2026</i>	600,000	-
<i>Appropriation Supply Act 1- Non Operating 2025-26¹²</i>	1,494,194	-
<i>Appropriation Act (No. 1) 2025-2026 - Unspent Cash</i>	961	-
Total	5,639,127	2,796,122

Notes:

¹ The 2025-26 Appropriation Act (No. 3) includes section 51 quarantine of \$0.5m from the 2025-26 Administered Capital Budget appropriations and \$0.1m from a New Policy Proposal from 2025-26 Mid-Year Economic and Fiscal Outlook.

² The 2025-26 Appropriation Act (No. 1) includes section 51 quarantine of \$0.5m [from the Administered Capital Budget appropriations].

Table C: Special Appropriations

Note 18: Special Appropriations				
Authority	Type		Appropriation applied	
			2026 \$	2025 \$
<i>Governor-General Act 1974 - s3 Salary of Governor-General</i>	Limited	Governor-General Salary	709,017	709,017
Total special appropriations applied			709,017	709,017

Office of the Official Secretary to the Governor-General
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

19. Net Cash Appropriation Arrangements

	2026	2025
	\$	\$
Note 19: Net Cash Appropriation Arrangements		
Total comprehensive Surplus/(loss) - as per the Statement of Comprehensive Income	1,208,158	(1,777,439)
Plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) ^{1,2}	518,609	504,085
Plus: depreciation of right-of-use assets funded through appropriations ²	1,728	1,725
Less: lease principal repayments funded through appropriations ²	(1,665)	(1,800)
Net Cash Operating Surplus/(Deficit)	1,726,830	(1,273,429)

¹ From 2010-11, the Government introduced net cash appropriation arrangements where revenue appropriations for depreciation/amortisation expenses of non-corporate Commonwealth entities and selected corporate Commonwealth entities were replaced with a separate capital budget provided through equity appropriations. Capital budgets are to be appropriated in the year when cash payment for capital expenditure is required.

² The inclusion of depreciation/amortisation expenses related to ROU leased assets and the lease liability principal repayment amount reflects the impact of AASB 16 Leases, which does not directly reflect a change in appropriation arrangements.

Office of the Official Secretary to the Governor-General
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

20. Current/Non-current Distinction for Assets and Liabilities

	2026	2025
	\$	\$
Note 20A: Departmental - Aggregate Assets and Liabilities		
Assets expected to be recovered in:		
No more than 12 months		
Cash and cash equivalents	390,604	163,195
Trade and other receivables	3,459,391	840,131
Prepayments	307,293	263,017
Inventories	31,009	28,421
Total no more than 12 months	4,188,297	1,294,764
More than 12 months		
Property, plant and equipment	1,480,438	1,862,230
Intangibles	-	4,969
Prepayments	-	50,694
Total more than 12 months	1,480,438	1,917,893
Total assets	5,668,735	3,212,657
Liabilities expected to be settled in:		
No more than 12 months		
Suppliers	794,423	508,543
Other payables	697,076	435,175
Leases	1,732	-
Employee provisions	1,172,418	1,009,862
Total no more than 12 months	2,665,649	1,953,580
More than 12 months		
Leases	1,800	-
Employee provisions	1,869,745	1,758,694
Total more than 12 months	1,871,545	1,758,694
Total liabilities	4,537,194	3,712,274

Office of the Official Secretary to the Governor-General
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

	2026	2025
	\$	\$
Note 20B: Administered - Aggregate Assets and Liabilities		
Assets expected to be recovered in:		
No more than 12 months		
Cash and cash equivalents	961	919
Trade and other receivables	52,781	100,109
Inventories	5,701,573	5,948,610
Total no more than 12 months	5,755,315	6,049,638
More than 12 months		
Land and buildings	221,002,005	211,853,813
Property, plant and equipment	1,406,258	1,285,600
Total more than 12 months	222,408,263	213,139,413
Total assets	228,163,578	219,189,051
Liabilities expected to be settled in:		
No more than 12 months		
Suppliers	895,330	317,267
Total no more than 12 months	895,330	317,267
Total liabilities	895,330	317,267



CHAPTER 5

APPENDICES

“

The Office supports the Governor-General in fulfilling her aspiration to be modern, optimistic and visible, committed to the service and contribution that all Australians expect and deserve.

APPENDIX A: THE COUNCIL FOR THE ORDER OF AUSTRALIA, THE AUSTRALIAN BRAVERY DECORATIONS COUNCIL AND THE NATIONAL EMERGENCY MEDAL COMMITTEE

THE ORDER OF AUSTRALIA

The Order of Australia was established as part of the Australian honours system by Letters Patent signed by Queen Elizabeth II on 14 February 1975.

CHANCELLOR OF THE ORDER

Her Excellency the Honourable Ms Sam Mostyn AC
Governor-General of the Commonwealth of Australia

SECRETARY OF THE ORDER

Mr Gerard Martin PSM
Official Secretary to the Governor-General

COUNCIL FOR THE ORDER OF AUSTRALIA

MEMBERS – NOMINATED BY THE AUSTRALIAN GOVERNMENT

Ms Shelley Reys AO (Chair)

Ms Annie Butler

Ms Ellie Cole AM

The Hon Craig Emerson

Ms Robyne Kruk AO

Mr Malcolm McMillan

Mr Rupert Myer AO

One position vacant

MEMBERS – NOMINATED BY STATE AND TERRITORY GOVERNMENTS

Colonel Michael Miller LVO RFD (New South Wales)

Mr Jonathan Burke (Victoria)

Ms Filomena (Filly) Morgan PSM (Queensland)

Mr Rik Morris (South Australia)

Ms Kaylene Gulich PSM (Western Australia)

Ms Katherine Morgan-Wicks PSM (Tasmania)

Ms Teresa (Terri) Hart PSM (Northern Territory)

Ms Kathy Leigh (Australian Capital Territory)

MEMBERS – EX OFFICIO

Senator the Hon Katy Gallagher

Vice-President of the Federal Executive Council

Admiral David Johnston AC RAN

Chief of the Defence Force

Ms Karen Kerren Crosthwaite

Deputy Secretary Governance

Department of the Prime Minister and Cabinet

COUNCIL FOR THE ORDER OF AUSTRALIA ATTENDANCE

THE AUSTRALIA DAY 2026 HONOURS LIST (MEETING 19 TO 21 AUGUST 2025)

Ms Shelley Reys AO (Chair)
Ms Annie Butler
Ms Ellie Cole AM
The Hon Craig Emerson
Ms Robyne Kruk AO
Mr Malcolm McMillan
Mr Rupert Myer AO
Emerita Professor Samina Yasmeen AM
Colonel Michael Miller LVO RFD (New South Wales)
Mr Jonathan Burke (Victoria)
Ms Filomena (Filly) Morgan PSM (Queensland)
Mr Rik Morris (South Australia)
Ms Kaylene Gulich PSM (Western Australia)
Ms Courtney Ingham (Tasmania)
Ms Teresa (Terri) Hart PSM (Northern Territory)
Ms Kathy Leigh (Australian Capital Territory)
The Hon Patrick Gorman MP
Mr Andrew Walter

THE AUSTRALIA DAY 2026 HONOURS LIST (ADDITIONAL MEETING 17 OCTOBER 2025 VIA TEAMS)

Mr Rupert Myer AO (Deputy Chair)
The Hon Craig Emerson
Mr Malcolm McMillan
Emerita Professor Samina Yasmeen AM
Colonel Michael Miller LVO RFD (New South Wales)
Mr Rik Morris (South Australia)
Ms Kaylene Gulich PSM (Western Australia)
Ms Courtney Ingham (Tasmania)
Ms Teresa (Terri) Hart PSM (Northern Territory)
The Hon Patrick Gorman MP
Mr Andrew Walter

**THE AUSTRALIA DAY 2026 HONOURS LIST (MEETING –
BONDI BEACH TERRORIST ATTACK – 23 DECEMBER 2025 VIA TEAMS)**

Ms Shelley Reys AO (Chair)
 Ms Annie Butler
 Ms Robyne Kruk AO
 Mr Rupert Myer AO
 Emerita Professor Samina Yasmeen AM
 Colonel Michael Miller LVO RFD (New South Wales)
 Mr Jonathan Burke (Victoria)
 Mr Rik Morris (South Australia)
 Ms Kaylene Gulich PSM (Western Australia)
 Ms Teresa (Terri) Hart PSM (Northern Territory)
 Ms Kathy Leigh (Australian Capital Territory)
 The Hon Patrick Gorman MP
 Mr Andrew Walter

**THE KING’S BIRTHDAY 2026 HONOURS LIST
(MEETING 18 TO 19 FEBRUARY 2026)**

Ms Shelley Reys AO (Chair)
 Ms Ellie Cole AM
 The Hon Craig Emerson
 Ms Robyne Kruk AO
 Mr Malcolm McMillan
 Mr Rupert Myer AO
 Emerita Professor Samina Yasmeen AM
 Colonel Michael Miller LVO RFD (New South Wales)
 Mr Jonathan Burke (Victoria)
 Ms Filomena (Filly) Morgan PSM (Queensland)
 Mr Rik Morris (South Australia)
 Ms Kaylene Gulich PSM (Western Australia)
 Ms Courtney Ingham (Tasmania)
 Ms Teresa (Terri) Hart PSM (Northern Territory)
 Ms Kathy Leigh (Australian Capital Territory)
 The Hon Patrick Gorman MP
 Mr Andrew Walter

THE AUSTRALIA DAY 2027 HONOURS LIST (MEETING 29 APRIL 2026 VIA TEAMS)

Ms Shelley Reys AO (Chair)
The Hon Craig Emerson
Mr Malcolm McMillan
Mr Rupert Myer AO
Emerita Professor Samina Yasmeen AM
Colonel Michael Miller LVO RFD (New South Wales)
Mr Jonathan Burke (Victoria)
Ms Filomena (Filly) Morgan PSM (Queensland)
Mr Rik Morris (South Australia)
Ms Kaylene Gulich PSM (Western Australia)
Ms Courtney Ingham (Tasmania)
Ms Teresa (Terri) Hart PSM (Northern Territory)
Ms Kathy Leigh (Australian Capital Territory)
Mr Andrew Walter

AUSTRALIAN BRAVERY DECORATIONS

The Australian Bravery Decorations were established as part of the Australian honours system by Letters Patent signed by Queen Elizabeth II on 14 February 1975.

SECRETARY

Mr Gerard Martin PSM
Official Secretary to the Governor-General

AUSTRALIAN BRAVERY DECORATIONS COUNCIL

MEMBERS – NOMINATED BY THE AUSTRALIAN GOVERNMENT

Ms Georgie Cornish (Chair)
Dr Craig Challen SC OAM
Ms Heidi Gan
Mr Rob Webb

MEMBERS – NOMINATED BY STATE AND TERRITORY GOVERNMENTS

Mr Shane Fitzsimmons AO AFSM (New South Wales)
 Mrs Melissa Beukes (Deputy) (Victoria)
 Ms Filomena (Filly) Morgan PSM (Queensland)
 Ms Elenna Dionisio (Western Australia)
 Mr Rik Morris (South Australia)
 Ms Courtney Ingham (Tasmania)
 Commissioner Wayne Phillips (Australian Capital Territory)
 Commander Peter Malley APM (Northern Territory)

MEMBERS – EX OFFICIO

Ms Cassie Haynes
 First Assistant Secretary People Services
 Department of Defence

 Mr Andrew Walter
 First Assistant Secretary Government Division
 Department of the Prime Minister and Cabinet

**AUSTRALIAN BRAVERY DECORATIONS COUNCIL
 ATTENDANCE**
**COUNCIL MEETING – BONDI BEACH TERRORIST
 ATTACK – 23 DECEMBER 2025**

Ms Georgie Cornish (Chair)
 Dr Craig Challen SC OAM
 Ms Heidi Gan
 Mr Rob Webb
 Mr Shane Fitzsimmons AO AFSM (New South Wales)
 Mrs Melissa Beukes (Deputy) (Victoria)
 Ms Elenna Dionisio (Western Australia)
 Mr Rik Morris (South Australia)
 Commissioner Wayne Phillips (Australian Capital Territory)
 Commander Peter Malley APM (Northern Territory)
 Ms Cassie Haynes
 Mr Andrew Walter

COUNCIL MEETING – 6 TO 7 MAY 2026

Ms Georgie Cornish (Chair)

Dr Craig Challen SC OAM

Ms Heidi Gan

Mr Rob Webb

Ms Leanne Bryne (Deputy) (New South Wales)

Mrs Melissa Beukes (Deputy) (Victoria)

Ms Elenna Dionisio (Western Australia)

Commissioner Wayne Phillips (Australian Capital Territory)

Commander Peter Malley APM (Northern Territory)

Ms Cassie Haynes

Mr Andrew Walter

NATIONAL EMERGENCY MEDAL COMMITTEE

The National Emergency Medal was established as part of the Australian honours system by Letters Patent signed by Queen Elizabeth II on 23 October 2011.

MEMBERS – NOMINATED BY THE AUSTRALIAN GOVERNMENT

Mr Shane Fitzsimmons AO AFSM (Chair)

Mr Robert Camerson OAM

Ms Quinn Cramer

MEMBERS – EX OFFICIO

Ms Justine Saunders APM

One position vacant

NATIONAL EMERGENCY MEDAL COMMITTEE ATTENDANCE

MEETING – 26 NOVEMBER 2025

Mr Shane Fitzsimmons AO AFSM

Mr Rob Cameron OAM

Ms Justine Saunders APM

Ms Quinn Cramer AFSM

Mr Brendan Moon AM

MEETING – 13 MARCH 2026

Mr Shane Fitzsimmons AO AFSM

Mr Rob Cameron OAM

Ms Justine Saunders APM

Ms Quinn Cramer AFSM

Mr Brendan Moon AM

APPENDIX B: ORDER OF AUSTRALIA AWARDS

TABLE B1: THE ORDER OF AUSTRALIA AWARDS (GENERAL DIVISION), AUSTRALIA DAY 2026 AND THE KING’S BIRTHDAY 2026

Categories	Number of nominations considered	Total awarded	% awarded	AC	AO	AM	OAM
Undefined							
M	13	0	0.0	0	0	0	0
F	12	0	0.0	0	0	0	0
Architecture							
M	8	6	75.0	0	0	5	1
F	3	3	100.0	0	0	2	1
Arts							
M	53	38	71.7	0	1	9	28
F	34	27	79.4	0	1	8	18
Building and Construction							
M	12	8	66.7	0	0	5	3
F	1	1	100.0	0	0	1	0
Business and Commerce							
M	56	26	46.4	0	2	14	10
F	83	25	30.1	0	1	15	9
Community							
M	616	429	69.6	0	6	55	368
F	293	188	64.2	4	4	25	155
X	3	1	33.3	0	0	1	0
Conservation and the Environment							
M	37	29	78.4	0	4	7	18
F	21	11	52.4	0	0	2	9
Defence							
M	1	0	0.0	0	0	0	0

Categories	Number of nominations considered	Total awarded	% awarded	AC	AO	AM	OAM
Dentistry							
M	6	5	83.3	0	1	2	2
X	1	1	100.0	0	0	0	1
Disabled Welfare							
M	7	6	85.7	0	1	1	4
F	8	7	87.5	0	1	0	6
Education							
M	56	40	71.4	1	9	14	16
F	52	32	61.5	0	2	13	17
X	1	0	0.0	0	0	0	0
Engineering							
M	16	10	62.5	0	1	4	5
F	2	0	0.0	0	0	0	0
Industrial Relations							
M	3	3	100.0	0	0	2	1
F	1	1	100.0	0	0	0	1
Information Technology							
M	1	0	0.0	0	0	0	0
F	2	1	50.0	0	0	1	0
International Relations							
M	4	3	75.0	0	0	2	1
F	3	0	0.0	0	0	0	0
Law							
M	24	21	87.5	2	0	9	10
F	20	12	60.0	0	0	7	5
Library and Related Occupations							
M	0	0	0.0	0	0	0	0
F	1	1	100.0	0	0	0	1
Local Government							
M	20	15	75.0	0	0	2	13
F	8	5	62.5	0	0	0	5

Categories	Number of nominations considered	Total awarded	% awarded	AC	AO	AM	OAM
Media							
M	29	12	41.4	0	1	4	7
F	7	4	57.1	0	1	2	1
Medicine							
M	133	94	70.7	2	17	43	32
F	44	33	75.0	0	6	17	10
Mining							
M	1	1	100.0	0	0	1	0
F	2	0	0.0	0	0	0	0
Multicultural Affairs							
M	36	25	69.4	0	0	0	25
F	17	12	70.6	0	0	0	12
Parliament and Politics							
M	28	17	60.7	2	5	7	3
F	8	6	75.0	1	1	1	3
Primary Industry							
M	28	23	82.1	0	0	7	16
F	4	4	100.0	0	0	3	1
Public Service							
M	22	8	36.4	0	3	4	1
F	18	5	27.8	0	2	2	1
Religion							
M	15	9	60.0	0	0	2	7
F	1	0	0.0	0	0	0	0
Science, Technological Developments, Research & Development							
M	20	16	80.0	1	5	7	3
F	6	2	33.3	2	0	0	0
Sport and Leisure							
M	131	104	79.4	0	1	17	86
F	30	28	93.3	0	0	8	20
Surveying and Mapping							
M	1	0	0.0	0	0	0	0
F	0	0	0.0	0	0	0	0

Categories	Number of nominations considered	Total awarded	% awarded	AC	AO	AM	OAM
Tourism and Hospitality							
M	11	6	54.5	0	0	3	3
F	4	3	75.0	0	0	2	1
Transport							
M	13	9	69.2	0	1	1	7
F	2	2	100.0	0	0	2	0
Veterinary Science							
M	5	4	80.0	0	0	4	0
F	1	1	100.0	0	1	0	0
TOTAL							
M	1,406	967	69.0	8	58	231	670
F	688	414	60.0	7	20	111	276
X	5	2	40.0	0	0	1	1
	2,099	1,383	66.0	15	78	343	947

AC = Companion of the Order of Australia; AO = Officer of the Order of Australia; AM = Member of the Order of Australia; OAM = Medal of the Order of Australia; X = Non-binary gender specified, or gender unspecified.

Note: includes nominations deferred to future meetings.

Note: anomalies may occur when comparing to previous years, possibly due to the deferral of promulgation, terminations, cancellations, or resignations from the Order of Australia.

TABLE B2: THE ORDER OF AUSTRALIA AWARDS (GENERAL DIVISION), THE QUEEN'S BIRTHDAY 1975 TO THE KING'S BIRTHDAY 2026

Categories	Number of nominations considered	Total awarded	% awarded	AK*	AD*	AC	AO	AM	OAM
Undefined									
M	13	0	0.0	0	0	0	0	0	0
F	12	0	0.0	0	0	0	0	0	0
Architecture									
M	312	208	66.7	0	0	3	36	120	49
F	41	31	75.6	0	0	0	2	23	6
Arts									
M	2,296	1,492	65.0	0	0	31	165	556	740
F	1,632	1,134	69.5	0	1	15	77	354	687
X	2	1	50.0	0	0	0	0	0	1
Building and Construction									
M	281	168	59.8	0	0	2	8	86	72
F	13	11	84.6	0	0	0	2	6	3
Business and Commerce									
M	2,614	1,469	56.2	2	0	45	285	742	395
F	560	322	57.5	0	0	8	47	171	96
Community									
M	22,534	11,815	52.4	1	0	42	252	1,637	9,883
F	13,412	8,114	60.5	0	0	28	193	1,090	6,803
X	8	3	37.5	0	0	0	0	1	2
Conservation and the Environment									
M	927	670	72.3	0	0	3	48	211	408
F	556	370	66.5	0	0	1	16	80	273
Defence									
M	1	0	0.0	0	0	0	0	0	0
F	0	0	0.0	0	0	0	0	0	0
Dentistry									
M	315	190	60.3	0	0	0	15	110	65
F	34	24	70.6	0	0	0	3	13	8
X	1	1	100.0	0	0	0	0	0	1

Categories	Number of nominations considered	Total awarded	% awarded	AK*	AD*	AC	AO	AM	OAM
Disabled Welfare									
M	735	470	63.9	0	0	0	9	119	342
F	784	523	66.7	0	0	0	13	91	419
Education									
M	2,330	1,401	60.1	1	0	31	203	606	560
F	1,411	917	65.0	0	0	10	75	367	465
X	1	0	0.0	0	0	0	0	0	0
Engineering									
M	477	304	63.7	0	0	4	46	163	91
F	23	18	78.3	0	0	1	3	10	4
Industrial Relations									
M	369	236	64.0	0	0	5	22	118	91
F	36	27	75.0	0	0	1	3	10	13
Information Technology									
M	62	28	45.2	0	0	0	5	15	8
F	30	15	50.0	0	0	0	1	7	7
International Relations									
M	487	253	52.0	0	0	3	41	101	108
F	308	180	58.4	0	0	2	22	61	95
Law									
M	1,042	636	61.0	1	0	61	147	317	110
F	248	177	71.4	0	0	14	35	82	46
Library and Related Occupations									
M	40	26	65.0	0	0	0	3	13	10
F	67	44	65.7	0	0	0	1	20	23
Local Government									
M	1,855	965	52.0	0	0	1	7	172	785
F	399	234	58.6	0	0	0	5	42	187
Media									
M	808	456	56.4	0	0	7	39	174	236
F	209	135	64.6	0	0	2	13	54	66

Categories	Number of nominations considered	Total awarded	% awarded	AK*	AD*	AC	AO	AM	OAM
Medicine									
M	4,600	2,727	59.3	0	0	55	414	1,314	944
F	1,829	1,242	67.9	0	0	19	138	532	553
Mining									
M	185	114	61.6	0	0	4	25	54	31
F	23	13	56.5	0	0	0	2	9	2
Multicultural Affairs									
M	1,616	814	50.4	0	0	0	20	109	685
F	614	378	61.6	0	0	0	0	37	341
Parliament and Politics									
M	766	450	58.7	2	0	48	125	178	97
F	159	108	67.9	0	1	6	27	46	28
Primary Industry									
M	1,369	907	66.3	0	0	2	52	359	494
F	121	90	74.4	0	0	0	2	24	64
Public Service									
M	2,158	1,006	46.6	7	0	64	272	395	268
F	428	199	46.5	0	2	14	31	66	86
Religion									
M	768	417	54.3	0	0	8	21	129	259
F	148	94	63.5	0	0	0	2	21	71
Science, Technological Developments, Research & Development									
M	983	654	66.5	1	0	46	180	324	103
F	220	153	69.5	0	0	14	45	65	29
Sport and Leisure									
M	4,433	2,737	61.7	0	0	6	54	407	2,270
F	1,452	1,061	73.1	0	0	4	18	139	900
Surveying and Mapping									
M	53	33	62.3	0	0	0	2	11	20
F	1	1	100.0	0	0	0	0	0	1
Tourism and Hospitality									
M	304	183	60.2	0	0	0	13	68	102
F	78	50	64.1	0	0	0	2	20	28

Categories	Number of nominations considered	Total awarded	% awarded	AK*	AD*	AC	AO	AM	OAM
Transport									
M	518	267	51.5	0	0	5	28	93	141
F	36	23	63.9	0	0	0	2	9	12
Veterinary Science									
M	138	99	71.7	0	0	0	10	49	40
F	25	17	68.0	0	0	0	3	9	5
TOTAL									
M	55,389	31,195	56.3	15	0	476	2,547	8,750	19,407
F	24,909	15,705	63.0	0	4	139	783	3,458	11,321
X	12	5	41.7	0	0	0	0	1	4
	80,310	46,905	58.4	15	4	615	3,330	12,209	30,732

AK = Knight of the Order of Australia; AD = Dame of the Order of Australia; AC = Companion of the Order of Australia; AO = Officer of the Order of Australia; AM = Member of the Order of Australia; OAM = Medal of the Order of Australia; X = Non-binary gender specified, or gender unspecified.

* Not all of the AK/AD appointments were considered by the Council for the Order of Australia.

Note: anomalies may occur when comparing to previous years, possibly due to the deferral of promulgation, terminations, cancellations, or resignations from the Order of Australia.

Note: includes nominations deferred to future meetings.

APPENDIX C: AUSTRALIAN BRAVERY DECORATIONS

TABLE C1: AUSTRALIAN BRAVERY DECORATIONS 2025–26

Category	Number of nominations considered	Awarded	Total % awarded	Award levels				
				CV	SC	BM	CBC	GBC
Interception of armed offender	33	15	45.5	0	0	6	3	6
Rescue from animal attacks	6	0	0.0	0	0	0	0	0
Rescue from armed offender	10	3	30.0	0	0	2	0	1
Rescue from explosive hazard	14	0	0.0	0	0	0	0	0
Rescue from fire – aircraft	3	3	100.0	0	0	0	0	3
Rescue from fire – building	29	12	41.4	0	0	3	4	5
Rescue from fire – bushfire	27	0	0.0	0	0	0	0	0
Rescue from fire – motor vehicle	10	2	20.0	0	0	0	2	0
Rescue from fire – other	1	0	0.0	0	0	0	0	0
Rescue from heights, cliffs	4	0	0.0	0	0	0	0	0
Rescue from inland waters	6	0	0.0	0	0	0	0	0
Rescue from other situation	39	3	7.7	0	0	0	3	0
Rescue from path of oncoming vehicle	5	0	0.0	0	0	0	0	0
Rescue from water – other	9	0	0.0	0	0	0	0	0
Rescue from water – sea	29	6	20.7	0	0	1	3	2
Rescue from water – submerged vehicle	2	1	50.0	0	0	0	1	0
TOTAL	227	45	19.8	0	0	12	16	4(17)

CV = Cross of Valour; SC = Star of Courage; BM = Bravery Medal; CBC = Commendation for Brave Conduct; GBC = Group Bravery Citation.

Note: Brackets indicate the number of total people recognised within the GBC.

TABLE C2: AUSTRALIAN BRAVERY DECORATIONS 1975 TO 30 JUNE 2026

Category	Number of nominations considered	Awarded	Total % awarded	Award levels				
				CV	SC	BM	CBC	GBC
Interception of armed offender	1,383	643	46	1	15	195	286	146
Rescue from animal attacks	271	158	58	0	16	67	57	18
Rescue from armed offender	1,079	564	52	0	44	203	199	118
Rescue from electrical hazard	92	38	41	1	1	13	23	0
Rescue from explosive hazard	450	304	68	2	18	72	66	146
Rescue from fire – aircraft	98	49	50	0	3	33	10	3
Rescue from fire – building	1,453	731	50	0	12	219	416	84
Rescue from fire – bushfire	642	179	28	0	3	24	41	111
Rescue from fire – motor vehicle	1,058	671	63	0	27	215	316	113
Rescue from fire – other	137	94	69	0	8	36	21	29
Rescue from gases, toxic fumes, etc.	55	32	58	0	2	20	10	0
Rescue from heights, cliffs	241	96	40	0	4	30	45	17
Rescue from holes, wells or mines	188	125	66	1	4	31	15	74
Rescue from inland waters	1,147	538	47	0	1	102	243	192
Rescue from other situation	1,300	229	18	0	3	41	122	63
Rescue from path of oncoming vehicle	150	67	45	0	1	33	33	0
Rescue from water – other	536	23	4	0	0	2	14	7
Rescue from water – sea	1,932	928	48	0	20	238	430	240
Rescue from water – submerged vehicle	262	115	44	0	0	10	76	29
TOTAL	12,474	5,584	45	5	182	1,584	2,423	1,390

CV = Cross of Valour; SC = Star of Courage; BM = Bravery Medal; CBC = Commendation for Brave Conduct; GBC = Group Bravery Citation.

APPENDIX D: DEFENCE, MERITORIOUS AND LONG SERVICE AWARDS

TABLE D1: DEFENCE, MERITORIOUS AND LONG SERVICE AWARDS
APPROVED IN 2025-26 AND TOTAL AWARDS APPROVED SINCE 1975

Award	Awards approved 1 July 2025 to 30 June 2026	Total awards approved to 30 June 2026
Victoria Cross for Australia	0	6
Companion of the Order of Australia (Military Division)	0	26
Officer of the Order of Australia (Military Division)	3	303
Member of the Order of Australia (Military Division)	20	1,402
Medal of the Order of Australia (Military Division)	32	1,487
Star of Gallantry	2	10
Medal for Gallantry	2	87
Commendation for Gallantry	1	118
Unit Citation for Gallantry	0	6
Distinguished Service Cross	0	113
Distinguished Service Medal	2	223
Commendation for Distinguished Service	3	535
Meritorious Unit Citation*	0	27
Conspicuous Service Cross	51	1,517
Conspicuous Service Medal	70	1,754
Nursing Service Cross	0	28
Public Service Medal	98	3,323
Australian Police Medal	65	2,426
Australian Fire Service Medal	63	1,945
Ambulance Service Medal	28	629
Emergency Services Medal	38	736
Australian Corrections Medal	35	290
Australian Intelligence Medal**	9	48
Australian Antarctic Medal	3	115
Civilian Service Medal 1939–1945	19	7,147

Award	Awards approved 1 July 2025 to 30 June 2026	Total awards approved to 30 June 2026
Police Overseas Service Medal/Clasp	32	6,640
Humanitarian Overseas Service Medal/Clasp	0	4,722
National Police Service Medal	2,304	56,725
National Emergency Medal/Clasp	6,971	96,344
Champion Shots Medal	0	87
National Medal/Clasp	12,217	317,076
80th Anniversary Armistice Remembrance Medal	0	71
Australian Sports Medal	43	20,239
Centenary Medal	1	15,846
Total	22,112	542,051

Notes:

372,956 awards in other categories were approved between 1975 and 30 June 2004, bringing the total number of awards approved to 915,007. Due to a change in administration arrangements these awards are no longer processed by the Secretariat.

There may be some anomalies when comparing with previous years due to corrections relating to people previously unaccounted for, and amendments in the number of people qualified to receive the awards.

Meritorious Unit Citation – * indicates the number of unit citations awarded, not individuals included.

Australian Intelligence Medal – ** 1 recipient will remain unpublished.

APPENDIX E: EXECUTIVE REMUNERATION

During the reporting period ended 30 June 2026, the Office had 2 executives who met the definition of KMP. Their names and the length of term as KMP are summarised below:

Name	Position	Term as KMP
Gerard Martin	Official Secretary	Full year
Jeffrey Barnes	Deputy Official Secretary	Full year

TABLE E1: REMUNERATION FOR KEY MANAGEMENT PERSONNEL (2025–26)

Name	Position title	Short-term benefits			Post-employment benefits	Other long-term benefits		Termination benefits	Total remuneration
		Base Salary	Bonuses	Other benefits and allowances	Superannuation contributions	Long service leave	Other long-term benefits		
Gerard Martin	Official Secretary	372,758	-	-	57,725	31,520	-	-	462,003
Jeffrey Barnes	Deputy Official Secretary	247,500	-	65	35,584	9,800	-	-	292,949
Total		620,258	-	65	93,309	41,320	-	-	754,952

APPENDIX F: ACCOUNTABLE AUTHORITY

TABLE F1: DETAILS OF ACCOUNTABLE AUTHORITY (2025-26)

Name	Position/title held	Period as the accountable authority or member	
		Date of commencement	Date of cessation
Gerard Martin PSM	Official Secretary to the Governor-General	1 July 2025	30 June 2026

APPENDIX G: STAFFING OVERVIEW

Note: Staff at the Office of the Official Secretary to the Governor-General are employed under the *Governor-General Act 1974*.

TABLE G1: ALL ONGOING EMPLOYEES, BY LOCATION (2025-26)

	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term		
	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total
NSW	2	–	2	2	–	2	–	–	–	–	–	–	–	–	–
Qld	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
SA	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Tas	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vic	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
WA	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
ACT	28	2	30	41	10	51	–	–	–	–	–	–	–	–	–
NT	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
External Territories	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Overseas	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total	30	2	32	43	10	53	–	–	–	–	–	–	–	–	–

TABLE G2: ALL NON-ONGOING EMPLOYEES, BY LOCATION (2025-26)

	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term		
	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total
NSW	–	–	–	1	–	1	–	–	–	–	–	–	–	–	–
Qld	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
SA	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Tas	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vic	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
WA	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
ACT	10	5	15	14	6	20	–	–	–	–	–	–	–	–	–
NT	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
External Territories	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Overseas	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total	10	5	15	15	6	21	–	–	–	–	–	–	–	–	–

TABLE G3: ALL ONGOING EMPLOYEES, BY LOCATION (2024-25)

	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term		
	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total
NSW	2	-	2	1	-	1	-	-	-	-	-	-	-	-	-
Qld	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vic	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ACT	30	1	31	40	8	48	-	-	-	-	-	-	-	-	-
NT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
External Territories	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Overseas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	32	1	33	41	8	49	-	-	-	-	-	-	-	-	-

TABLE G4: ALL NON-ONGOING EMPLOYEES, BY LOCATION (2024-25)

	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term		
	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total
NSW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Qld	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vic	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ACT	3	1	4	5	11	16	-	-	-	-	-	-	-	-	-
NT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
External Territories	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Overseas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	3	1	4	5	11	16	-	-	-	-	-	-	-	-	-

TABLE G5: ONGOING EMPLOYEES, BY LEVEL (2025-26)

	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term		
	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total
Statutory Officer	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
SES Equivalent Officer	1	–	1	–	–	–	–	–	–	–	–	–	–	–	–
EL 2	1	–	1	3	–	3	–	–	–	–	–	–	–	–	–
EL 1	5	–	5	12	2	14	–	–	–	–	–	–	–	–	–
GHO 6	10	–	10	8	–	8	–	–	–	–	–	–	–	–	–
GHO 5	4	–	4	12	2	14	–	–	–	–	–	–	–	–	–
GHO 4	1	1	2	4	3	7	–	–	–	–	–	–	–	–	–
GHO 3	7	1	8	3	3	6	–	–	–	–	–	–	–	–	–
GHO 2	1	–	1	–	–	–	–	–	–	–	–	–	–	–	–
GHO 1	–	–	–	1	–	1	–	–	–	–	–	–	–	–	–
Total	30	2	32	43	10	53	–	–	–	–	–	–	–	–	–

TABLE G6: NON-ONGOING EMPLOYEES, BY LEVEL (2025-26)

	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term		
	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total
Statutory Officer	1	–	1	–	–	–	–	–	–	–	–	–	–	–	–
SES Equivalent Officer	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
EL 2	–	–	–	1	–	1	–	–	–	–	–	–	–	–	–
EL 1	–	–	–	2	3	5	–	–	–	–	–	–	–	–	–
GHO 6	1	–	1	1	–	1	–	–	–	–	–	–	–	–	–
GHO 5	–	1	1	2	1	3	–	–	–	–	–	–	–	–	–
GHO 4	1	–	1	1	1	2	–	–	–	–	–	–	–	–	–
GHO 3	7	4	11	8	–	8	–	–	–	–	–	–	–	–	–
GHO 2	–	–	–	–	1	1	–	–	–	–	–	–	–	–	–
GHO 1	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total	10	5	15	15	6	21	–	–	–	–	–	–	–	–	–

TABLE G7: ONGOING EMPLOYEES, BY LEVEL (2024-25)

	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term		
	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total
Statutory Officer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SES Equivalent Officer	1	-	1	-	-	-	-	-	-	-	-	-	-	-	-
EL 2	1	-	1	4	-	4	-	-	-	-	-	-	-	-	-
EL 1	6	-	6	8	-	8	-	-	-	-	-	-	-	-	-
GHO 6	9	-	9	8	-	8	-	-	-	-	-	-	-	-	-
GHO 5	3	-	3	8	3	11	-	-	-	-	-	-	-	-	-
GHO 4	3	1	4	8	3	11	-	-	-	-	-	-	-	-	-
GHO 3	8	-	8	4	2	6	-	-	-	-	-	-	-	-	-
GHO 2	1	-	1	-	-	-	-	-	-	-	-	-	-	-	-
GHO 1	-	-	-	1	-	1	-	-	-	-	-	-	-	-	-
Total	32	1	33	41	8	49	-	-	-	-	-	-	-	-	-

TABLE G8: NON-ONGOING EMPLOYEES, BY LEVEL (2024-25)

	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term		
	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total
Statutory Officer	1	-	1	-	-	-	-	-	-	-	-	-	-	-	-
SES Equivalent Officer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
EL 2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
EL 1	-	-	-	3	4	7	-	-	-	-	-	-	-	-	-
GHO 6	-	-	-	-	1	1	-	-	-	-	-	-	-	-	-
GHO 5	-	-	-	1	-	1	-	-	-	-	-	-	-	-	-
GHO 4	-	-	-	-	1	1	-	-	-	-	-	-	-	-	-
GHO 3	1	-	1	1	3	4	-	-	-	-	-	-	-	-	-
GHO 2	1	1	2	-	-	-	-	-	-	-	-	-	-	-	-
GHO 1	-	-	-	-	2	2	-	-	-	-	-	-	-	-	-
Total	3	1	4	5	11	16	-	-	-	-	-	-	-	-	-

TABLE G9: EMPLOYEES BY FULL-TIME AND PART-TIME STATUS (2025-26)

	Ongoing			Non-ongoing			Total
	Full-time	Part-time	Total	Full-time	Part-time	Total	
Statutory Officer	–	–	–	1	–	1	1
SES Equivalent Officer	1	–	1	–	–	–	1
EL 2	4	–	4	1	–	1	5
EL 1	17	2	19	2	3	5	24
GHO 6	18	–	18	2	–	2	20
GHO 5	16	2	18	2	2	4	22
GHO 4	5	4	9	2	1	3	12
GHO 3	10	4	14	15	4	19	33
GHO 2	1	–	1	–	1	1	2
GHO 1	1	–	1	–	–	–	1
Total	73	12	85	25	11	36	121

TABLE G10: EMPLOYEES BY FULL-TIME AND PART-TIME STATUS (2024-25)

	Ongoing			Non-ongoing			Total
	Full-time	Part-time	Total	Full-time	Part-time	Total	
Statutory Officer	–	–	–	1	–	1	1
SES Equivalent Officer	–	–	–	1	–	1	1
EL 2	5	–	5	–	–	–	5
EL 1	14	–	14	3	4	7	21
GHO 6	17	–	17	–	1	1	18
GHO 5	11	3	14	1	–	1	15
GHO 4	11	4	15	–	1	1	16
GHO 3	12	2	14	2	3	5	19
GHO 2	1	–	1	1	1	2	3
GHO 1	1	–	1	–	2	2	3
Total	73	9	82	8	12	20	102

TABLE G11: EMPLOYMENT TYPE BY LOCATION (2025-26)

	Ongoing	Non-ongoing	Total
NSW	4	1	5
Qld	-	-	-
SA	-	-	-
Tas	-	-	-
Vic	-	-	-
WA	-	-	-
ACT	81	35	116
NT	-	-	-
External Territories	-	-	-
Overseas	-	-	-
Total	85	36	121

TABLE G12: EMPLOYMENT TYPE BY LOCATION (2024-25)

	Ongoing	Non-ongoing	Total
NSW	3	-	3
Qld	-	-	-
SA	-	-	-
Tas	-	-	-
Vic	-	-	-
WA	-	-	-
ACT	79	20	99
NT	-	-	-
External Territories	-	-	-
Overseas	-	-	-
Total	82	20	102

TABLE G13: INDIGENOUS EMPLOYMENT (2025-26)

	Total
Ongoing	0
Non-ongoing	0
Total	0

TABLE G14: INDIGENOUS EMPLOYMENT (2024-25)

	Total
Ongoing	0
Non-ongoing	0
Total	0

TABLE G15: EMPLOYMENT ARRANGEMENTS (2025-26)

	SES	Non-SES	Total
Enterprise Agreement	–	119	119
Individual Flexibility Arrangement*	–	3	3
Individual SES contract	1	–	1
Remuneration Tribunal	1	–	1
Total	2	119	121

* Individual Flexibility Arrangements are counted in the Enterprise Agreement total

TABLE G16: EMPLOYMENT SALARY RANGES BY CLASSIFICATION LEVEL (MINIMUM/MAXIMUM) (2025-26)

	Minimum salary (\$)	Maximum salary (\$)
EL 2	143,226	162,368
EL 1	124,302	134,204
GHO 6	97,267	111,662
GHO 5	90,058	95,469
GHO 4	80,740	87,634
GHO 3	71,429	78,153
GHO 2	63,180	70,494
GHO 1	56,174	62,402

APPENDIX H: REPORTABLE CONSULTANCY AND NON-CONSULTANCY CONTRACTS

TABLE H1: REPORTABLE CONSULTANCY CONTRACTS

Reportable consultancy contracts 2025–26	Number	Expenditure \$
New contracts entered into during the reporting period	5	203,215
Ongoing contracts entered into during a previous reporting period	10	83,761
Total	15	286,976

TABLE H2: ORGANISATIONS RECEIVING A SHARE OF REPORTABLE CONSULTANCY CONTRACT EXPENDITURE

Organisation receiving a share of reportable consultancy contract expenditure 2025–26	ABN	Expenditure \$
GML Heritage Pty Ltd	60 001 179 362	138,816
Jones Lang LaSalle Public Sector Valuations Pty Ltd	56 003 262 600	56,000
Lander & Rogers	58 207 240 529	50,883
MBMPL Pty Ltd	74 099 962 231	23,980
Eric Martin and Associates Architects	31 790 687 011	10,800

TABLE H3: REPORTABLE NON-CONSULTANCY CONTRACTS

Reportable non-consultancy contracts 2025–26	Number	Expenditure \$
New contracts entered into during the reporting period	83	2,965,753
Ongoing contracts entered into during a previous reporting period	73	3,126,300
Total	156	6,092,053

TABLE H4: ORGANISATIONS RECEIVING A SHARE OF REPORTABLE NON-CONSULTANCY CONTRACT EXPENDITURE

Organisation receiving a share of reportable non-consultancy contract expenditure 2025–26	ABN	Expenditure \$
Cushman & Wakefield Pty Ltd	77 074 196 991	1,693,659
T&S Signcraft Pty Ltd	29 003 712 098	1,423,218
Data#3 Group	31 010 545 267	1,285,835
Department of Parliamentary Services	52 997 141 147	407,834
Macquarie Technology Operations Pty Ltd	21 082 930 916	343,942

Note: Annual Reports contain information about actual expenditure on reportable non-consultancy contracts. Information on the reportable non-consultancy contracts' value is available on the AusTender website.

APPENDIX I: AIDS TO ACCESS

TABLE II: AIDS TO ACCESS DETAILS (2025–26)

Annual Report Contact Officer	Jeffrey Barnes Deputy Official Secretary to the Governor-General
Contact Phone Number	02 6283 3509
Contact Email	jeff.barnes@gg.gov.au
Website	www.gg.gov.au

APPENDIX J: AGENCY RESOURCE STATEMENT

TABLE J1: AGENCY RESOURCE STATEMENT 2025–26

	Available for 2025–26 \$'000 (a)	Payments made 2025–26 \$'000 (b)	Balance remaining 2025–26 \$'000 (a) – (b)
Departmental			
Annual appropriations – ordinary annual services ^{1,2}	22,631	18,859	3,772
Total departmental annual appropriations	22,631	18,859	3,772
Total departmental resourcing	22,631	18,859	3,772
Administered			
Annual appropriations – ordinary annual services ^{1,3}	8,549	2,910	5,639
Total administered annual appropriations	8,549	2,910	5,639
Administered special appropriations	709	709	-
Total administered special appropriations	709	709	-
Total administered resourcing	9,258	3,619	5,639
Total resourcing and payments for Office of the Official Secretary to the Governor-General	31,889	22,478	9,411

1 Appropriation Act (No. 1) 2025–26. This may also include prior-year departmental appropriation and section 74 retained revenue receipts.

2 Includes an amount of \$0.423m in 2025–26 for the departmental capital budget. For accounting purposes, this amount has been designated as 'contributions by owners'.

3 Includes an amount of \$3.261m in 2025–26 for the administered capital budget, which also includes \$0.5m of quarantined funding which was transferred to operating expenses during the year. For accounting purposes, this amount has been designated as 'contributions by owners'.

TABLE J2: EXPENSES AND RESOURCES FOR OUTCOME 1

	Budget* 2025–26 \$'000 (a)	Actual expenses 2025–26 \$'000 (b)	Variation 2025–26 \$'000 (a) – (b)
Program 1: Support for the Governor-General and Official Activities			
Administered expenses			
Ordinary Annual Services (Appropriation Act No. 1)	2,492	3,473	(981)
Special appropriations <i>Special appropriation Governor-General</i>	709	709	(0)
Expenses not requiring appropriation in the Budget year ¹	1,843	2,522	(679)
Administered total	5,044	6,704	(1,660)
Departmental expenses			
Departmental appropriation	20,169	17,441	2,728
s74 External Revenue ²	331	1,171	(840)
Expenses not requiring appropriation in the Budget year ¹	656	702	(46)
Departmental total	21,156	19,314	1,842
Total expenses for Program 1	26,200	26,019	181
Average Staffing Level (number)	106	95	11

Full year budget, including any subsequent adjustments made to the 2025-26 budget at Additional Estimates..

- 1 Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, audit fees, secondment staff and losses from asset write-offs.
- 2 Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013. Actual expenses reflect other receipts not originally included in budget.

APPENDIX K: AUDIT COMMITTEE DETAILS

The audit committee charter can be found at

<https://www.gg.gov.au/office-official-secretary-governor-general/audit-committee-charter>

TABLE K1: AUDIT COMMITTEE 2025–26

Member name	Qualifications, knowledge, skills or experience (include formal and informal as relevant)	Number of meetings attended / total number of meetings	Total annual remuneration
Elizabeth Montano AM (Chair)	Ms Montano AM holds the degrees of Bachelor of Arts and Bachelor of Laws (UNSW) and is a Fellow of the Australian Institute of Company Directors. She has over 20 years' experience as chair, deputy chair and member of boards and audit committees across a range of government and not-for-profit entities. She has broad ranging experience in governance and the machinery of government, including in financial and performance reporting, risk, assurance, and program and project management and oversight. As a former CEO of AUSTRAC, she was the first woman to lead a Commonwealth law enforcement/regulatory agency. Prior to that appointment, she was a financial services specialist with Mallesons.	6/6	\$22,200
Maria Storti (Independent Member)	Ms Storti specialises in financial management, governance and risk management. Ms Storti holds the degrees of Master of Business Administration and Bachelor of Economics, and is a fellow of the Chartered Accountants Australia and New Zealand, fellow of the Australian Institute of Company Directors, and member of the Institute of Internal Auditors – Australia. She is an independent chair and a member of several Commonwealth audit committees. She is a former EY advisory partner and has worked with professional services firms in the areas of audit, consultancy and risk. Ms Storti has held several senior executive roles in various sectors, with responsibility for corporate planning in those positions.	6/6	\$12,802

Member name	Qualifications, knowledge, skills or experience (include formal and informal as relevant)	Number of meetings attended / total number of meetings	Total annual remuneration
David Bryant (Independent Member – ceased 2 January 2026)	Dr Bryant specialises in information technology systems and controls, project management, governance and risk management. Dr Bryant holds the degrees of Bachelor of Information Technology, MBA in Technology Management and Doctor of Philosophy in Management Information Systems. He is also an Australian Computer Society Certified Professional and Certified Practising Project Director (Australian Institute of Project Management). He has significant experience in the ICT sector, including ICT governance, risk management, ICT projects and services delivery in the public sector, and is an independent member of several Commonwealth department and agency audit committees.	4/6	\$6,300
Jenet Connell (commenced 8 December 2025)	Ms Connell specialises in governance, organisational transformation, program delivery and risk management. Ms Connell holds a Master of Organisational Psychology and is a graduate of the Australian Institute of Company Directors. She has extensive senior executive experience across the APS, including Deputy Australian Statistician, Deputy Commissioner of the Australian Public Service Commission, and Deputy Secretary and Chief Operating Officer roles within the Department of Finance and the Department of Immigration and Border Protection. Ms Connell is an independent member of several Commonwealth audit and risk committees, a member of the Department of Finance's Assurance Reviews panel and an adjunct professor at the University of Canberra.	2/6	\$4,661



CHAPTER 6

INDEXES



Care has a deep and resonant place in our Australian identity. Care is the gentle thought and the outstretched hand that Australians have always been ready to share when great challenges present themselves.

- Governor-General Mostyn in her swearing-in speech

GLOSSARY, ABBREVIATIONS AND ACRONYMS

Term	Description
AAIs	Accountable Authority Instructions
AC	Companion of the Order of Australia
ACT	Australian Capital Territory
AD	Dame of the Order of Australia
ADF	Australian Defence Force
ADFA	Australian Defence Force Academy
AFSM	Australian Fire Service Medal
AK	Knight of the Order of Australia
AM	Member of the Order of Australia
ANAO	Australian National Audit Office
AO	Officer of the Order of Australia
APM	Australian Police Medal
APS	Australian Public Service
ASL	average staffing level
BCP	Business Continuity Plan
BM	Bravery Medal
CBC	Commendation for Brave Conduct
CPRs	Commonwealth Procurement Rules
CV	Cross of Valour
DCB	Departmental Capital Budget
EL	executive level
EPBC Act	<i>Environment Protection and Biodiversity Conservation Act 1999</i>
FOI Act	<i>Freedom of Information Act 1982</i>
GBC	Group Bravery Citation
GHO	Government House Officer
GST	goods and services tax
ICT	information communications technology
IFA	Individual Flexibility Arrangement
IPS	Information Publication Scheme
IT	information technology
KMP	key management personnel

Term	Description
LVO	Lieutenant of the Royal Victorian Order
MP	Member of Parliament
OAM	Medal of the Order of Australia
PGPA Act	<i>Public Governance, Performance and Accountability Act 2013</i>
PGPA Rule	Public Governance, Performance and Accountability Rule 2014
PSM	Public Service Medal
PSPF	Protective Security Policy Framework
RAAF	Royal Australian Air Force
RAN	Royal Australian Navy
RFD	Reserve Force Decoration
SC	Star of Courage
SES	Senior Executive Service
SME	small and medium enterprise
WHS	work health and safety
WoAG	Whole of Australian Government
X	non-binary

LIST OF REQUIREMENTS

PGPA Rule Reference	Part of Report	Description	Requirement
I7AD(g)		Letter of transmittal	
I7AI	I	A copy of the letter of transmittal signed and dated by accountable authority on date final text approved, with statement that the report has been prepared in accordance with section 46 of the Act and any enabling legislation that specifies additional requirements in relation to the annual report.	Mandatory
I7AD(h)		Aids to access	
I7AJ(a)	2–4	Table of contents (print only).	Mandatory
I7AJ(b)	149	Alphabetical index (print only).	Mandatory
I7AJ(c)	140–141	Glossary of abbreviations and acronyms.	Mandatory
I7AJ(d)	142	List of requirements.	Mandatory
I7AJ(e)	133	Details of contact officer.	Mandatory
I7AJ(f)	133	Entity's website address.	Mandatory
I7AJ(g)	inside front cover	Electronic address of report.	Mandatory
I7AD(a)		Review by accountable authority	
I7AD(a)	6–10	A review by the accountable authority of the entity.	Mandatory
I7AD(b)		Overview of the entity	
I7AE(I)(a)(i)	8–10	A description of the role and functions of the entity.	Mandatory
I7AE(I)(a)(ii)	8–10	A description of the organisational structure of the entity.	Mandatory
I7AE(I)(a)(iii)	9	A description of the outcomes and programmes administered by the entity.	Mandatory
I7AE(I)(a)(iv)	13	A description of the purposes of the entity as included in corporate plan.	Mandatory
I7AE(I)(aa)(i)	12, 123	Name of the accountable authority or each member of the accountable authority	Mandatory
I7AE(I)(aa)(ii)	12, 123	Position title of the accountable authority or each member of the accountable authority	Mandatory
I7AE(I)(aa)(iii)	123	Period as the accountable authority or member of the accountable authority within the reporting period	Mandatory
I7AE(I)(b)	n/a	An outline of the structure of the portfolio of the entity.	Portfolio departments – mandatory

PGPA Rule Reference	Part of Report	Description	Requirement
I7AE(2)	n/a	Where the outcomes and programs administered by the entity differ from any Portfolio Budget Statement, Portfolio Additional Estimates Statement or other portfolio estimates statement that was prepared for the entity for the period, include details of variation and reasons for change.	If applicable, Mandatory
I7AD(c)		Report on the Performance of the entity	
		Annual performance statements	
I7AD(c)(i); I6F	I2–I5	Annual performance statements in accordance with paragraph 39(1)(b) of the Act and section I6F of the Rule.	Mandatory
I7AD(c)(ii)		Report on Financial Performance	
I7AF(1)(a)	I21–I22	A discussion and analysis of the entity's financial performance.	Mandatory
I7AF(1)(b)	I34–I35	A table summarising the total resources and total payments of the entity.	Mandatory
I7AF(2)	n/a	If there may be significant changes in the financial results during or after the previous or current reporting period, information on those changes, including: the cause of any operating loss of the entity; how the entity has responded to the loss and the actions that have been taken in relation to the loss; and any matter or circumstances that it can reasonably be anticipated will have a significant impact on the entity's future operation or financial results.	If applicable, Mandatory.
I7AD(d)		Management and Accountability	
		Corporate Governance	
I7AG(2)(a)	I, 46	Information on compliance with section I0 (fraud and corruption systems)	Mandatory
I7AG(2)(b)(i)	I	A certification by accountable authority that fraud and corruption risk assessments have been conducted and fraud and corruption control plans have been prepared.	Mandatory
I7AG(2)(b)(ii)	I	A certification by accountable authority that appropriate mechanisms for preventing, detecting incidents of, investigating or otherwise dealing with, and recording or reporting fraud and corruption that meet the specific needs of the entity are in place.	Mandatory
I7AG(2)(b)(iii)	I	A certification by accountable authority that all reasonable measures have been taken to deal appropriately with fraud and corruption relating to the entity.	Mandatory
I7AG(2)(c)	I42–I47	An outline of structures and processes in place for the entity to implement principles and objectives of corporate governance.	Mandatory

PGPA Rule Reference	Part of Report	Description	Requirement
17AG(2)(d) – (e)	n/a	A statement of significant issues reported to Minister under paragraph 19(1)(e) of the Act that relates to non-compliance with Finance law and action taken to remedy non-compliance.	If applicable, Mandatory
Audit Committee			
17AG(2A)(a)	136	A direct electronic address of the charter determining the functions of the entity's audit committee.	Mandatory
17AG(2A)(b)	136–137	The name of each member of the entity's audit committee.	Mandatory
17AG(2A)(c)	136–137	The qualifications, knowledge, skills or experience of each member of the entity's audit committee.	Mandatory
17AG(2A)(d)	136–137	Information about the attendance of each member of the entity's audit committee at committee meetings.	Mandatory
17AG(2A)(e)	136–137	The remuneration of each member of the entity's audit committee.	Mandatory
External Scrutiny			
17AG(3)	47	Information on the most significant developments in external scrutiny and the entity's response to the scrutiny.	Mandatory
17AG(3)(a)	n/a]	Information on judicial decisions and decisions of administrative tribunals and by the Australian Information Commissioner that may have a significant effect on the operations of the entity.	If applicable, Mandatory
17AG(3)(b)	n/a	Information on any reports on operations of the entity by the Auditor-General (other than report under section 43 of the Act), a Parliamentary Committee, or the Commonwealth Ombudsman.	If applicable, Mandatory
17AG(3)(c)	n/a	Information on any capability reviews on the entity that were released during the period.	If applicable, Mandatory
Management of Human Resources			
17AG(4)(a)	48–51	An assessment of the entity's effectiveness in managing and developing employees to achieve entity objectives.	Mandatory
17AG(4)(aa)	124–130	Statistics on the entity's employees on an ongoing and non-ongoing basis, including the following: (d) statistics on full-time employees; (e) statistics on part-time employees; (f) statistics on gender; (g) statistics on staff location.	Mandatory

PGPA Rule Reference	Part of Report	Description	Requirement
17AG(4)(b)	124–130	Statistics on the entity's APS employees on an ongoing and non-ongoing basis; including the following: • Statistics on staffing classification level; • Statistics on full-time employees; • Statistics on part-time employees; • Statistics on gender; • Statistics on staff location; • Statistics on employees who identify as Indigenous.	Mandatory
17AG(4)(c)	48, 49, 130	Information on any enterprise agreements, individual flexibility arrangements, Australian workplace agreements, common law contracts and determinations under subsection 24(1) of the <i>Public Service Act 1999</i> .	Mandatory
17AG(4)(c)(i)	130	Information on the number of SES and non-SES employees covered by agreements etc. identified in paragraph 17AG(4)(c).	Mandatory
17AG(4)(c)(ii)	130	The salary ranges available for APS employees by classification level.	Mandatory
17AG(4)(c)(iii)	50, 51	A description of non-salary benefits provided to employees.	Mandatory
17AG(4)(d)(i)	49	Information on the number of employees at each classification level who received performance pay.	If applicable, Mandatory
17AG(4)(d)(ii)	n/a	Information on aggregate amounts of performance pay at each classification level.	If applicable, Mandatory
17AG(4)(d)(iii)	n/a	Information on the average amount of performance payment, and range of such payments, at each classification level.	If applicable, Mandatory
17AG(4)(d)(iv)	n/a	Information on aggregate amount of performance payments.	If applicable, Mandatory
Assets Management			
17AG(5)	52	An assessment of effectiveness of assets management where asset management is a significant part of the entity's activities	If applicable, mandatory
Purchasing			
17AG(6)	53–54	An assessment of entity performance against the <i>Commonwealth Procurement Rules</i> .	Mandatory

PGPA Rule Reference	Part of Report	Description	Requirement
Reportable consultancy contracts			
17AG(7)(a)	54, 131	A summary statement detailing the number of new reportable consultancy contracts entered into during the period; the total actual expenditure on all such contracts (inclusive of GST); the number of ongoing reportable consultancy contracts that were entered into during a previous reporting period; and the total actual expenditure in the reporting period on those ongoing contracts (inclusive of GST).	Mandatory
17AG(7)(b)	54	A statement that “During [reporting period], [specified number] new reportable consultancy contracts were entered into involving total actual expenditure of \$[specified million]. In addition, [specified number] ongoing reportable consultancy contracts were active during the period, involving total actual expenditure of \$[specified million].”	Mandatory
17AG(7)(c)	53	A summary of the policies and procedures for selecting and engaging consultants and the main categories of purposes for which consultants were selected and engaged.	Mandatory
17AG(7)(d)	54	A statement that “Annual reports contain information about actual expenditure on reportable consultancy contracts. Information on the value of reportable consultancy contracts is available on the AusTender website.”	Mandatory
Reportable non-consultancy contracts			
17AG(7A)(a)	131–132	A summary statement detailing the number of new reportable non-consultancy contracts entered into during the period; the total actual expenditure on such contracts (inclusive of GST); the number of ongoing reportable non-consultancy contracts that were entered into during a previous reporting period; and the total actual expenditure in the reporting period on those ongoing contracts (inclusive of GST).	Mandatory
17AG(7A)(b)	132	A statement that “Annual reports contain information about actual expenditure on reportable non-consultancy contracts. Information on the value of reportable non-consultancy contracts is available on the AusTender website.”	Mandatory

PGPA Rule Reference	Part of Report	Description	Requirement
17AD(daa)		Additional information about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts	
17AGA	132	Additional information, in accordance with section 17AGA, about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts.	Mandatory
		Australian National Audit Office Access Clauses	
17AG(8)	54	If an entity entered into a contract with a value of more than \$100 000 (inclusive of GST) and the contract did not provide the Auditor-General with access to the contractor's premises, the report must include the name of the contractor, purpose and value of the contract, and the reason why a clause allowing access was not included in the contract.	If applicable, Mandatory
		Exempt contracts	
17AG(9)	54	If an entity entered into a contract or there is a standing offer with a value greater than \$10 000 (inclusive of GST) which has been exempted from being published in AusTender because it would disclose exempt matters under the FOI Act, the annual report must include a statement that the contract or standing offer has been exempted, and the value of the contract or standing offer; to the extent that doing so does not disclose the exempt matters.	If applicable, Mandatory
		Small business	
17AG(10)(a)	53	A statement that "[Name of entity] supports small business participation in the Commonwealth Government procurement market. Small and Medium Enterprises (SME) and Small Enterprise participation statistics are available on the Department of Finance's website."	Mandatory
17AG(10)(b)	53	An outline of the ways in which the procurement practices of the entity support small and medium enterprises.	Mandatory
17AG(10)(c)	n/a	If the entity is considered by the Department administered by the Finance Minister as material in nature—a statement that "[Name of entity] recognises the importance of ensuring that small businesses are paid on time. The results of the Survey of Australian Government Payments to Small Business are available on the Treasury's website."	If applicable, Mandatory

PGPA Rule Reference	Part of Report	Description	Requirement
Financial Statements			
I7AD(e)	61–100	Inclusion of the annual financial statements in accordance with subsection 43(4) of the Act.	Mandatory
Executive Remuneration			
I7AD(da)	48, 122	Information about executive remuneration in accordance with Subdivision C of Division 3A of Part 2–3 of the Rule.	Mandatory
Other Mandatory Information			
I7AH(1)(a)(i)	n/a	If the entity conducted advertising campaigns, a statement that “During [reporting period], the [name of entity] conducted the following advertising campaigns: [name of advertising campaigns undertaken]. Further information on those advertising campaigns is available at [address of entity’s website] and in the reports on Australian Government advertising prepared by the Department of Finance. Those reports are available on the Department of Finance’s website.”	If applicable, Mandatory
I7AH(1)(a)(ii)	55	If the entity did not conduct advertising campaigns, a statement to that effect.	If applicable, Mandatory
I7AH(1)(b)	55	A statement that “Information on grants awarded by [name of entity] during [reporting period] is available at [address of entity’s website].”	If applicable, Mandatory
I7AH(1)(c)	51	Outline of mechanisms of disability reporting, including reference to website for further information.	Mandatory
I7AH(1)(d)	56	Website reference to where the entity’s Information Publication Scheme statement pursuant to Part II of FOI Act can be found.	Mandatory
I7AH(1)(e)	n/a	Correction of material errors in previous annual report	If applicable, mandatory
I7AH(2)	57–59	Information required by other legislation	Mandatory

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