

Part 2

Government Administration

Introduction

The Government Administration portfolio works for the people of Western Australia and supports the Premier and Cabinet. It delivers the Government's objectives through management of Government policy, provision of strategic policy advice, coordination of cross-agency solutions, public sector leadership and promotion of an efficient and effective public sector.

Summary of Recurrent and Asset Investment Expenditure

Agency	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000
Premier and Cabinet		
– Total Cost of Services.....	322,849	317,685
– Asset Investment Program	6,821	8,599
Public Sector Commission		
– Total Cost of Services.....	36,841	46,293
– Asset Investment Program	10,221	9,197
Governor's Establishment		
– Total Cost of Services.....	8,924	9,472
– Asset Investment Program	116	116
Western Australian Electoral Commission		
– Total Cost of Services.....	23,413	18,208
– Asset Investment Program	267	267
Salaries and Allowances Tribunal		
– Total Cost of Services.....	1,271	1,296
Commissioner for Children and Young People		
– Total Cost of Services.....	3,829	3,889
Office of the Information Commissioner		
– Total Cost of Services.....	7,093	7,614
– Asset Investment Program	100	674

Agency	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000
WorkCover WA Authority		
– Asset Investment Program	785	1,066
Registrar, Western Australian Industrial Relations Commission		
– Total Cost of Services.....	13,988	14,601
– Asset Investment Program	160	160

Ministerial Responsibilities

Minister	Agency	Services
Premier; Minister for State Development; Trade and Investment; Economic Diversification Minister for Aboriginal Affairs; Water; Climate Resilience; South West Minister for Education; Early Childhood; Preventative Health; Wheatbelt Minister for Regional Development; Ports; Science and Innovation; Medical Research; Kimberley Minister for Emergency Services; Corrective Services; Defence Industries; Veterans; Racing and Gaming	Premier and Cabinet	<ol style="list-style-type: none"> 1. Industry Development 2. Project Facilitation 3. Administration of Executive Government Services 4. Administration of Parliamentary Support 5. Government Policy Management - Whole-of-Government 6. Government Policy Management - Aboriginal Affairs 7. Government Policy Management - Digital Economy
Premier; Minister for State Development; Trade and Investment; Economic Diversification	Public Sector Commission	<ol style="list-style-type: none"> 1. Public Sector Leadership 2. Assistance and Support 3. Oversight and Reporting
	Governor's Establishment	<ol style="list-style-type: none"> 1. Effective Support to the Governor 2. Management of the Governor's Establishment
Minister for Mines and Petroleum; Finance; Electoral Affairs; Goldfields-Esperance	Western Australian Electoral Commission	<ol style="list-style-type: none"> 1. Provision of Independent, Impartial and Efficient Electoral Services to Electors for Parliament and Other Electoral Clients
Premier; Minister for State Development; Trade and Investment; Economic Diversification	Salaries and Allowances Tribunal	<ol style="list-style-type: none"> 1. Support Services to the Salaries and Allowances Tribunal
Attorney General; Minister for Commerce; Tertiary and International Education; Multicultural Interests	Commissioner for Children and Young People	<ol style="list-style-type: none"> 1. Consultation, Research and Promotion of the Wellbeing of Children and Young People
	Office of the Information Commissioner	<ol style="list-style-type: none"> 1. Resolution of Freedom of Information External Reviews and Advice Enquiries 2. Resolution of Privacy Complaints and Advice Enquiries
Minister for Creative Industries; Heritage; Industrial Relations; Aged Care and Seniors; Women	WorkCover WA Authority	n.a.
	Registrar, Western Australian Industrial Relations Commission	<ol style="list-style-type: none"> 1. Support to the Western Australian Industrial Relations Commission and Industrial Magistrates Court 2. Conciliation and Arbitration by the Western Australian Industrial Relations Commission

Division 3 Premier and Cabinet

Part 2 Government Administration

Appropriations, Expenses and Cash Assets ^(a)

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
DELIVERY OF SERVICES							
Item 5 Net amount appropriated to deliver services	214,397	224,473	260,518	280,881	273,683	269,997	269,063
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975	3,099	3,238	3,238	3,311	3,325	3,399	3,484
Total appropriations provided to deliver services.....	217,496	227,711	263,756	284,192	277,008	273,396	272,547
ADMINISTERED TRANSACTIONS							
Item 6 Amount provided for Administered Grants, Subsidies and Other Transfer Payments	388,560	192,612	312,435	191,568	152,819	181,977	131,759
CAPITAL							
Item 106 Capital Appropriation.....	3,110	1,465	12,390	5,616	5,505	5,656	5,189
TOTAL APPROPRIATIONS	609,166	421,788	588,581	481,376	435,332	461,029	409,495
EXPENSES							
Total Cost of Services	245,052	267,547	322,849	317,685	313,800	294,759	289,912
Net Cost of Services ^(b)	242,837	266,156	321,458	311,368	302,584	292,910	288,063
CASH ASSETS ^(c)	78,024	36,395	53,926	52,952	54,224	50,732	46,724

(a) The 2024-25 Actual has been recast for comparability purposes to account for Public Sector Reform changes which took effect from 1 July 2025.

(b) Represents Total Cost of Services (expenses) less retained revenues applied to the Department's services. Reconciliation to the total appropriations provided to deliver services includes adjustments related to movements in cash balances and other accrual items such as resources received free of charge, receivables, payables and superannuation.

(c) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Department's Income Statement since presentation of the 2025-26 Budget to Parliament on 19 June 2025, are outlined below:

	2025-26	2026-27	2027-28	2028-29	2029-30
	Estimated	Budget	Outyear	Outyear	Outyear
	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000			
New Initiatives					
2029 Bicentenary	1,251	1,037	1,063	1,089	558
Remediation of Casual Long Service Leave Entitlements	-	1,000	-	-	-
Scheme for Independent Oversight of Child Safe Organisations	201	416	-	-	-
Winter Strategy 2026	700	-	-	-	-
Ongoing Initiatives					
Budget Realignment ^(a)	-	6,142	6,308	6,440	7,322
Collie Delivery Unit	-	1,818	1,855	1,894	-
Council of Aboriginal Services Western Australia	-	-	1,941	1,999	2,058
Defence West	725	3,345	3,385	3,428	3,478
Digital Capability Fund Initiatives	-	7,650	7,598	2,497	2,561
Fuel Support Payment	200	800	-	-	-
Native Title Negotiations	3,200	-	-	-	-
Office of the Coordinator General	3,043	3,380	3,430	3,482	3,536

	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
Prevention of Family and Domestic Violence Initiatives - Central Information Point	-	2,159	2,187	-	-
State Digital Assets and Cyber Security Resilience	-	14,668	14,241	14,122	14,687
Stolen Generations Redress Scheme.....	7,288	7,450	8,656	8,647	-
Support for Parliamentary and Executive Government Service.....	8,308	9,995	9,753	9,494	1,526
Support for Regional Papers Project	-	1,000	-	-	-
Telethon	8,000	-	-	-	-
Western Australia's Closing the Gap 2026-2028 Implementation Plan.....	-	2,500	1,600	200	-
Other					
2026 WA Student Assistance Payment	-	867	-	-	-
Audit into WA Health Infrastructure Maintenance.....	440	-	-	-	-
Government Office Accommodation.....	691	3,151	3,073	2,510	2,539
GST Fairness Marketing Campaign	1,000	-	-	-	-
Ministerial Aircraft Replacement ^(b)	-	-	-	-	-
Public Sector Reform Transfers	719	1,234	1,264	1,295	1,320
RiskCover Fund Insurance Premiums	385	1,126	-	-	-

(a) Expenditure has been reprioritised from within the Department's existing budget to support part of this initiative.

(b) The Government has approved entering into a 10-year lease to replace its two ministerial aircrafts, with the cost to be offset by the indicative proceeds of selling the State's existing aircraft. Replacement of this fleet supports the safety and connectivity of the Government's operations across Western Australia. Amounts are not disclosed due to ongoing commercial negotiations.

Significant Initiatives

Diversifying the State's Economy and Supporting Regional Communities

1. The Office of the Coordinator General, which was established in the Department in 2025, is working to deliver its foundation State Development Area and Priority Projects. Under the new *State Development Act 2025*, this will provide a faster, clearer pathway to activating major projects and industrial precincts to support economic diversification and the State's energy transition.

Strengthening Partnerships to Deliver Closing the Gap Outcomes

2. The Department has worked with Government agencies, the Aboriginal Advisory Council of WA, the Aboriginal Health Council of WA (AHCWA) and the Council of Aboriginal Services WA (CASWA), in the development of the WA Closing the Gap 2026-28 Implementation Plan. The Implementation Plan includes dedicated funding to drive delivery of the priority reform areas of the National Agreement on Closing the Gap.

Providing Redress to Members of the Stolen Generations

3. On 27 May 2025, the Government announced it would deliver a \$300 million Stolen Generations Redress Scheme and on 10 November 2025 the Scheme opened to applications. The Department is leading the implementation of the Scheme, in partnership with Justice, Communities, and Creative Industries, Tourism and Sport.

Delivering Quality Infrastructure and Services Across our State

4. State Digital Assets provide essential economic infrastructure, continuing to secure and support government digital transactions and services. The Government is investing \$49.5 million to support digital platforms including the ServiceWA app to expand its services such as enabling the rapid deployment of payments and rebates. In the future, the app will securely store a digital driver's licence and other credentials in the ServiceWA digital wallet.

Building Safe and Inclusive Communities

5. The expansion of the Office of Digital Government's Cyber Security Unit will meet the rapidly growing demand for cyber security services within the public sector, including twenty-four seven threat detection, incident response, and capability uplift. These services support community safety by reducing the risk of cyber incidents that could disrupt essential public services and protect sensitive information.

Advancing Western Australia's Defence Industry

6. Defence West's core function is to support the growth and competitiveness of Western Australia's defence industry, unlock opportunities for Western Australian businesses, position the State as a destination of choice for defence manufacturing and investment, and serve as the principal point of contact for Defence and defence industry. Accordingly, a stable and recurring appropriation enables improved forward planning and a consistent, strategic presence at key defence industry forums.

Resource Agreement

The following performance information (financial and non-financial) is the subject of a Resource Agreement signed by the Minister, Accountable Authority and Treasurer under Part 3, Division 5 of the *Financial Management Act 2006*.

Outcomes, Services and Key Performance Information

Where practical, key performance information for the 2024-25 Actual has been recast for comparability purposes to account for Public Sector Reform changes which took effect from 1 July 2025.

Relationship to Government Goals

Broad Government Goals are supported at agency level by specific outcomes. Agencies deliver services to achieve these outcomes. The following table illustrates the relationship between the Department's Services, the Desired Outcomes and the relevant Government Goal. The Key Effectiveness Indicators measure the extent of impact of the delivery of services on the achievement of desired outcomes. The Key Efficiency Indicators monitor the relationship between the service delivered and the resources used to produce the service.

Government Goals	Desired Outcomes	Services
Delivering Strong Financial and Economic Management: Diversifying our economy and making more things in WA.	Provide leadership in the development of Western Australian industry sectors to grow the economy and create jobs.	1. Industry Development 2. Project Facilitation
Delivering Quality Infrastructure and Services Across Our State.	Executive Government, Leader of the Opposition, Leader of the Second Party of Opposition and Members of Parliament receive appropriate support.	3. Administration of Executive Government Services 4. Administration of Parliamentary Support
	The Premier and Ministers receive high quality and timely policy advice.	5. Government Policy Management - Whole-of-Government 6. Government Policy Management - Aboriginal Affairs 7. Government Policy Management - Digital Economy

Service Summary

Expense	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
1. Industry Development	8,080	18,322	19,483	14,148	12,341	12,219	11,643
2. Project Facilitation	2,503	2,653	7,557	8,911	9,027	9,329	9,636
3. Administration of Executive Government Services	83,840	69,545	86,811	96,998	98,773	90,060	91,045
4. Administration of Parliamentary Support	41,125	41,353	42,358	44,947	44,805	44,539	44,707
5. Government Policy Management - Whole-of-Government	55,754	51,976	68,370	52,403	51,092	48,096	47,376
6. Government Policy Management - Aboriginal Affairs	17,126	36,028	45,809	36,566	36,948	35,373	27,904
7. Government Policy Management - Digital Economy	36,624	47,670	52,461	63,712	60,814	55,143	57,601
Total Cost of Services	245,052	267,547	322,849	317,685	313,800	294,759	289,912

Outcomes and Key Effectiveness Indicators ^{(a)(b)}

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Outcome: Provide leadership in the development of Western Australian industry sectors to grow the economy and create jobs ^(c)					
Outcome: Executive Government, Leader of the Opposition, Leader of the Second Party of Opposition and Members of Parliament receive appropriate support:					
Targets for support services are met or exceeded	93%	99%	95%	97%	
Service recipient's confirmation that services provided enable the obligations of Executive Government and Members of Parliament to be met.....	3.5	4	4	4	
Outcome: The Premier and Ministers receive high quality and timely policy advice:					
Service recipient's confirmation that high quality and timely policy advice is provided	3.6	3	3	3	

(a) Further detail in support of the key effectiveness indicators is provided in the Department's Annual Report.

(b) These measures are derived from annual survey ratings provided by service recipients and reflect the extent to which: (i) services enabled the obligations of Executive Government and Members of Parliament to be met; and (ii) policy advice provided was of a high quality and delivered in a timely manner.

(c) The Department is temporarily exempted from reporting key effectiveness indicators for this outcome and in the 2025-26 Annual Report, as the relevant services are in transition due to Public Sector Reform and legislative changes.

Services and Key Efficiency Indicators**1. Industry Development** ^(a)

This service comprises Defence West, which works with government agencies and the private sector to increase the employment of local workers and the involvement of Western Australian business in the defence supply chain for government and private industry works and contracts.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 8,080	\$'000 18,322	\$'000 19,483	\$'000 14,148	1,2
Less Income	370	470	470	470	
Net Cost of Service	7,710	17,852	19,013	13,678	
Employees (Full-Time Equivalents)	26	26	30	33	1

(a) The Department is temporarily exempted from reporting key efficiency indicators for this service and in the 2025-26 Annual Report, following the Government's decision to establish Defence West as a statutory authority by 2027.

Explanation of Significant Movements

(Notes)

- The increase from the 2025-26 Budget to the 2025-26 Estimated Actual is primarily related to additional resourcing for Defence West.
- The decrease from the 2025-26 Estimated Actual to the 2026-27 Budget Target is due to a reduction in defence industry financial assistance payments.

2. Project Facilitation ^(a)

This service comprises the Coordinator General function, which will work across government to activate major State-significant projects and industrial precincts for the benefit of Western Australia.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	2,503	2,653	7,557	8,911	1
Less Income.....	nil	nil	nil	nil	
Net Cost of Service.....	2,503	2,653	7,557	8,911	
Employees (Full-Time Equivalents)	12	12	25	32	1

(a) The Department is temporarily exempted from reporting key efficiency indicators for this service and in the 2025-26 Annual Report, as the *State Development Act 2025* has only recently been passed by Parliament.

Explanation of Significant Movements

(Notes)

- The increase from the 2025-26 Budget to the 2025-26 Estimated Actual and subsequently to the 2026-27 Budget Target, primarily reflects additional resourcing received for the establishment of the Coordinator General operating model.

3. Administration of Executive Government Services

The Department is responsible for the administration of Executive Government Services, which includes the administration of salaries and office-related expenditure for Ministerial Offices (including the Leader of the Opposition and Leader of the Secondary Party Office). The Department provides a range of services including:

- administrative support to the Premier and Ministerial Offices, Leader of the Opposition and Leader of the Secondary Party Office;
- support for the functions of Cabinet and Parliament;
- communication of Government policies and activities;
- support for the Executive Council;
- management of the State occasions and official visits program; and
- management of programs at the Constitutional Centre.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	83,840	69,545	86,811	96,998	1
Less Income.....	1,456	530	530	5,286	
Net Cost of Service.....	82,384	69,015	86,281	91,712	
Employees (Full-Time Equivalents)	353	329	388	402	2
Efficiency Indicators					
Average operating cost per Ministerial Office (including the Premier's Office, Leader of the Opposition and Leader of the Second Party of Opposition Offices).....	\$3,626,908	\$2,986,834	\$3,262,307	\$3,413,656	
Average cost of support provided per Ministerial Office (including the Premier's Office, Leader of the Opposition and Leader of the Second Party of Opposition Offices).....	\$785,704	\$673,380	\$1,306,674	\$1,691,521	3

Explanation of Significant Movements

(Notes)

1. The increase from the 2025-26 Budget to the 2025-26 Estimated Actual is primarily due to additional support for Executive Government services.
2. The increase from the 2025-26 Budget to the 2025-26 Estimated Actual mainly relates to additional support for Executive Government Services and realignment of FTEs between services to properly reflect intended service outcomes for the Department.
3. The increase from the 2025-26 Budget to the 2025-26 Estimated Actual mainly relates to realignment of business areas between services to properly reflect intended service outcomes for the Department.

4. Administration of Parliamentary Support

The Department is responsible for the provision of some administrative support to Members of Parliament.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	41,125	41,353	42,358	44,947	1
Less Income.....	nil	nil	nil	nil	
Net Cost of Service.....	41,125	41,353	42,358	44,947	
Employees (Full-Time Equivalents) ^(a).....	211	217	228	228	1
Efficiency Indicators					
Average cost of entitlements per Member of Parliament.....	\$390,506	\$395,129	\$405,224	\$428,772	
Average cost of support per Member of Parliament.....	\$33,884	\$35,635	\$31,456	\$34,599	

(a) The FTEs reported for this service also include Parliamentary Electoral Office staff.

Explanation of Significant Movements

(Notes)

1. The increase from the 2025-26 Budget to the 2025-26 Estimated Actual, primarily relates to the implementation of the Independent Review of Employment Arrangements for Electorate Officers, including additional resources.

5. Government Policy Management - Whole-of-Government ^(a)

The Department provides strategic policy advice and coordination to the Premier and Cabinet including:

- leadership and coordination of cross-agency solutions to complex issues;
- managing and coordinating Government input into intergovernmental negotiations and advice on federal reform and other matters raised through National Cabinet and the Council for the Australian Federation;
- emergency management policy advice to the Premier, Ministers and government agencies, and whole-of-government management and coordination of significant security incidents and emergencies; and
- strategic policy advice and coordination to the Minister for Early Childhood, including overseeing the development and statewide rollout of full-time kindergarten and other policy opportunities to enhance early childhood.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	55,754	51,976	68,370	52,403	1
Less Income	nil	nil	nil	nil	
Net Cost of Service	55,754	51,976	68,370	52,403	
Employees (Full-Time Equivalents)	133	170	152	185	2,3

(a) During 2025-26, the Department received a direction under section 61(1)(b) of the *Financial Management Act 2006* that the accountable authority is not required to report on key efficiency indicators in the Annual Report with respect to the 2025-26 financial year or any subsequent financial year.

Explanation of Significant Movements

(Notes)

1. The increase from the 2025-26 Budget to the 2025-26 Estimated Actual mainly relates to various one-off initiatives, such as an additional \$8 million donation to Telethon, and targeted media campaigns, including the Family and Domestic Violence Victims Support and GST fairness marketing campaign.
2. The decrease from the 2025-26 Budget to the 2025-26 Estimated Actual mainly relates to the realignment of FTEs between services to properly reflect intended service outcomes for the Department.
3. The increase from the 2025-26 Budget to the 2026-27 Budget Target relates to resourcing for the Office of Early Childhood (Full-time Kindergarten Pilots), 2029 Bicentenary, continuation of Collie Delivery Unit and budget realignment.

6. Government Policy Management - Aboriginal Affairs ^(a)

The Department provides strategic policy advice and coordination to the Minister for Aboriginal Affairs including cross portfolio advice on Native Title Negotiation and implementation and Aboriginal Affairs policy.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	17,126	36,028	45,809	36,566	1
Less Income	nil	nil	nil	nil	
Net Cost of Service	17,126	36,028	45,809	36,566	
Employees (Full-Time Equivalents)	53	90	110	110	2

(a) During 2025-26, the Department received a direction under section 61(1)(b) of the *Financial Management Act 2006* that the accountable authority is not required to report on key efficiency indicators in the Annual Report with respect to the 2025-26 financial year or any subsequent financial year.

Explanation of Significant Movements

(Notes)

1. The increase from the 2025-26 Budget to the 2025-26 Estimated Actual mainly relates to carryovers for Native Title Negotiations and Implementation of the South West Native Title Settlement
2. The increase from the 2025-26 Budget to the 2025-26 Estimated Actual mainly relates to resourcing for the Stolen Generations Redress Scheme.

7. Government Policy Management - Digital Economy ^(a)

The Department provides strategic policy advice and coordination to the Minister for Science and Innovation.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	36,624	47,670	52,461	63,712	1
Less Income.....	389	391	391	561	
Net Cost of Service.....	36,235	47,279	52,070	63,151	
Employees (Full-Time Equivalents)	132	150	144	181	

(a) During 2025-26, the Department received a direction under section 61(1)(b) of the *Financial Management Act 2006* that the accountable authority is not required to report on key efficiency indicators in the Annual Report with respect to the 2025-26 financial year or any subsequent financial year.

Explanation of Significant Movements

(Notes)

1. The increase from the 2025-26 Budget to the 2026-27 Budget Target primarily relates to funding and additional resourcing, for Investment in State Digital Assets and Cyber Security Resilience and Digital Capability Fund Initiatives.

Asset Investment Program

1. The Department's Asset Investment Program primarily relates to the replacement and upgrade of government office accommodation and of critical corporate ICT infrastructure, including assets for securely storing digital information, a digital driver's licence and identity ecosystem and the continued development of the ServiceWA App.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-26 \$'000	2025-26 Estimated Expenditure \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
WORKS IN PROGRESS							
Asset Replacement/Upgrade							
Government Office Accommodation	6,162	4,314	4,314	924	462	462	-
Computer Hardware and Software							
Corporate Information Technology and Cyber Security Uplift	5,624	1,000	1,000	1,000	1,000	1,081	1,543
ServiceWA App	1,724	774	774	440	510	-	-
COMPLETED WORKS							
Asset Replacement/Upgrade							
Computer Hardware and Software							
2025-26 Program.....	81	81	81	-	-	-	-
Security Upgrade.....	1,452	1,452	652	-	-	-	-
NEW WORKS							
Asset Replacement/Upgrade							
Office Accommodation	3,324	-	-	2,078	623	623	-
Computer Hardware and Software							
2026-27 Program.....	81	-	-	81	-	-	-
2027-28 Program.....	81	-	-	-	81	-	-

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-26 \$'000	2025-26 Estimated Expenditure \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
Western Australia's Digital Driver's Licence and Identity Ecosystem Uplift - Phase 2	8,338	-	-	4,076	4,262	-	-
Total Cost of Asset Investment Program.....	26,867	7,621	6,821	8,599	6,938	2,166	1,543
FUNDED BY							
Capital Appropriation			5,314	4,002	2,085	2,085	1,462
Holding Account.....			81	81	81	81	81
Internal Funds and Balances.....			652	-	-	-	-
Major Treasurer's Special Purpose Account(s) Digital Capability Fund.....			774	4,516	4,772	-	-
Total Funding.....			6,821	8,599	6,938	2,166	1,543

Financial Statements

The 2024-25 Actual data has been recast for comparability purposes to account for Public Sector Reform changes which took effect from 1 July 2025.

Income Statement

Expenses

1. The increase in Total Cost of Services from the 2025-26 Budget to the 2025-26 Estimated Actual of \$55.3 million mainly relates to new initiatives including the Stolen Generations Redress Scheme, and for existing initiatives such as Support for Parliamentary and Executive Government Services. It also includes various one-off initiatives, such as an additional \$8 million donation to Telethon, and targeted media campaigns.
2. The 2026-27 Budget Year increase in relation to the 2025-26 Budget, primarily reflects additional resourcing required for the Digital Capability Fund Initiatives, Investment in State Digital Assets and Cyber Security Resilience and the Western Australia's Closing the Gap 2026-2028 Implementation Plan.

Income

3. The increase in total income from Government from the 2025-26 Budget to the 2025-26 Estimated Actual reflects additional funding for the delivery of initiatives as described in the expenses section.

Statement of Financial Position

4. The increases in total assets and total liabilities from the 2025-26 Estimated Actual to the 2026-27 Budget are largely driven by the accounting treatment of the new Ministerial Aircraft lease.

INCOME STATEMENT (a)
(Controlled)

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
COST OF SERVICES							
Expenses							
Employee benefits (b).....	151,456	149,152	163,305	185,496	187,242	189,085	191,057
Grants and subsidies (c).....	22,772	25,561	39,039	23,509	20,054	12,467	11,998
Supplies and services.....	27,232	65,454	91,838	67,151	59,251	55,847	49,660
Accommodation.....	22,734	19,620	20,067	22,831	22,825	22,457	22,652
Depreciation and amortisation.....	2,562	2,029	2,111	4,285	5,730	5,931	5,732
Finance and interest costs.....	77	68	83	1,536	2,204	2,044	1,867
Other expenses.....	18,219	5,663	6,406	12,877	16,494	6,928	6,946
TOTAL COST OF SERVICES	245,052	267,547	322,849	317,685	313,800	294,759	289,912
Income							
Sale of goods and services.....	363	411	411	581	691	869	869
Grants and subsidies.....	1,456	510	510	510	510	510	510
Other revenue.....	396	470	470	5,226	10,015	470	470
Total Income	2,215	1,391	1,391	6,317	11,216	1,849	1,849
NET COST OF SERVICES	242,837	266,156	321,458	311,368	302,584	292,910	288,063
INCOME FROM GOVERNMENT							
Service appropriations.....	217,496	227,711	263,756	284,192	277,008	273,396	272,547
Resources received free of charge.....	6,598	7,319	7,319	7,319	7,319	7,319	7,319
Major Treasurer's Special Purpose Account(s)							
Royalties for Regions Fund							
Regional Community Services Fund.....	40	37	1,038	40	40	40	40
Other appropriations.....	-	-	-	2,013	4,027	4,027	-
Other revenues.....	6,400	4,363	4,063	2,566	1,540	1,540	1,540
TOTAL INCOME FROM GOVERNMENT	230,534	239,430	276,176	296,130	289,934	286,322	281,446
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(12,303)	(26,726)	(45,282)	(15,238)	(12,650)	(6,588)	(6,617)

(a) Full audited financial statements are published in the Department's Annual Report.

(b) The full-time equivalents for 2024-25 Actual, 2025-26 Estimated Actual and 2026-27 Budget Year are 920, 1,077 and 1,171 respectively.

(c) Refer to the Details of Controlled Grants and Subsidies table below for further information.

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
Aboriginal Engagement Unit Grants.....	3,135	4,996	10,549	4,955	3,455	3,331	3,331
AI Investment Grants.....	-	-	-	5,000	5,000	-	-
AUKUS Small and Medium Enterprise							
Readiness Fund.....	-	553	553	483	482	482	393
Community Grants.....	17,900	9,242	17,167	9,167	9,167	7,204	7,204
Defence Industry Veterans Employment							
Scheme.....	-	-	-	100	100	100	100
Defence Science Centre.....	874	1,144	1,144	970	970	970	970
Defence West.....	863	6,729	6,729	834	880	380	-
Small Commitments.....	-	897	897	-	-	-	-
Veterans Initiatives.....	-	2,000	2,000	2,000	-	-	-
TOTAL	22,772	25,561	39,039	23,509	20,054	12,467	11,998

STATEMENT OF FINANCIAL POSITION (a)
(Controlled)

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
CURRENT ASSETS							
Cash assets	63,419	25,290	43,748	42,774	44,046	40,554	36,546
Restricted cash	14,605	11,105	10,178	10,178	10,178	10,178	10,178
Holding Account receivables	11,513	11,432	11,513	11,513	11,513	11,513	11,513
Receivables	4,434	2,266	4,323	4,323	4,323	4,323	4,323
Other.....	3,882	5,853	10,421	3,889	3,889	3,889	3,889
Total current assets	97,853	55,946	80,183	72,677	73,949	70,457	66,449
NON-CURRENT ASSETS							
Holding Account receivables	35,155	36,105	36,106	40,342	46,023	51,905	57,585
Property, plant and equipment.....	3,356	7,670	8,617	53,201	55,008	51,767	47,225
Receivables	4,393	3,682	4,490	4,490	4,490	4,490	4,490
Intangibles	1,669	793	1,669	1,669	1,669	1,669	1,669
Other.....	-	-	-	4,763	4,763	4,763	4,763
Total non-current assets	44,573	48,250	50,882	104,465	111,953	114,594	115,732
TOTAL ASSETS	142,426	104,196	131,065	177,142	185,902	185,051	182,181
CURRENT LIABILITIES							
Employee provisions	28,262	27,481	28,080	28,080	28,080	28,080	28,080
Payables.....	11,040	7,423	11,272	11,272	11,272	11,304	11,336
Borrowings and leases	415	432	518	476	528	529	530
Other.....	8	290	278	278	278	278	278
Total current liabilities	39,725	35,626	40,148	40,106	40,158	40,191	40,224
NON-CURRENT LIABILITIES							
Employee provisions	4,212	3,584	4,203	4,203	4,203	4,203	4,203
Borrowings and leases	531	419	446	37,486	34,724	31,676	28,526
Other.....	-	8	-	-	-	-	-
Total non-current liabilities	4,743	4,011	4,649	41,689	38,927	35,879	32,729
TOTAL LIABILITIES.....	44,468	39,637	44,797	81,795	79,085	76,070	72,953
EQUITY							
Contributed equity	127,924	150,593	161,516	185,833	209,953	218,705	225,569
Accumulated surplus/(deficit).....	(29,966)	(86,034)	(75,248)	(90,486)	(103,136)	(109,724)	(116,341)
Total equity	97,958	64,559	86,268	95,347	106,817	108,981	109,228
TOTAL LIABILITIES AND EQUITY	142,426	104,196	131,065	177,142	185,902	185,051	182,181

(a) Full audited financial statements are published in the Department's Annual Report.

STATEMENT OF CASHFLOWS (a)
(Controlled)

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	214,023	226,761	262,724	279,875	271,246	267,433	266,786
Capital appropriation.....	3,110	1,465	12,390	5,616	5,505	5,656	5,189
Holding Account drawdowns.....	81	81	81	81	81	81	81
Major Treasurer's Special Purpose Account(s)							
Climate Action Fund.....	1,415	1,425	1,425	-	-	-	-
Digital Capability Fund.....	31,810	19,937	19,937	18,699	18,619	3,096	2,609
Royalties for Regions Fund							
Regional Community Services Fund.....	40	37	1,038	40	40	40	40
Other.....	6,312	4,754	4,454	3,127	2,211	2,389	2,389
Administered appropriations.....	-	-	-	2,013	4,027	4,027	-
Net cash provided by Government.....	256,791	254,460	302,049	309,451	301,729	282,722	277,094
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(149,493)	(149,152)	(163,305)	(185,496)	(187,242)	(189,085)	(191,057)
Grants and subsidies.....	(22,561)	(25,561)	(39,039)	(23,509)	(20,054)	(12,467)	(11,998)
Supplies and services.....	(21,661)	(59,091)	(84,355)	(59,983)	(55,398)	(52,058)	(45,874)
Accommodation.....	(21,776)	(18,684)	(19,131)	(16,594)	(16,856)	(16,428)	(16,561)
GST payments.....	(7,857)	(7,049)	(7,049)	(7,049)	(7,049)	(7,049)	(7,049)
Finance and interest costs.....	(77)	(68)	(83)	(1,536)	(2,204)	(2,044)	(1,867)
Other payments.....	(15,660)	(5,653)	(7,516)	(18,861)	(18,901)	(9,395)	(9,475)
Receipts (b)							
Grants and subsidies.....	1,086	510	510	510	510	510	510
Sale of goods and services.....	258	20	20	20	20	20	20
GST receipts.....	7,929	7,049	7,049	7,049	7,049	7,049	7,049
Other receipts.....	634	470	470	5,226	470	470	470
Net cash from operating activities.....	(229,178)	(257,209)	(312,429)	(300,223)	(299,655)	(280,477)	(275,832)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets.....	(1,617)	(3,794)	(6,821)	(8,599)	(6,938)	(2,166)	(1,543)
Other payments.....	-	-	(6,532)	-	-	-	-
Proceeds from sale of non-current assets.....	-	-	-	-	9,545	-	-
Net cash from investing activities.....	(1,617)	(3,794)	(13,353)	(8,599)	2,607	(2,166)	(1,543)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(456)	(454)	(533)	(1,603)	(3,409)	(3,571)	(3,727)
Other payments.....	(808)	-	-	-	-	-	-
Net cash from financing activities.....	(1,264)	(454)	(533)	(1,603)	(3,409)	(3,571)	(3,727)
NET INCREASE/(DECREASE) IN CASH HELD.....	24,732	(6,997)	(24,266)	(974)	1,272	(3,492)	(4,008)
Cash assets at the beginning of the reporting period.....	53,292	43,392	78,192	53,926	52,952	54,224	50,732
Cash assets at the end of the reporting period.....	78,024	36,395	53,926	52,952	54,224	50,732	46,724

(a) Full audited financial statements are published in the Department's Annual Report.

(b) A determination by the Treasurer, pursuant to section 23 of the *Financial Management Act 2006*, provides for the retention of some cash receipts by the Department. Refer to the Net Appropriation Determination table below for further information. Other receipts are retained under the authority of other relevant Acts of Parliament.

NET APPROPRIATION DETERMINATION (a)

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
Grants and Subsidies							
Commonwealth Grants and Subsidies	1,086	510	510	510	510	510	510
Grants and Subsidies	-	300	-	-	-	-	-
Sale of Goods and Services							
Other Receipts	6,068	1,443	3,969	7,395	1,723	1,901	1,901
Other Receipts - Defence Science Centre	499	470	470	470	470	470	470
GST Receipts							
GST Input Credits	6,559	6,832	6,832	6,832	6,832	6,832	6,832
GST Receipts on Sales	1,370	217	217	217	217	217	217
Other Receipts							
All Other Receipts	634	505	505	508	508	508	508
TOTAL	16,216	10,277	12,503	15,932	10,260	10,438	10,438

(a) The moneys received and retained are to be applied to the Department's services as specified in the Budget Statements.

DETAILS OF ADMINISTERED TRANSACTIONS

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
INCOME							
Other							
Aboriginal Engagement - Strategic Solutions Program	-	3,000	3,000	3,000	-	-	-
All Others ^(a)	5,716	-	-	-	-	-	-
Gibson Desert Nature Reserve Compensation Settlement	183	188	192	199	204	210	215
Griffin Coal Financial Assistance Agreement	95,800	74,200	74,200	-	-	-	-
Griffin Coal Financial Assistance Agreement - Provision	-	19,000	19,000	-	-	-	-
Resources Community Investment Initiative ...	12,800	2,500	2,500	3,200	9,700	1,800	-
South West Native Title Settlement Capital Works (Administrative Offices)	15,400	-	-	-	-	-	-
South West Settlement							
Noongar Boodja Trust	74,017	75,617	77,225	80,120	82,324	84,383	86,491
Noongar Land Fund	406	6,609	6,648	6,655	6,698	6,696	6,717
Stolen Generations Redress Scheme	-	-	117,225	65,125	26,050	52,100	-
Stolen Wages Class Action.....	180,400	-	-	-	-	-	-
The ANZAC Day Trust.....	1,300	1,540	1,540	1,300	1,300	1,300	-
Yamatji Nation Indigenous Land Use Agreement	22,244	38,067	39,053	41,824	42,941	43,984	45,053
TOTAL ADMINISTERED INCOME	408,266	220,721	340,583	201,423	169,217	190,473	138,476
EXPENSES							
Grants to Charitable and Other Public Bodies							
Aboriginal Engagement - Strategic Solutions Program	-	3,000	3,000	3,000	-	-	-
All Others ^(a)	5,716	-	-	-	-	-	-
Gibson Desert Nature Reserve Compensation Settlement Administered	24	19	50	16	13	12	4
Griffin Coal Financial Assistance Agreement	108,278	74,200	76,915	-	-	-	-
Griffin Coal Financial Assistance Agreement - Provision.....	-	19,000	19,000	-	-	-	-
Resources Community Investment Initiative - Consolidated Account Payments.....	-	4,226	4,226	5,136	11,644	3,556	-
South West Native Title Settlement Capital Works (Administrative Offices)	15,400	-	-	-	-	-	-
South West Settlement							
Noongar Boodja Trust	16,742	14,745	32,383	13,444	11,511	9,457	7,284
Noongar Land Fund	606	4,918	5,112	6,108	5,435	6,067	6,054
Stolen Generations Redress Scheme	-	-	117,225	65,125	26,050	52,100	-
Stolen Wages Class Action.....	104,071	-	76,329	-	-	-	-
The ANZAC Day Trust.....	1,300	1,540	1,540	1,300	1,300	1,300	-
Yamatji Nation Alternative Settlement Agreement - Registration	18,208	10,169	24,406	9,796	8,976	8,105	7,186
TOTAL ADMINISTERED EXPENSES	270,345	131,817	360,186	103,925	64,929	80,597	20,528

(a) Confidential items which are subject to ongoing negotiations and mediating settlements involving the State.

Agency Special Purpose Account Details

NATIVE TITLE HOLDER INCENTIVE FOR MINERAL EXPLORATION AND LAND ACCESS ACCOUNT

Account Purpose: To hold funds for the provision of a financial incentive to Native Title holders who are prepared to endorse a Government Indigenous Land Use Agreement for the purpose of expediting procedure for the grant of exploration and prospecting licences and low impact activities in areas where native title rights are recognised.

	2024-25 Actual \$'000	2025-26 Budget \$'000	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000
Opening Balance	7,074	7,032	7,032	6,857
Receipts: Appropriations.....	25	25	25	25
	7,099	7,057	7,057	6,882
Payments	67	200	200	200
CLOSING BALANCE	7,032	6,857	6,857	6,682

DEFENCE SCIENCE CENTRE

Account Purpose: To support university-government-industry research and skills through grants programs to higher degree students on defence-relevant projects and/or defence industry placements, collaborative research grants for defence-relevant research in Western Australia and defence industry internships.

	2024-25 Actual \$'000	2025-26 Budget \$'000	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000
Opening Balance	379	475	205	443
Receipts: Appropriations.....	200	-	7	-
Other	500	970	299	970
	1,079	1,445	511	1,413
Payments	874	1,144	68	970
CLOSING BALANCE	205	301	443	443

ARTIFICIAL INTELLIGENCE INVESTMENT FUND

Account Purpose: To hold funding for the purpose of strategic and targeted investments in artificial intelligence projects that support productivity improvements in the public sector and/or the delivery of Government priorities.

	2024-25 Actual \$'000	2025-26 Budget \$'000	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000
Opening Balance	-	-	-	-
Receipts: Appropriations.....	-	-	-	5,000
CLOSING BALANCE	-	-	-	5,000

RESOURCES COMMUNITY INVESTMENT INITIATIVE

Account Purpose: To receive and hold funds invested by the resource companies in accordance with the executed Project Funding Agreements (PFA), with funds transferred to the Consolidated Account when project milestones are met in accordance with the PFA.

	2024-25 Actual \$'000	2025-26 Budget \$'000	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000
Opening Balance	-	12,800	12,800	20,374
Receipts:				
Other	12,800	11,800	18,300	6,300
	12,800	24,600	31,100	26,674
Payments	-	4,226	10,726	9,636
CLOSING BALANCE	12,800	20,374	20,374	17,038

Division 4 **Public Sector Commission**

Part 2 **Government Administration**

Appropriations, Expenses and Cash Assets

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
DELIVERY OF SERVICES							
Item 7 Net amount appropriated to deliver services	30,136	36,671	33,904	39,569	40,978	42,155	43,176
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975	532	548	548	562	576	590	605
Total appropriations provided to deliver services.....	30,668	37,219	34,452	40,131	41,554	42,745	43,781
CAPITAL							
Item 107 Capital Appropriation.....	23	19,224	10,144	9,118	32	34	33
TOTAL APPROPRIATIONS	30,691	56,443	44,596	49,249	41,586	42,779	43,814
EXPENSES							
Total Cost of Services	33,136	39,529	36,841	46,293	47,949	49,389	50,210
Net Cost of Services (a)	33,058	39,492	36,804	46,239	47,896	49,332	50,153
CASH ASSETS (b)	15,831	14,717	16,024	15,950	16,529	16,455	16,365

(a) Represents Total Cost of Services (expenses) less retained revenues applied to the Commission's services. Reconciliation to the total appropriations provided to deliver services includes adjustments related to movements in cash balances and other accrual items such as resources received free of charge, receivables, payables and superannuation.

(b) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Commission's Income Statement since presentation of the 2025-26 Budget to Parliament on 19 June 2025, are outlined below:

	2025-26	2026-27	2027-28	2028-29	2029-30
	Estimated	Budget	Outyear	Outyear	Outyear
	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000			
Ongoing Initiative					
The Skills Academy (Western Australian Public Sector Learning Initiative) ...	(2,375)	(597)	466	149	329
Other					
2026-27 Streamlined Budget Process Incentive Funding	-	963	-	-	-
Public Sector Training Programs	(380)	(178)	(526)	(150)	(380)
RiskCover Fund Insurance Premiums	60	59	-	-	-
State Fleet Updates	12	10	7	7	8

Significant Initiatives

1. As part of the Commission's digital transformation and broader recruitment reform, a contemporary Western Australian Public Sector jobs board will be implemented. This will maintain a trusted and secure primary recruitment gateway for Western Australia's largest employer, supporting around four million website visitors annually.
2. The Commission is overseeing sector-wide changes to recruitment aimed at achieving a more contemporary approach to merit, equity, probity, stability and efficiency.
 - 2.1. Changes include new recruitment rules which come into effect on 1 July 2026, including a more rigorous Recruitment Standard and three new Commissioner's instructions, amendments to the *Public Sector Management Act 1994*, and improved monitoring and reporting.
 - 2.2. To support the reforms, the Commission has launched a public sector 'recruitment hub' providing detailed guidance. A foundational online recruitment course aligned to the new rules has been developed and is available for all public sector hiring managers.
3. The Western Australian Public Sector Learning Initiative started operating as The Skills Academy in March 2026 with the first group of foundational courses released to advance the core skills of public sector staff. The courses, which will be released in stages throughout 2026, are tailored to the sector and cover essential areas such as finance, procurement, contract management, asset management, integrity and workforce planning. The Skills Academy supports the Government priority of a skilled and productive Western Australian workforce.
 - 3.1. The Initiative will be delivered through the development of The Skills Academy learning, technology and services elements over 2025-26 and 2026-27. Running costs over the forward estimates period are offset by matching expense reductions across participating agencies' approved budgets.

Resource Agreement

The following performance information (financial and non-financial) is the subject of a Resource Agreement signed by the Minister, Accountable Authority and Treasurer under Part 3, Division 5 of the *Financial Management Act 2006*.

Outcomes, Services and Key Performance Information

Relationship to Government Goals

Broad Government Goals are supported at agency level by specific outcomes. Agencies deliver services to achieve these outcomes. The following table illustrates the relationship between the Commission's Services, the Desired Outcomes and the relevant Government Goal. The Key Effectiveness Indicators measure the extent of impact of the delivery of services on the achievement of desired outcomes. The Key Efficiency Indicators monitor the relationship between the service delivered and the resources used to produce the service.

Government Goal	Desired Outcome	Services
Delivering Strong Financial and Economic Management: Diversifying our economy and making more things in WA.	An efficient and effective public sector that operates with integrity.	1. Public Sector Leadership 2. Assistance and Support 3. Oversight and Reporting

Service Summary

Expense	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
1. Public Sector Leadership.....	13,357	14,995	14,416	15,458	15,400	16,102	16,241
2. Assistance and Support.....	11,673	16,443	14,403	22,519	24,180	24,629	25,099
3. Oversight and Reporting.....	8,106	8,091	8,022	8,316	8,369	8,658	8,870
Total Cost of Services	33,136	39,529	36,841	46,293	47,949	49,389	50,210

Outcomes and Key Effectiveness Indicators ^(a)

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Outcome: An efficient and effective public sector that operates with integrity:					
The portion of core clients who indicate that the Commission has delivered policy, assistance and oversight that has helped them to enhance integrity within their organisations	96%	90%	100%	90%	1
The portion of core clients who indicate that the Commission has delivered policy, assistance and oversight that has helped them to enhance the effectiveness and efficiency of their organisations.....	93%	90%	88%	90%	
The portion of core clients who indicate that the Commission has delivered policy, assistance and oversight that has helped them to enhance diversity and inclusion within their organisations	95%	90%	100%	90%	1

(a) Further detail in support of the key effectiveness indicators is provided in the Commission's Annual Report.

Explanation of Significant Movements

(Notes)

- The Commission has maintained strong results across 2024-25 and 2025-26, exceeding the 2025-26 Budget Target. The Commission has received a 100% 'Agree' response for the first time in the 2025-26 Estimated Actual.

Services and Key Efficiency Indicators**1. Public Sector Leadership**

This service develops and supports current and future leaders and builds the capacity of the public sector workforce through the delivery of leadership and workforce development products, programs and training.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	13,357	14,995	14,416	15,458	
Less Income	78	37	30	30	
Net Cost of Service	13,279	14,958	14,386	15,428	
Employees (Full-Time Equivalents)	53	58	58	57	
Efficiency Indicators					
Average cost per leadership development product, program or training hour....	\$130	\$125	\$122	\$121	
Average cost per workforce development program, product or training hour	\$129	\$137	\$131	\$147	1

Explanation of Significant Movements

(Notes)

- The increase in the 2026-27 Budget Target compared to the 2025-26 Estimated Actual is mainly due to lower spending in 2025-26 following a change in timing of the Solid Futures Aboriginal traineeship program to align with financial year reporting, as well as the deferral of the Senior Executive Service Talent Program from 2025-26 to 2026-27.

2. Assistance and Support

This service provides advice, assistance and support to public sector bodies and employees on a range of administration, management, integrity and governance matters.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 11,673	\$'000 16,443	\$'000 14,403	\$'000 22,519	1
Less Income.....	nil	nil	7	24	
Net Cost of Service.....	11,673	16,443	14,396	22,495	
Employees (Full-Time Equivalents)	47	57	57	57	
Efficiency Indicators					
Average cost per hour of assistance and support provided.....	\$129	\$146	\$126	\$209	1
Average cost per public administration, standards and integrity program, product or training hour	\$121	\$160	\$163	\$157	

Explanation of Significant Movements

(Notes)

- The decrease in the 2025-26 Estimated Actual compared to the 2025-26 Budget primarily reflects the revised commencement timeframe for The Skills Academy following contract award, with the first release of foundational courses taking place in March 2026 (rather than in late 2025). The increase in the 2026-27 Budget Target compared to the 2025-26 Estimated Actual largely reflects the commencement of a full year of operations from 2026-27 and the amortisation of capitalised intangible assets following the design and build of The Skills Academy.

3. Oversight and Reporting

This service progresses changes to legislation and develops policies to improve public administration and management, and provides independent oversight to monitor and report to Parliament and Ministers on compliance with the *Public Sector Management Act 1994*, the *Corruption, Crime and Misconduct Act 2003*, the *Public Interest Disclosure Act 2003* and part IX of the *Equal Opportunity Act 1984*.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 8,106	\$'000 8,091	\$'000 8,022	\$'000 8,316	
Less Income.....	nil	nil	nil	nil	
Net Cost of Service.....	8,106	8,091	8,022	8,316	
Employees (Full-Time Equivalents)	39	42	42	43	
Efficiency Indicators					
Average cost per hour addressing legislative and policy development.....	\$116	\$100	\$99	\$106	1
Average cost per hour of performance and oversight activity.....	\$104	\$98	\$96	\$99	
Percentage of oversight actions completed within target timeframes	93%	90%	95%	90%	

Explanation of Significant Movements

(Notes)

- The decrease in the 2025-26 Estimated Actual compared to the 2024-25 Actual primarily reflects lower than expected ICT costs and an increase in the number of staffing hours allocated to this efficiency indicator in 2025-26.

Asset Investment Program

1. A total of \$19.2 million will be invested to support The Skills Academy over 2025-26 and 2026-27. This includes the development of courses, the provision of a technology platform, and the establishment of a service centre. The first tranche of courses was released in 2025-26, with the remainder to be finalised throughout 2026-27.
2. The investment of \$109,000 per annum over the outyears remains focused on the ongoing replacement of computing equipment to assist in the effective delivery of services.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-26 \$'000	2025-26 Estimated Expenditure \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
WORKS IN PROGRESS							
The Skills Academy (Western Australian Public Sector Learning Initiative).....	19,200	10,112	10,112	9,088	-	-	-
COMPLETED WORKS							
Replacement of Computing Equipment - 2025-26 Program	109	109	109	-	-	-	-
NEW WORKS							
Replacement of Computing Equipment							
2026-27 Program	109	-	-	109	-	-	-
2027-28 Program	109	-	-	-	109	-	-
2028-29 Program	109	-	-	-	-	109	-
2029-30 Program	109	-	-	-	-	-	109
Total Cost of Asset Investment Program.....	19,745	10,221	10,221	9,197	109	109	109
FUNDED BY							
Capital Appropriation			10,112	9,088	-	-	-
Holding Account.....			109	109	109	109	109
Total Funding.....			10,221	9,197	109	109	109

Financial Statements

Income Statement

Expenses

1. The decrease in supplies and services in the 2025-26 Estimated Actual compared to the 2025-26 Budget primarily reflects the revised commencement timeframe for The Skills Academy following contract award, with the first release of foundational courses taking place in March 2026. Higher supplies and services expenditure over the forward estimates period largely reflects the commencement of a full year of operations from 2026-27.
2. The increase in depreciation and amortisation over the forward estimates period compared to the 2025-26 Estimated Actual reflects the design and build of The Skills Academy.

Income

3. Consistent with the movement in supplies and services, the decrease in service appropriation in 2025-26 Estimated Actual compared to the 2025-26 Budget, and subsequent increases over the forward estimates period primarily reflect the revised timeframes for The Skills Academy.

Statement of Financial Position

4. The decrease in intangible assets in the 2025-26 Estimated Actual compared to the 2025-26 Budget primarily reflects the timing of the design and build of The Skills Academy, following the finalisation of contractual arrangements. The build will be fully capitalised in the 2026-27 Budget Year with amortisation progressively reducing the intangible assets over the forward estimates period.

INCOME STATEMENT (a)
(Controlled)

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	23,010	25,374	25,369	26,243	26,897	27,570	28,260
Grants and subsidies ^(c)	24	18	18	18	18	18	18
Supplies and services	6,878	11,114	8,118	13,301	13,897	14,652	14,768
Accommodation	2,562	2,547	2,677	2,677	2,677	2,677	2,677
Depreciation and amortisation	138	144	153	3,537	3,991	3,991	3,991
Finance and interest costs.....	7	6	9	9	7	6	7
Other expenses.....	517	326	497	508	462	475	489
TOTAL COST OF SERVICES	33,136	39,529	36,841	46,293	47,949	49,389	50,210
Income							
Other revenue	78	37	37	54	53	57	57
Total Income.....	78	37	37	54	53	57	57
NET COST OF SERVICES	33,058	39,492	36,804	46,239	47,896	49,332	50,153
INCOME FROM GOVERNMENT							
Service appropriations.....	30,668	37,219	34,452	40,131	41,554	42,745	43,781
Resources received free of charge	978	1,122	1,122	1,122	1,122	1,122	1,122
Major Treasurer's Special Purpose Account(s)							
Royalties for Regions Fund							
Regional Community Services Fund.....	-	5	-	-	-	-	-
Other revenues	1,154	1,905	1,525	1,628	1,408	1,653	1,438
TOTAL INCOME FROM GOVERNMENT	32,800	40,251	37,099	42,881	44,084	45,520	46,341
SURPLUS/(DEFICIENCY) FOR THE PERIOD.....	(258)	759	295	(3,358)	(3,812)	(3,812)	(3,812)

(a) Full audited financial statements are published in the Commission's Annual Report.

(b) The full-time equivalents for 2024-25 Actual, 2025-26 Estimated Actual and 2026-27 Budget Year are 139, 157 and 157 respectively.

(c) Refer to the Details of Controlled Grants and Subsidies table below for further information.

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
Public Sector Programs	24	18	18	18	18	18	18
TOTAL	24	18	18	18	18	18	18

STATEMENT OF FINANCIAL POSITION (a)
(Controlled)

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
CURRENT ASSETS							
Cash assets	15,831	14,569	16,024	15,950	16,529	16,455	16,365
Holding Account receivables	109	109	109	109	109	109	109
Receivables	1,069	789	1,097	1,747	1,091	1,091	1,091
Other.....	826	1,029	826	826	826	826	826
Total current assets	17,835	16,496	18,056	18,632	18,555	18,481	18,391
NON-CURRENT ASSETS							
Holding Account receivables	6,729	6,764	6,773	6,815	6,857	6,899	6,941
Property, plant and equipment.....	385	392	372	367	357	352	352
Receivables	505	445	579	-	74	148	238
Intangibles	213	19,363	10,311	15,999	12,145	8,291	4,437
Restricted cash	-	148	-	-	-	-	-
Other.....	1	2	1	1	1	1	1
Total non-current assets	7,833	27,114	18,036	23,182	19,434	15,691	11,969
TOTAL ASSETS	25,668	43,610	36,092	41,814	37,989	34,172	30,360
CURRENT LIABILITIES							
Employee provisions	4,594	4,581	4,594	4,594	4,594	4,594	4,594
Payables	2,757	1,407	2,757	2,757	2,757	2,757	2,757
Borrowings and leases	29	28	33	37	37	33	29
Other.....	223	198	223	223	223	223	223
Total current liabilities	7,603	6,214	7,607	7,611	7,611	7,607	7,603
NON-CURRENT LIABILITIES							
Employee provisions	711	534	711	711	711	711	711
Borrowings and leases	93	59	74	63	49	42	39
Total non-current liabilities	804	593	785	774	760	753	750
TOTAL LIABILITIES.....	8,407	6,807	8,392	8,385	8,371	8,360	8,353
EQUITY							
Contributed equity	193	19,364	10,310	19,400	19,403	19,408	19,415
Accumulated surplus/(deficit).....	17,068	17,439	17,390	14,029	10,215	6,404	2,592
Total equity	17,261	36,803	27,700	33,429	29,618	25,812	22,007
TOTAL LIABILITIES AND EQUITY	25,668	43,610	36,092	41,814	37,989	34,172	30,360

(a) Full audited financial statements are published in the Commission's Annual Report.

STATEMENT OF CASHFLOWS (a)
(Controlled)

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	30,525	37,075	34,299	39,980	41,403	42,594	43,630
Capital appropriation	23	19,224	10,144	9,118	32	34	33
Holding Account drawdowns	109	109	109	109	109	109	109
Major Treasurer's Special Purpose Account(s)							
Royalties for Regions Fund							
Regional Community Services Fund.....	-	5	-	-	-	-	-
Other.....	1,197	1,905	1,525	1,628	1,408	1,653	1,438
Net cash provided by Government	31,854	58,318	46,077	50,835	42,952	44,390	45,210
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(22,554)	(25,374)	(25,369)	(26,243)	(26,897)	(27,570)	(28,260)
Grants and subsidies.....	(24)	(18)	(18)	(18)	(18)	(18)	(18)
Supplies and services	(4,804)	(10,320)	(7,024)	(12,207)	(12,803)	(13,558)	(13,674)
Accommodation	(2,565)	(2,247)	(2,677)	(2,677)	(2,677)	(2,677)	(2,677)
GST payments	(884)	(655)	(655)	(655)	(655)	(655)	(655)
Finance and interest costs.....	(7)	(6)	(9)	(9)	(7)	(6)	(7)
Other payments.....	(599)	(326)	(497)	(508)	(462)	(475)	(489)
Receipts (b)							
GST receipts	865	655	655	655	655	655	655
Other receipts	47	37	37	54	53	57	57
Net cash from operating activities	(30,525)	(38,254)	(35,557)	(41,608)	(42,811)	(44,247)	(45,068)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets.....	(128)	(19,309)	(10,221)	(9,197)	(109)	(109)	(109)
Net cash from investing activities.....	(128)	(19,309)	(10,221)	(9,197)	(109)	(109)	(109)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(27)	(24)	(32)	(30)	(32)	(34)	(33)
Other payments.....	(60)	-	(74)	(74)	(74)	(74)	(90)
Other proceeds	-	-	-	-	653	-	-
Net cash from financing activities.....	(87)	(24)	(106)	(104)	547	(108)	(123)
NET INCREASE/(DECREASE) IN CASH HELD	1,114	731	193	(74)	579	(74)	(90)
Cash assets at the beginning of the reporting period	14,717	13,986	15,831	16,024	15,950	16,529	16,455
Cash assets at the end of the reporting period	15,831	14,717	16,024	15,950	16,529	16,455	16,365

(a) Full audited financial statements are published in the Commission's Annual Report.

(b) A determination by the Treasurer, pursuant to section 23 of the *Financial Management Act 2006*, provides for the retention of some cash receipts by the Commission. Refer to the Net Appropriation Determination table below for further information. Other receipts are retained under the authority of other relevant Acts of Parliament.

NET APPROPRIATION DETERMINATION (a)

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
Sale of Goods and Services							
Other.....	1,197	1,905	1,525	1,628	1,408	1,653	1,438
GST Receipts							
GST Input Credits	857	635	635	635	635	635	635
GST Receipts on Sales	8	20	20	20	20	20	20
Other Receipts							
Other Receipts	47	37	37	54	53	57	57
TOTAL	2,109	2,597	2,217	2,337	2,116	2,365	2,150

(a) The moneys received and retained are to be applied to the Commission's services as specified in the Budget Statements.

Division 5 **Governor's Establishment**

Part 2 **Government Administration**

Appropriations, Expenses and Cash Assets

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
DELIVERY OF SERVICES							
Item 8 Net amount appropriated to deliver services	2,363	2,440	2,416	2,741	1,716	1,727	1,738
Amount Authorised by Other Statutes							
- Governor's Establishment Act 1992	5,084	5,109	5,237	5,443	5,716	5,452	5,588
- Salaries and Allowances Act 1975	667	687	687	704	724	742	761
Total appropriations provided to deliver services.....	8,114	8,236	8,340	8,888	8,156	7,921	8,087
CAPITAL							
Item 108 Capital Appropriation.....	38	38	38	46	38	35	35
TOTAL APPROPRIATIONS	8,152	8,274	8,378	8,934	8,194	7,956	8,122
EXPENSES							
Total Cost of Services	8,252	8,820	8,924	9,472	8,337	8,081	8,244
Net Cost of Services ^(a)	8,230	8,820	8,924	9,472	8,210	7,954	8,117
CASH ASSETS ^(b)	1,416	1,459	1,431	1,454	1,470	1,483	1,496

(a) Represents Total Cost of Services (expenses) less retained revenues applied to the Establishment's services. Reconciliation to the total appropriations provided to deliver services includes adjustments related to movements in cash balances and other accrual items such as resources received free of charge, receivables, payables and superannuation.

(b) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Establishment's Income Statement since presentation of the 2025-26 Budget to Parliament on 19 June 2025, are outlined below:

	2025-26	2026-27	2027-28	2028-29	2029-30
	Estimated	Budget	Outyear	Outyear	Outyear
	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000			
2026-27 Streamlined Budget Process Incentive Funding	-	45	-	-	-
Governor's Benefit Ball - 2026	-	250	-	-	-
RiskCover Fund Insurance Premiums	(24)	26	-	-	-
State Fleet Updates	-	-	2	3	-

Significant Initiatives

1. A Governor's Benefit Ball will be held over three nights in 2026, building on the success of the event in 2025. Proceeds from the event will continue to support community-based organisations delivering services to vulnerable Western Australians.

Resource Agreement

The following performance information (financial and non-financial) is the subject of a Resource Agreement signed by the Minister, Accountable Authority and Treasurer under Part 3, Division 5 of the *Financial Management Act 2006*.

Outcomes, Services and Key Performance Information

Relationship to Government Goals

The following table illustrates the relationship between the Establishment's Services, and Desired Outcome. The Key Effectiveness Indicators measure the extent of impact of the delivery of services on the achievement of desired outcomes. The Key Efficiency Indicators monitor the relationship between the service delivered and the resources used to produce the service.

Desired Outcome	Services
Support the Governor and management of the Governor's Establishment.	<ol style="list-style-type: none"> 1. Effective Support to the Governor 2. Management of the Governor's Establishment

Service Summary

Expense	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
1. Effective Support to the Governor.....	3,243	3,763	3,507	3,722	3,276	3,176	3,240
2. Management of the Governor's Establishment	5,009	5,057	5,417	5,750	5,061	4,905	5,004
Total Cost of Services	8,252	8,820	8,924	9,472	8,337	8,081	8,244

Services and Key Efficiency Indicators

1. Effective Support to the Governor

Support the Governor in performing the constitutional, statutory, official, ceremonial, community and civic duties associated with the Governor's role.

	2024-25	2025-26	2025-26	2026-27	Note
	Actual	Budget	Estimated Actual	Budget Target	
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	3,243	3,763	3,507	3,722	
Less Income	nil	nil	nil	nil	
Net Cost of Service	3,243	3,763	3,507	3,722	
Employees (Full-Time Equivalents)	20	20	20	20	

2. Management of the Governor's Establishment

Effectively manage the financial and administrative requirements of the Establishment including the Asset Investment Program, heritage building management, planning and coordinating official visits, and provision of hospitality on behalf of the State.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service ^(a)	5,009	5,057	5,417	5,750	
Less Income	22	nil	nil	nil	
Net Cost of Service	4,987	5,057	5,417	5,750	
Employees (Full-Time Equivalents)	18	18	18	18	

(a) The additional 2025-26 Estimated Actual expenditure is associated with the Governor's Benefit Ball, which was held over four nights in August 2025. All funds raised by this event were distributed to four community-based beneficiary organisations which deliver services to vulnerable Western Australians.

Asset Investment Program

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-26 \$'000	2025-26 Estimated Expenditure \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
WORKS IN PROGRESS							
Government House Restoration and Refurbishment - Maintenance Program	2,212	1,748	116	116	116	116	116
Total Cost of Asset Investment Program	2,212	1,748	116	116	116	116	116
FUNDED BY							
Holding Account			116	116	116	116	116
Total Funding			116	116	116	116	116

Financial Statements

INCOME STATEMENT ^(a) (Controlled)

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	5,602	5,738	5,866	6,089	6,383	6,151	6,306
Supplies and services	1,386	1,321	1,321	1,598	690	665	671
Accommodation	338	928	928	928	428	428	432
Depreciation and amortisation	742	650	650	650	650	650	650
Finance and interest costs	7	4	4	2	7	8	5
Other expenses	177	179	155	205	179	179	180
TOTAL COST OF SERVICES	8,252	8,820	8,924	9,472	8,337	8,081	8,244
Income							
Sale of goods and services	-	-	-	-	127	127	127
Other revenue	22	-	-	-	-	-	-
Total Income	22	-	-	-	127	127	127
NET COST OF SERVICES	8,230	8,820	8,924	9,472	8,210	7,954	8,117
INCOME FROM GOVERNMENT							
Service appropriations	8,114	8,236	8,340	8,888	8,156	7,921	8,087
Resources received free of charge	57	30	30	30	30	30	30
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund	500	500	500	500	-	-	-
TOTAL INCOME FROM GOVERNMENT	8,671	8,766	8,870	9,418	8,186	7,951	8,117
SURPLUS/(DEFICIENCY) FOR THE PERIOD	441	(54)	(54)	(54)	(24)	(3)	-

(a) Full audited financial statements are published in the Establishment's Annual Report.

(b) The full-time equivalents for 2024-25 Actual, 2025-26 Estimated Actual and 2026-27 Budget Year are 38, 38 and 38 respectively.

**STATEMENT OF FINANCIAL POSITION (a)
(Controlled)**

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
CURRENT ASSETS							
Cash assets	1,282	1,343	1,297	1,320	1,336	1,349	1,362
Receivables	46	27	46	46	46	46	46
Other.....	65	121	65	65	65	65	65
Total current assets	1,393	1,491	1,408	1,431	1,447	1,460	1,473
NON-CURRENT ASSETS							
Holding Account receivables	5,626	6,169	6,169	6,712	7,254	7,796	8,338
Property, plant and equipment.....	82,455	55,410	81,920	81,386	80,975	80,325	79,675
Restricted cash	134	116	134	134	134	134	134
Total non-current assets	88,215	61,695	88,223	88,232	88,363	88,255	88,147
TOTAL ASSETS	89,608	63,186	89,631	89,663	89,810	89,715	89,620
CURRENT LIABILITIES							
Employee provisions	708	595	681	654	627	600	573
Payables.....	-	43	5	10	15	20	25
Borrowings and leases	-	32	32	7	33	33	33
Other.....	83	19	83	83	83	83	83
Total current liabilities	791	689	801	754	758	736	714
NON-CURRENT LIABILITIES							
Employee provisions	146	218	168	190	213	227	241
Borrowings and leases	75	7	7	-	70	44	15
Total non-current liabilities	221	225	175	190	283	271	256
TOTAL LIABILITIES.....	1,012	914	976	944	1,041	1,007	970
EQUITY							
Contributed equity	13,627	13,767	13,740	13,858	13,932	13,874	13,816
Accumulated surplus/(deficit).....	3,948	3,371	3,894	3,840	3,816	3,813	3,813
Reserves.....	71,021	45,134	71,021	71,021	71,021	71,021	71,021
Total equity	88,596	62,272	88,655	88,719	88,769	88,708	88,650
TOTAL LIABILITIES AND EQUITY	89,608	63,186	89,631	89,663	89,810	89,715	89,620

(a) Full audited financial statements are published in the Establishment's Annual Report.

STATEMENT OF CASHFLOWS (a)
(Controlled)

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	7,456	7,577	7,681	8,229	7,498	7,262	7,428
Capital appropriation	38	38	38	46	38	35	35
Holding Account drawdowns	116	116	116	116	116	116	116
Major Treasurer's Special Purpose Account(s)							
Asset Maintenance Fund	500	500	500	500	-	-	-
Digital Capability Fund	38	70	70	72	36	-	-
Net cash provided by Government	8,148	8,301	8,405	8,963	7,688	7,413	7,579
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(5,577)	(5,693)	(5,821)	(6,044)	(6,337)	(6,090)	(6,245)
Supplies and services	(1,242)	(1,336)	(1,336)	(1,613)	(705)	(680)	(686)
Accommodation	(338)	(928)	(928)	(928)	(428)	(428)	(432)
GST payments	(270)	(111)	(111)	(111)	(111)	(111)	(111)
Finance and interest costs.....	(7)	(4)	(4)	(2)	(7)	(8)	(5)
Other payments.....	(177)	(179)	(155)	(205)	(179)	(179)	(180)
Receipts (b)							
Sale of goods and services.....	-	-	-	-	127	127	127
GST receipts	251	111	111	111	111	111	111
Other receipts	8	-	-	-	-	-	-
Net cash from operating activities	(7,352)	(8,140)	(8,244)	(8,792)	(7,529)	(7,258)	(7,421)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(799)	(116)	(116)	(116)	(116)	(116)	(116)
Proceeds from sale of non-current assets.....	14	-	-	-	-	-	-
Net cash from investing activities	(785)	(116)	(116)	(116)	(116)	(116)	(116)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	(24)	(30)	(30)	(32)	(27)	(26)	(29)
Net cash from financing activities.....	(24)	(30)	(30)	(32)	(27)	(26)	(29)
NET INCREASE/(DECREASE) IN CASH HELD	(13)	15	15	23	16	13	13
Cash assets at the beginning of the reporting period	1,429	1,444	1,416	1,431	1,454	1,470	1,483
Cash assets at the end of the reporting period	1,416	1,459	1,431	1,454	1,470	1,483	1,496

(a) Full audited financial statements are published in the Establishment's Annual Report.

(b) A determination by the Treasurer, pursuant to section 23 of the *Financial Management Act 2006*, provides for the retention of some cash receipts by the Establishment. Refer to the Net Appropriation Determination table below for further information. Other receipts are retained under the authority of other relevant Acts of Parliament.

NET APPROPRIATION DETERMINATION (a)

	2024-25 Actual \$'000	2025-26 Budget \$'000	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
Sale of Goods and Services							
Sale of Goods and Services	-	-	-	-	127	127	127
GST Receipts							
GST Receipts on Sales	251	111	111	111	111	111	111
Other Receipts							
Recoups of Expenses	8	-	-	-	-	-	-
TOTAL	259	111	111	111	238	238	238

(a) The moneys received and retained are to be applied to the Establishment's services as specified in the Budget Statements.

Appropriations, Expenses and Cash Assets

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
DELIVERY OF SERVICES							
Item 9 Net amount appropriated to deliver services	50,177	8,583	13,910	15,191	18,157	52,924	15,415
Amount Authorised by Other Statutes							
- Electoral Act 1907	11,000	-	-	800	1,600	11,000	-
- Industrial Relations Act 1979	116	116	116	116	116	116	116
- Salaries and Allowances Act 1975	593	582	582	596	610	625	640
Total appropriations provided to deliver services.....	61,886	9,281	14,608	16,703	20,483	64,665	16,171
CAPITAL							
Item 109 Capital Appropriation.....	416	16	19	18	21	22	21
TOTAL APPROPRIATIONS	62,302	9,297	14,627	16,721	20,504	64,687	16,192
EXPENSES							
Total Cost of Services	63,498	18,086	23,413	18,208	29,288	66,170	24,980
Net Cost of Services ^(a)	62,915	8,498	13,825	18,120	19,700	66,082	15,392
CASH ASSETS ^(b)	2,426	3,938	3,569	2,275	2,989	2,279	3,229

(a) Represents Total Cost of Services (expenses) less retained revenues applied to the Commission's services. Reconciliation to the total appropriations provided to deliver services includes adjustments related to movements in cash balances and other accrual items such as resources received free of charge, receivables, payables and superannuation.

(b) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Commission's Income Statement since presentation of the 2025-26 Budget to Parliament on 19 June 2025, are outlined below:

	2025-26	2026-27	2027-28	2028-29	2029-30
	Estimated	Budget	Outyear	Outyear	Outyear
	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000			
New Initiatives					
Strategic Accommodation Plan	100	684	625	647	670
Western Australian Electoral Commission Reforms	2,669	4,744	3,725	3,735	3,844
Other					
Commonwealth Joint Enrolment Arrangements	150	701	442	453	464
Government Office Accommodation	3	3	3	3	3
RiskCover Fund Insurance Premiums	5	42	-	-	-
State Fleet Updates	5	5	4	23	24
Supporting Local Government Ordinary Elections	1,945	-	-	-	-

Significant Initiatives

Western Australian Electoral Commission Reforms

1. The Commission is implementing the reform of electoral service delivery in line with recommendations arising from the Special Inquiry into the Planning and Delivery of the 2025 Western Australian State General Election (Special Inquiry). Investment supports stronger governance and program management, workforce and capability uplift, and improvements to systems, to enable more effective planning and delivery of future electoral events.

Strategic Accommodation Plan

2. The Commission will relocate its two warehouses to a consolidated new site to address immediate accommodation needs. It will also undertake a market-based approach to identify and plan for a long-term accommodation solution, with a focus on integrating warehousing, ICT, training, and processing functions to support future electoral events.

Resource Agreement

The following performance information (financial and non-financial) is the subject of a Resource Agreement signed by the Minister, Accountable Authority and Treasurer under Part 3, Division 5 of the *Financial Management Act 2006*.

Outcomes, Services and Key Performance Information

Relationship to Government Goals

Broad Government Goals are supported at agency level by specific outcomes. Agencies deliver services to achieve these outcomes. The following table illustrates the relationship between the Commission's Services, the Desired Outcomes and the relevant Government Goal. The Key Effectiveness Indicators measure the extent of impact of the delivery of services on the achievement of desired outcomes. The Key Efficiency Indicators monitor the relationship between the service delivered and the resources used to produce the service.

Government Goal	Desired Outcome	Service
Building Safe and Inclusive Communities.	Western Australian electors participate in independent and impartial elections or referenda conducted by the Commission as part of democratic processes.	1. Provision of Independent, Impartial and Efficient Electoral Services to Electors for Parliament and Other Electoral Clients

Service Summary

Expense	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
1. Provision of Independent, Impartial and Efficient Electoral Services to Electors for Parliament and Other Electoral Clients	63,498	18,086	23,413	18,208	29,288	66,170	24,980
Total Cost of Services	63,498	18,086	23,413	18,208	29,288	66,170	24,980

Outcomes and Key Effectiveness Indicators ^(a)

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Outcome: Western Australian electors participate in independent and impartial elections or referenda conducted by the Commission as part of democratic processes:					
The number of relevant breaches of Declaration by Officer (Form 1) upheld by a Court of Disputed Returns ^(b)	nil	nil	nil	nil	
Percentage of eligible Western Australian electors on the State Electoral Roll ^(c)	95.2%	97%	95%	97%	
Percentage of enrolled electors voting in State general elections (or by-elections) or referenda ^(d)	84.6%	90%	n.a.	n.a.	1
Average percentage of enrolled electors voting in local government ordinary (or extraordinary) postal elections or referenda conducted by the Commission ^(e)	25%	30%	30%	30%	

(a) Further detail in support of the key effectiveness indicators is provided in the Commission's Annual Report.

(b) The number of relevant breaches of 'Declaration by Officer' upheld by a Court of Disputed Returns is an indicator which reflects the Commission's objective of conducting independent elections.

(c) The percentage of eligible electors on the State Electoral Roll is an indicator that provides a link to the Commission's objective of enabling electors to participate in the electoral process.

(d) The indicator reflects participation in State general elections, by-elections or referenda.

(e) The indicator reflects the Commission's effectiveness in enabling electors to participate in the local government electoral process.

Explanation of Significant Movements

(Notes)

- No targets are reported for both the 2025-26 Estimated Actual and 2026-27 Budget Target, as no by-elections or referenda have occurred or are scheduled for the remainder of the 2025-26 and 2026-27 financial years.

Services and Key Efficiency Indicators**1. Provision of Independent, Impartial and Efficient Electoral Services to Electors for Parliament and Other Electoral Clients**

Provision of an impartial, independent and efficient electoral service to Parliamentary and non-Parliamentary electoral customers.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 63,498	\$'000 18,086	\$'000 23,413	\$'000 18,208	1
Less Income.....	583	9,588	9,588	88	2
Net Cost of Service.....	62,915	8,498	13,825	18,120	
Employees (Full-Time Equivalents)	57	57	57	61	
Efficiency Indicators					
Average cost per elector of providing electoral services (enrolment and election management).....	\$6.42	\$5.71	\$6.86	\$8.25	3
Average cost per elector of conducting State general elections (or by-elections) or referenda events ^(a)	\$21.52	n.a.	n.a.	n.a.	
Average cost per elector of conducting local government ordinary (or extraordinary) elections conducted by the commission	\$5.49	\$5.03	\$5.41	\$5.50	

(a) The 2024-25 Actual represents the average cost per elector of conducting the 2025 State General Election. No by-elections or referenda were held in 2025-26, and none are currently scheduled in 2026-27.

Explanation of Significant Movements

(Notes)

1. The \$5.3 million increase between the 2025-26 Budget and the 2025-26 Estimated Actual reflects additional expenditure to support local government ordinary elections and the implementation of reforms following the Special Inquiry. The decrease of \$5.2 million between the 2025-26 Estimated Actual and the 2026-27 Budget Target primarily reflects the absence of local government ordinary elections in 2026-27, partially offset by ongoing expenditure associated with the commencement of reform and Electoral Boundaries WA activities.
2. The income in the 2025-26 Budget and 2025-26 Estimated Actual includes the recoup from local governments for the cost of conducting the local government ordinary elections in October 2025. As no local government ordinary elections are scheduled in 2026-27, the 2026-27 Budget Target decreases in comparison.
3. The 2025-26 Estimated Actual has increased by \$1.15 per elector compared to the 2025-26 Budget, reflecting funding for the implementation of relevant recommendations arising from the Special Inquiry, primarily to support delivery of local government ordinary elections in October 2025. The increase to \$8.25 per elector in the 2026-27 Budget Target reflects implementation of Special Inquiry reforms.

Asset Investment Program

1. The Commission continues to implement its Strategic Asset Plan with the focus on asset replacement and ICT upgrades.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-26 \$'000	2025-26 Estimated Expenditure \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
COMPLETED WORKS							
Asset Replacement - 2025-26 Program.....	50	50	50	-	-	-	-
ICT System Upgrade - 2025-26 Program	217	217	217	-	-	-	-
NEW WORKS							
Asset Replacement							
2028-29 Program	50	-	-	-	-	50	-
2029-30 Program	50	-	-	-	-	-	50
ICT System Upgrade							
2026-27 Program	267	-	-	267	-	-	-
2027-28 Program	267	-	-	-	267	-	-
2028-29 Program	250	-	-	-	-	250	-
2029-30 Program	250	-	-	-	-	-	250
Total Cost of Asset Investment Program.....	1,401	267	267	267	267	300	300
FUNDED BY							
Holding Account.....			267	267	267	300	300
Total Funding.....			267	267	267	300	300

Financial Statements

Income Statement

Expenses and Income

1. The Total Cost of Services, and associated funding, in 2024-25 Actual and 2028-29 Outyear reflects the expenditure to conduct the State General Election, which is held every four years. The 2025-26 Budget, 2027-28 Outyear and 2029-30 Outyear include expenditure related to conducting the local government ordinary elections, which are held every two years.
2. The increase in the Total Cost of Services, and associated funding, between the 2025-26 Budget and the 2025-26 Estimated Actual relates to additional expenditure for the implementation of reforms following the Special Inquiry and to support local government ordinary elections.
3. The sale of goods and services in the 2025-26 Budget, 2025-26 Estimated Actuals, 2027-28 Outyear and 2029-30 Outyear reflects the expected expenditure recoup from local government ordinary elections.

INCOME STATEMENT (a)
(Controlled)

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	12,126	7,326	9,178	10,327	11,602	18,828	11,233
Grants and subsidies ^(c)	10,834	-	-	-	-	11,000	-
Supplies and services	33,250	9,256	12,230	5,114	14,566	31,729	11,465
Accommodation	1,406	583	586	1,031	1,048	1,173	1,081
Depreciation and amortisation	536	274	728	730	730	730	770
Finance and interest costs	3	3	4	6	4	3	4
Other expenses	5,343	644	687	1,000	1,338	2,707	427
TOTAL COST OF SERVICES	63,498	18,086	23,413	18,208	29,288	66,170	24,980
Income							
Sale of goods and services	579	9,587	9,587	87	9,587	87	9,587
Other revenue	4	1	1	1	1	1	1
Total Income	583	9,588	9,588	88	9,588	88	9,588
NET COST OF SERVICES	62,915	8,498	13,825	18,120	19,700	66,082	15,392
INCOME FROM GOVERNMENT							
Service appropriations	61,886	9,281	14,608	16,703	20,483	64,665	16,171
Resources received free of charge	140	150	150	150	150	150	150
Other revenues	-	17	17	17	17	17	17
TOTAL INCOME FROM GOVERNMENT	62,026	9,448	14,775	16,870	20,650	64,832	16,338
SURPLUS/(DEFICIENCY) FOR THE PERIOD	(889)	950	950	(1,250)	950	(1,250)	946

(a) Full audited financial statements are published in the Commission's Annual Report.

(b) The full-time equivalents for 2024-25 Actual, 2025-26 Estimated Actual and 2026-27 Budget Year are 57, 57 and 61 respectively.

(c) Refer to the Details of Controlled Grants and Subsidies table below for further information.

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
Public Funding of Political Parties and Candidates in State Elections ^(a)	10,834	-	-	-	-	11,000	-
TOTAL	10,834	-	-	-	-	11,000	-

(a) Reimbursement of eligible expenditure by political parties and candidates in accordance with the provisions of the *Electoral Act 1907*.

**STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)**

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
CURRENT ASSETS							
Cash assets	2,332	3,804	3,454	2,213	2,927	2,198	3,148
Holding Account receivables	267	267	267	267	300	300	300
Receivables	2,917	562	2,917	2,918	2,919	2,919	2,919
Other.....	97	168	185	228	378	378	378
Total current assets	5,613	4,801	6,823	5,626	6,524	5,795	6,745
NON-CURRENT ASSETS							
Holding Account receivables	518	510	979	1,442	1,872	2,302	2,772
Property, plant and equipment.....	126	202	165	161	141	121	165
Intangibles	2,640	2,382	2,204	1,761	1,318	908	458
Restricted cash	94	134	115	62	62	81	81
Total non-current assets	3,378	3,228	3,463	3,426	3,393	3,412	3,476
TOTAL ASSETS	8,991	8,029	10,286	9,052	9,917	9,207	10,221
CURRENT LIABILITIES							
Employee provisions	1,848	1,836	1,848	1,848	1,848	2,288	2,288
Payables.....	656	627	708	708	623	723	723
Borrowings and leases	30	33	21	23	23	17	22
Other.....	1,795	180	1,795	1,795	1,795	1,795	1,795
Total current liabilities	4,329	2,676	4,372	4,374	4,289	4,823	4,828
NON-CURRENT LIABILITIES							
Employee provisions	284	303	520	520	520	520	520
Borrowings and leases	19	32	46	42	21	5	43
Total non-current liabilities	303	335	566	562	541	525	563
TOTAL LIABILITIES.....	4,632	3,011	4,938	4,936	4,830	5,348	5,391
EQUITY							
Contributed equity	1,178	1,185	1,197	1,215	1,236	1,258	1,279
Accumulated surplus/(deficit).....	3,181	3,833	4,131	2,881	3,831	2,581	3,527
Reserves.....	-	-	20	20	20	20	24
Total equity	4,359	5,018	5,348	4,116	5,087	3,859	4,830
TOTAL LIABILITIES AND EQUITY	8,991	8,029	10,286	9,052	9,917	9,207	10,221

(a) Full audited financial statements are published in the Commission's Annual Report.

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	61,616	9,007	13,880	15,973	19,753	63,935	15,401
Capital appropriation	416	16	19	18	21	22	21
Holding Account drawdowns	270	267	267	267	267	300	300
Other.....	-	17	17	17	17	17	17
Net cash provided by Government	62,302	9,307	14,183	16,275	20,058	64,274	15,739
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(12,054)	(7,090)	(8,942)	(10,327)	(11,602)	(18,388)	(11,226)
Grants and subsidies.....	(10,834)	-	-	-	-	(11,000)	-
Supplies and services	(29,388)	(9,132)	(12,106)	(4,890)	(14,473)	(30,855)	(11,334)
Accommodation	(1,221)	(583)	(586)	(297)	(124)	(230)	(235)
GST payments	(3,864)	(201)	(201)	(202)	(202)	(202)	(202)
Finance and interest costs.....	(3)	(3)	(4)	(6)	(4)	(3)	(4)
Other payments.....	(8,289)	(661)	(704)	(1,851)	(2,440)	(4,273)	(1,256)
Receipts ^(b)							
Sale of goods and services.....	843	9,587	9,587	87	9,587	87	9,587
GST receipts	1,894	201	201	201	201	201	201
Other receipts	153	1	1	1	1	1	1
Net cash from operating activities	(62,763)	(7,881)	(12,754)	(17,284)	(19,056)	(64,662)	(14,468)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(1,159)	(267)	(267)	(267)	(267)	(300)	(300)
Net cash from investing activities.....	(1,159)	(267)	(267)	(267)	(267)	(300)	(300)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	-	(16)	(19)	(18)	(21)	(22)	(21)
Net cash from financing activities.....	-	(16)	(19)	(18)	(21)	(22)	(21)
NET INCREASE/(DECREASE) IN CASH HELD	(1,620)	1,143	1,143	(1,294)	714	(710)	950
Cash assets at the beginning of the reporting period	3,895	2,795	2,426	3,569	2,275	2,989	2,279
Net cash transferred to/from other agencies	151	-	-	-	-	-	-
Cash assets at the end of the reporting period	2,426	3,938	3,569	2,275	2,989	2,279	3,229

(a) Full audited financial statements are published in the Commission's Annual Report.

(b) A determination by the Treasurer, pursuant to section 23 of the *Financial Management Act 2006*, provides for the retention of some cash receipts by the Commission. Refer to the Net Appropriation Determination table below for further information. Other receipts are retained under the authority of other relevant Acts of Parliament.

NET APPROPRIATION DETERMINATION (a)

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
Sale of Goods and Services							
Election Services Recoups							
Local Government	574	9,500	9,500	-	9,500	-	9,500
Non-Parliamentary Elections.....	269	87	87	87	87	87	87
Other Government Agencies.....	-	17	17	17	17	17	17
GST Receipts							
GST Receipt on Sales.....	53	50	50	50	50	50	50
GST Receipts from Australian Taxation Office...	1,841	151	151	151	151	151	151
Other Receipts							
Other Receipts	149	-	-	-	-	-	-
Vehicles Leased from State Fleet-Employee							
Contributions	4	1	1	1	1	1	1
TOTAL	2,890	9,806	9,806	306	9,806	306	9,806

(a) The moneys received and retained are to be applied to the Commission's services as specified in the Budget Statements.

DETAILS OF ADMINISTERED TRANSACTIONS

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
INCOME							
Fines							
Non-Voters (a)	241	900	3,420	-	-	-	1,000
TOTAL ADMINISTERED INCOME	241	900	3,420	-	-	-	1,000
EXPENSES							
Other							
Payment to Consolidated Account	119	900	3,420	-	-	-	1,000
TOTAL ADMINISTERED EXPENSES	119	900	3,420	-	-	-	1,000

(a) The increase between the 2025-26 Budget and the 2025-26 Estimated Actual recognises actual infringements collected from non-voters following the State General Election in 2025.

Division 7 **Salaries and Allowances Tribunal**

Part 2 **Government Administration**

Appropriations, Expenses and Cash Assets

	2024-25 Actual \$'000	2025-26 Budget \$'000	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
DELIVERY OF SERVICES							
Item 10 Net amount appropriated to deliver services	1,119	1,144	1,149	1,174	1,166	1,189	1,212
Total appropriations provided to deliver services.....	1,119	1,144	1,149	1,174	1,166	1,189	1,212
CAPITAL							
Item 110 Capital Appropriation.....	3	4	4	3	3	3	4
TOTAL APPROPRIATIONS	1,122	1,148	1,153	1,177	1,169	1,192	1,216
EXPENSES							
Total Cost of Services	968	1,196	1,271	1,296	1,288	1,311	1,334
Net Cost of Services ^(a)	963	1,194	1,269	1,294	1,286	1,309	1,332
CASH ASSETS ^(b)	3,386	3,010	184	182	199	197	197

(a) Represents Total Cost of Services (expenses) less retained revenues applied to the Tribunal's services. Reconciliation to the total appropriations provided to deliver services includes adjustments related to movements in cash balances and other accrual items such as resources received free of charge, receivables, payables and superannuation.

(b) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Tribunal's Income Statement since presentation of the 2025-26 Budget to Parliament on 19 June 2025, are outlined below:

	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
2026-27 Streamlined Budget Process Incentive Funding.....	-	29	-	-	-
RiskCover Fund Insurance Premiums	5	3	-	-	-

Resource Agreement

The following performance information (financial and non-financial) is the subject of a Resource Agreement signed by the Executive Officer and Treasurer.

Outcomes, Services and Key Performance Information

Relationship to Government Goals

The following table illustrates the relationship between the Tribunal's Service and Desired Outcome. The Key Effectiveness Indicators measure the extent of impact of the delivery of the service on the achievement of the desired outcome. The Key Efficiency Indicator monitors the relationship between the service delivered and the resources used to produce the service.

Desired Outcome	Service
A fair and equitable system of remuneration for the Governor, Members of Parliament, Senior Government Officers, Local Government Chief Executive Officers (CEOs), Judicial and Magisterial Officers, superannuation benefits for Members of Parliament, and fees, expenses and allowances for local government elected members.	1. Support Services to the Salaries and Allowances Tribunal

Service Summary

Expense	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
1. Support Services to the Salaries and Allowances Tribunal	968	1,196	1,271	1,296	1,288	1,311	1,334
Total Cost of Services	968	1,196	1,271	1,296	1,288	1,311	1,334

Outcomes and Key Effectiveness Indicators

	2024-25	2025-26	2025-26	2026-27	Note
	Actual	Budget	Estimated Actual	Budget Target	
Outcome: A fair and equitable system of remuneration for the Governor, Members of Parliament, Senior Government Officers, Local Government Chief Executive Officers (CEOs), Judicial and Magisterial Officers, superannuation benefits for Members of Parliament, and fees, expenses and allowances for local government elected members:					
Quantity - Determinations/Reports	29	24	28	28	1
Quality - Tribunal satisfaction with the quality of service provided	100%	100%	100%	100%	
Timeliness - Tribunal satisfaction with timeliness of service provided.....	100%	100%	100%	100%	
The extent to which the Tribunal is satisfied with the support services provided.....	100%	100%	100%	100%	

Explanation of Significant Movements

(Notes)

- The number of determinations issued by the Tribunal for the 2025-26 Estimated Actual is higher than the 2025-26 Budget due to movements within the Special Division of the public service and changes within the Tribunal's other jurisdictions.

Services and Key Efficiency Indicators

1. Support Services to the Salaries and Allowances Tribunal

Support services assist the Tribunal to:

- determine the remuneration paid or provided to holders of certain public offices including the Governor, Members of Parliament, Senior Government Officers, Industrial Relations Commissioners, full-time members of the State Administrative Tribunal, local government CEOs, Government Trading Enterprise CEOs and Directors, and University Governing Board members;
- determine certain matters relating to the superannuation benefits for Members of Parliament;
- determine the fees, expenses and allowances to be paid or reimbursed to local government elected council members; and
- report on remuneration to be paid or provided to members of the judiciary and magistracy.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	968	1,196	1,271	1,296	
Less Income.....	5	2	2	2	
Net Cost of Service.....	963	1,194	1,269	1,294	
Employees (Full-Time Equivalents)	4	4	4	4	
Efficiency Indicator					
Average cost per determination report.....	\$33,379	\$49,833	\$45,214	\$46,178	1

Explanation of Significant Movements

(Notes)

1. The requirement for the Tribunal to issue a determination can fluctuate due to annual inquiries, appointments, vacancies and restructures within the Tribunal's jurisdiction. The number of determinations issued by the Tribunal for the 2025-26 Estimated Actual is higher than forecast in the 2025-26 Budget, resulting in a lower average cost per determination. The lower average cost per determination in the 2026-27 Budget Target reflects a higher expected number of determinations compared with the 2025-26 Budget. The lower average cost per determination in the 2024-25 Actual compared to the 2025-26 Budget reflects a combination of lower Total Cost of Service and a higher number of determinations for the 2024-25 year.

Financial Statements

Statement of Financial Position

1. The reduction in cash assets in the 2025-26 Estimated Actual relates to the return of surplus cash of \$3.2 million to the Consolidated Account.

INCOME STATEMENT (Controlled)

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
COST OF SERVICES							
Expenses							
Employee benefits ^(a)	641	794	794	822	842	862	883
Supplies and services	208	329	399	397	372	375	378
Accommodation	78	61	61	61	61	61	61
Depreciation and amortisation	3	3	3	3	3	3	3
Finance and interest costs.....	-	-	-	1	1	1	-
Other expenses.....	38	9	14	12	9	9	9
TOTAL COST OF SERVICES	968	1,196	1,271	1,296	1,288	1,311	1,334
Income							
Other revenue.....	5	2	2	2	2	2	2
Total Income.....	5	2	2	2	2	2	2
NET COST OF SERVICES	963	1,194	1,269	1,294	1,286	1,309	1,332
INCOME FROM GOVERNMENT							
Service appropriations.....	1,119	1,144	1,149	1,174	1,166	1,189	1,212
Resources received free of charge	145	50	120	120	120	120	120
TOTAL INCOME FROM GOVERNMENT	1,264	1,194	1,269	1,294	1,286	1,309	1,332
SURPLUS/(DEFICIENCY) FOR THE PERIOD.....	301	-	-	-	-	-	-

(a) The full-time equivalents for 2024-25 Actual, 2025-26 Estimated Actual and 2026-27 Budget Year are 4, 4 and 4 respectively.

**STATEMENT OF FINANCIAL POSITION
(Controlled)**

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
CURRENT ASSETS							
Cash assets	3,386	3,008	184	182	199	197	197
Receivables	7	42	7	26	7	7	7
Total current assets	3,393	3,050	191	208	206	204	204
NON-CURRENT ASSETS							
Holding Account receivables	95	98	98	101	104	107	110
Property, plant and equipment.....	3	17	17	14	11	8	5
Receivables	15	14	17	-	2	4	4
Restricted cash	-	2	-	-	-	-	-
Total non-current assets	113	131	132	115	117	119	119
TOTAL ASSETS	3,506	3,181	323	323	323	323	323
CURRENT LIABILITIES							
Employee provisions	106	78	106	106	106	106	106
Payables	21	11	21	21	21	21	21
Borrowings and leases	3	4	4	4	4	4	3
Total current liabilities	130	93	131	131	131	131	130
NON-CURRENT LIABILITIES							
Employee provisions	70	66	70	70	70	70	70
Borrowings and leases	-	12	12	9	6	3	-
Total non-current liabilities	70	78	82	79	76	73	70
TOTAL LIABILITIES	200	171	213	210	207	204	200
EQUITY							
Accumulated surplus/(deficit).....	3,306	3,010	110	113	116	119	123
Total equity	3,306	3,010	110	113	116	119	123
TOTAL LIABILITIES AND EQUITY	3,506	3,181	323	323	323	323	323

**STATEMENT OF CASHFLOWS
(Controlled)**

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	1,116	1,141	1,146	1,171	1,163	1,186	1,209
Capital appropriation	3	4	4	3	3	3	4
Receipts paid into Consolidated Account.....	-	-	(3,200)	-	-	-	-
Net cash provided by Government	1,119	1,145	(2,050)	1,174	1,166	1,189	1,213
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(572)	(792)	(792)	(820)	(840)	(860)	(881)
Supplies and services	(61)	(282)	(282)	(280)	(255)	(258)	(261)
Accommodation	(72)	(61)	(61)	(61)	(61)	(61)	(61)
GST payments	(15)	(57)	(57)	(57)	(57)	(57)	(57)
Finance and interest costs.....	-	-	-	(1)	(1)	(1)	-
Other payments.....	(35)	(9)	(14)	(12)	(9)	(9)	(9)
Receipts (a)							
GST receipts	12	58	58	58	58	58	58
Other receipts	5	2	2	2	2	2	2
Net cash from operating activities	(738)	(1,141)	(1,146)	(1,171)	(1,163)	(1,186)	(1,209)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(3)	(4)	(4)	(3)	(3)	(3)	(4)
Other payments.....	(2)	-	(2)	(2)	(2)	(2)	-
Other proceeds	-	-	-	-	19	-	-
Net cash from financing activities.....	(5)	(4)	(6)	(5)	14	(5)	(4)
NET INCREASE/(DECREASE) IN CASH HELD	376	-	(3,202)	(2)	17	(2)	-
Cash assets at the beginning of the reporting period	3,010	3,010	3,386	184	182	199	197
Cash assets at the end of the reporting period	3,386	3,010	184	182	199	197	197

(a) A determination by the Treasurer, pursuant to section 23 of the *Financial Management Act 2006*, provides for the retention of some cash receipts by the Tribunal. Refer to the Net Appropriation Determination table below for further information. Other receipts are retained under the authority of other relevant Acts of Parliament.

NET APPROPRIATION DETERMINATION (a)

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
GST Receipts							
GST Input Credit.....	12	58	58	58	58	58	58
Other Receipts							
Other Receipts	5	2	2	2	2	2	2
TOTAL	17	60	60	60	60	60	60

(a) The moneys received and retained are to be applied to the Tribunal's services as specified in the Budget Statements.

Appropriations, Expenses and Cash Assets

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
DELIVERY OF SERVICES							
Item 11 Net amount appropriated to deliver services	2,906	3,053	3,045	3,100	3,078	3,147	3,207
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975	392	404	404	414	424	435	450
Total appropriations provided to deliver services.....	3,298	3,457	3,449	3,514	3,502	3,582	3,657
TOTAL APPROPRIATIONS	3,298	3,457	3,449	3,514	3,502	3,582	3,657
EXPENSES							
Total Cost of Services	3,754	3,837	3,829	3,889	3,891	3,975	4,050
Net Cost of Services ^(a)	3,753	3,837	3,829	3,889	3,891	3,975	4,050
CASH ASSETS ^(b)	1,230	1,197	1,230	1,230	1,230	1,230	1,230

(a) Represents Total Cost of Services (expenses) less retained revenues applied to the Commissioner's services. Reconciliation to the total appropriations provided to deliver services includes adjustments related to movements in cash balances and other accrual items such as resources received free of charge, receivables, payables and superannuation.

(b) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Commissioner's Income Statement since presentation of the 2025-26 Budget to Parliament on 19 June 2025, are outlined below:

	2025-26	2026-27	2027-28	2028-29	2029-30
	Estimated	Budget	Outyear	Outyear	Outyear
	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000			
2026-27 Streamlined Budget Process Incentive Funding.....	-	76	-	-	-
RiskCover Fund Insurance Premiums	8	12	-	-	-

Resource Agreement

The following performance information (financial and non-financial) is the subject of a Resource Agreement signed by the Minister, Accountable Authority and Treasurer under Part 3, Division 5 of the *Financial Management Act 2006*.

Outcomes, Services and Key Performance Information

Relationship to Government Goals

Broad Government Goals are supported at agency level by specific outcomes. Agencies deliver services to achieve these outcomes. The following table illustrates the relationship between the Commissioner's Services, the Desired Outcomes and the relevant Government Goal. The Key Effectiveness Indicators measure the extent of impact of the delivery of services on the achievement of desired outcomes. The Key Efficiency Indicators monitor the relationship between the service delivered and the resources used to produce the service.

Government Goal	Desired Outcome	Service
Building Safe and Inclusive Communities.	The views and issues of children and young people are heard and acted upon.	1. Consultation, Research and Promotion of the Wellbeing of Children and Young People

Service Summary

Expense	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
1. Consultation, Research and Promotion of the Wellbeing of Children and Young People	3,754	3,837	3,829	3,889	3,891	3,975	4,050
Total Cost of Services	3,754	3,837	3,829	3,889	3,891	3,975	4,050

Outcomes and Key Effectiveness Indicators ^(a)

	2024-25	2025-26	2025-26	2026-27	Note
	Actual	Budget	Estimated Actual	Budget Target	
Outcome: The views and issues of children and young people are heard and acted upon:					
The extent to which children and young people in various regions of the State are consulted ^(b)	11,670	2,000	7,086	2,000	1
The extent to which issues impacting upon children and young people are researched, advocated and promoted ^(c)	579	250	250	250	2

(a) Further detail in support of the key effectiveness indicators is provided in the Commissioner's Annual Report.

(b) Indicator reflects the number of children and young people engaged as part of the triennial Speaking Out Survey, which was last scheduled to be held during the 2024-25 financial year, as well as the ongoing engagement of children and young people through forums, workshops, other surveys, digital media, and committees.

(c) Indicator measures the number of representations made by the Commission that explore the impact of issues and trends affecting children and young people, and that advocate for or promote their views.

Explanation of Significant Movements

(Notes)

1. Delivery of the Speaking Out Survey extended into Term 3 of the 2025 school year due to school scheduling constraints. This resulted in a higher number of children and young people being consulted in the September quarter of 2025-26, increasing the 2025-26 Estimated Actual above the 2025-26 Budget.
2. In 2024-25, the Commissioner was engaged significantly at both the jurisdictional and national level on initiatives such as Child Sexploitation; the National Safe and Supported Framework; and the National Family and Domestic Violence Strategy, together with representations regarding the Speaking Out Survey and presentations at forums and conferences. This increased the number of representations significantly.

Services and Key Efficiency Indicators

1. Consultation, Research and Promotion of the Wellbeing of Children and Young People

Consultation, research and the promotion of the wellbeing of children and young people are a responsibility of the Commissioner and the scope and goals for this are prescribed in the *Commissioner for Children and Young People Act 2006*.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 3,754	\$'000 3,837	\$'000 3,829	\$'000 3,889	
Less Income	1	nil	nil	nil	
Net Cost of Service	3,753	3,837	3,829	3,889	
Employees (Full-Time Equivalents)	16	16	16	16	
Efficiency Indicators					
Unit cost per child	\$129	\$798	\$216	\$611	1
Unit cost per representative	\$3,588	\$8,728	\$8,883	\$10,372	2

Explanation of Significant Movements

(Notes)

1. The 2025-26 Estimated Actual and the 2026-27 Budget Target are lower than the 2025-26 Budget as a direct result of the Speaking Out Survey being conducted during Term 3 of the school year (September quarter of the 2025-26 year) increasing the number of consultations therefore reducing the cost per child. The 2026-27 Budget Target is lower than the 2025-26 Budget as the consultation component of the Speaking Out Survey is complete.
2. The 2026-27 Budget Target is higher than the 2025-26 Budget as there will be significant representation undertaken to present the results of the Speaking Out Survey to multiple and varied stakeholders.

Financial Statements

INCOME STATEMENT ^(a) (Controlled)

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	2,672	2,569	2,569	2,627	2,697	2,767	2,834
Grants and subsidies ^(c)	13	-	-	-	-	-	-
Supplies and services	622	745	745	743	689	702	710
Accommodation	341	376	376	376	376	376	376
Depreciation and amortisation	2	16	-	-	-	-	-
Other expenses.....	104	131	139	143	129	130	130
TOTAL COST OF SERVICES	3,754	3,837	3,829	3,889	3,891	3,975	4,050
Income							
Other revenue.....	1	-	-	-	-	-	-
Total Income.....	1	-	-	-	-	-	-
NET COST OF SERVICES	3,753	3,837	3,829	3,889	3,891	3,975	4,050
INCOME FROM GOVERNMENT							
Service appropriations.....	3,298	3,457	3,449	3,514	3,502	3,582	3,657
Resources received free of charge	313	380	380	384	389	393	393
TOTAL INCOME FROM GOVERNMENT	3,611	3,837	3,829	3,898	3,891	3,975	4,050
SURPLUS/(DEFICIENCY) FOR THE PERIOD.....	(142)	-	-	9	-	-	-

(a) Full audited financial statements are published in the Commissioner's Annual Report.

(b) The full-time equivalents for 2024-25 Actual, 2025-26 Estimated Actual and 2026-27 Budget Year are 16, 16 and 16 respectively.

(c) Refer to the Details of Controlled Grants and Subsidies table below for further information.

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
Youth Engagement Sponsorships	13	-	-	-	-	-	-
TOTAL	13	-	-	-	-	-	-

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
CURRENT ASSETS							
Cash assets	1,230	1,197	1,230	1,230	1,230	1,230	1,230
Receivables	31	40	31	31	31	31	31
Total current assets	1,261	1,237	1,261	1,261	1,261	1,261	1,261
NON-CURRENT ASSETS							
Holding Account receivables	606	622	606	606	606	606	606
Property, plant and equipment.....	1	3	1	1	1	1	1
Receivables	82	52	82	82	82	82	82
Total non-current assets	689	677	689	689	689	689	689
TOTAL ASSETS	1,950	1,914	1,950	1,950	1,950	1,950	1,950
CURRENT LIABILITIES							
Employee provisions	255	242	255	255	255	255	255
Payables.....	192	82	192	192	192	192	192
Other.....	-	16	-	-	-	-	-
Total current liabilities	447	340	447	447	447	447	447
NON-CURRENT LIABILITIES							
Employee provisions	130	51	130	130	130	130	130
Total non-current liabilities	130	51	130	130	130	130	130
TOTAL LIABILITIES	577	391	577	577	577	577	577
EQUITY							
Contributed equity	10	19	10	1	1	1	1
Accumulated surplus/(deficit).....	1,363	1,504	1,363	1,372	1,372	1,372	1,372
Total equity	1,373	1,523	1,373	1,373	1,373	1,373	1,373
TOTAL LIABILITIES AND EQUITY	1,950	1,914	1,950	1,950	1,950	1,950	1,950

(a) Full audited financial statements are published in the Commissioner's Annual Report.

STATEMENT OF CASHFLOWS (a)
(Controlled)

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	3,282	3,441	3,449	3,514	3,502	3,582	3,657
Net cash provided by Government	3,282	3,441	3,449	3,514	3,502	3,582	3,657
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(2,583)	(2,569)	(2,569)	(2,627)	(2,697)	(2,767)	(2,834)
Grants and subsidies.....	(13)	-	-	-	-	-	-
Supplies and services.....	(295)	(366)	(366)	(369)	(301)	(310)	(318)
Accommodation.....	(341)	(376)	(376)	(376)	(376)	(376)	(376)
GST payments.....	(89)	(91)	(91)	(91)	(91)	(91)	(91)
Other payments.....	(89)	(127)	(135)	(139)	(125)	(126)	(126)
Receipts (b)							
GST receipts.....	107	88	88	88	88	88	88
Other receipts.....	84	-	-	-	-	-	-
Net cash from operating activities	(3,219)	(3,441)	(3,449)	(3,514)	(3,502)	(3,582)	(3,657)
CASHFLOWS FROM FINANCING ACTIVITIES							
Other payments.....	(30)	-	-	-	-	-	-
Net cash from financing activities.....	(30)	-	-	-	-	-	-
NET INCREASE/(DECREASE) IN CASH HELD	33	-	-	-	-	-	-
Cash assets at the beginning of the reporting period.....	1,197	1,197	1,230	1,230	1,230	1,230	1,230
Cash assets at the end of the reporting period	1,230	1,197	1,230	1,230	1,230	1,230	1,230

- (a) Full audited financial statements are published in the Commissioner's Annual Report.
 (b) A determination by the Treasurer, pursuant to section 23 of the *Financial Management Act 2006*, provides for the retention of some cash receipts by the Commissioner. Refer to the Net Appropriation Determination table below for further information. Other receipts are retained under the authority of other relevant Acts of Parliament.

NET APPROPRIATION DETERMINATION (a)

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
GST Receipts							
GST Receipts from Australian Taxation Office.....	107	88	88	88	88	88	88
Other Receipts							
Other Receipts.....	84	-	-	-	-	-	-
TOTAL	191	88	88	88	88	88	88

- (a) The moneys received and retained are to be applied to the Commissioner's services as specified in the Budget Statements.

Appropriations, Expenses and Cash Assets (a)

	2024-25 Actual \$'000	2025-26 Budget \$'000	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
DELIVERY OF SERVICES							
Item 12 Net amount appropriated to deliver services	3,025	5,321	5,332	5,666	5,746	5,955	6,075
Amount Authorised by Other Statutes - Salaries and Allowances Act 1975	319	1,139	1,139	1,168	1,196	1,225	1,252
Total appropriations provided to deliver services.....	3,344	6,460	6,471	6,834	6,942	7,180	7,327
CAPITAL							
Item 111 Capital Appropriation.....	-	100	110	11	10	11	11
TOTAL APPROPRIATIONS	3,344	6,560	6,581	6,845	6,952	7,191	7,338
EXPENSES							
Total Cost of Services	3,807	7,321	7,093	7,614	7,743	7,883	7,760
Net Cost of Services (b)	3,749	7,321	7,093	7,614	7,743	7,883	7,760
CASH ASSETS (c)	1,937	703	1,937	1,937	758	758	758

- (a) The 2024-25 Actual has been recast for comparability purposes to account for the establishment of the Office from 1 July 2025 under the *Information Commissioner Act 2024*.
- (b) Represents Total Cost of Services (expenses) less retained revenues applied to the Office's services. Reconciliation to the total appropriations provided to deliver services includes adjustments related to movements in cash balances and other accrual items such as resources received free of charge, receivables, payables and superannuation.
- (c) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Office's Income Statement since presentation of the 2025-26 Budget to Parliament on 19 June 2025, are outlined below:

	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
2026-27 Streamlined Budget Process Incentive Funding.....	-	135	-	-	-
State Fleet Updates	11	12	13	12	12

Resource Agreement

The following performance information (financial and non-financial) is the subject of a Resource Agreement signed by the Minister, Accountable Authority and Treasurer under Part 3, Division 5 of the *Financial Management Act 2006*.

Outcomes, Services and Key Performance Information

Where practical, key performance information for the 2024-25 Actual has been recast for comparability purposes to account for the establishment of the Office from 1 July 2025.

Relationship to Government Goals

The Office is a public sector entity established to support the Information Commissioner. The Information Commissioner is an independent officer of Parliament and as such reports directly to Parliament, providing oversight of information access and privacy practices, fostering trust and accountability across the public sector.

Desired Outcomes	Services
Access to documents and observance of processes in accordance with the <i>Freedom of Information Act 1992</i> .	1. Resolution of Freedom of Information External Reviews and Advice Enquiries
Ensure privacy compliance and enforce privacy obligations across regulated entities in accordance with the <i>Privacy and Responsible Information Sharing Act 2024</i> .	2. Resolution of Privacy Complaints and Advice Enquiries

Service Summary

Expense	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
1. Resolution of Freedom of Information External Reviews and Advice Enquiries.....	3,807	4,759	4,626	4,164	4,234	4,311	4,244
2. Resolution of Privacy Complaints and Advice Enquiries	-	2,562	2,467	3,450	3,509	3,572	3,516
Total Cost of Services	3,807	7,321	7,093	7,614	7,743	7,883	7,760

Outcomes and Key Effectiveness Indicators ^(a)

	2024-25	2025-26	2025-26	2026-27	Note
	Actual	Budget	Estimated Actual	Budget Target	
Outcome: Access to documents and observance of processes in accordance with the <i>Freedom of Information Act 1992</i>:					
Parties satisfied with freedom of information external review processes	75%	85%	78%	85%	
Parties satisfied with freedom of information advisory services ^(b)	n.a.	n.a.	n.a.	n.a.	
Outcome: Ensure privacy compliance and enforce privacy obligations across regulated entities in accordance with the <i>Privacy and Responsible Information Sharing Act 2024</i>:					
Parties satisfied with privacy complaint processes ^(c)	n.a.	n.a.	n.a.	85%	
Parties satisfied with privacy advisory services ^(b)	n.a.	n.a.	n.a.	n.a.	

(a) Further detail in support of the key effectiveness indicators is provided in the Office's Annual Report.

(b) There is no data available for key performance indicators relating to provision of advisory services until the new case management system is implemented.

(c) Investigation into privacy complaints under the Privacy and Responsible Information Sharing Act will commence from 1 July 2026.

Services and Key Efficiency Indicators

1. Resolution of Freedom of Information External Reviews and Advice Enquiries

This service provides an independent review process of decisions made under the Freedom of Information Act and an objective advice and information service to members of the public and agencies to assist in the proper lodgement and processing of applications under the Freedom of Information Act.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 3,807	\$'000 4,759	\$'000 4,626	\$'000 4,164	
Less Income	58	nil	nil	nil	
Net Cost of Service	3,749	4,759	4,626	4,164	
Employees (Full-Time Equivalents)	17	18	18	18	1
Efficiency Indicator					
Average cost of freedom of information external reviews and advisory services ^{(a)(b)}	n.a.	n.a.	\$1,370	\$700	2

(a) This is a new key efficiency indicator from 2026-27, therefore no data is available for the 2024-25 Actual and 2025-26 Budget. The 2025-26 Estimated Actual has been calculated using updated methodology to be comparative with the 2026-27 Budget Target.

(b) External review refers to applications made to the Information Commissioner under section 65 of the Freedom of Information Act.

Explanation of Significant Movements

(Notes)

- The 18 FTE includes shared services staff, who are involved in supporting external reviews.
- The 2026-27 Budget Target is lower than the 2025-26 Estimated Actual due to an expected increase in the number of external reviews and Freedom of Information advisory services to be completed in 2026-27. Transition of the Office from 1 July 2025 to introduce new legislation and structure has impacted the number of external reviews finalised and advisory services provided during 2025-26.

2. Resolution of Privacy Complaints and Advice Enquiries

This service assists the Office in providing an independent complaint resolution process and advice and information to members of the public and regulated entities in relation to any matter relevant to the privacy provisions of the Privacy and Responsible Information Sharing Act.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 nil	\$'000 2,562	\$'000 2,467	\$'000 3,450	
Less Income	nil	nil	nil	nil	
Net Cost of Service	nil	2,562	2,467	3,450	
Employees (Full-Time Equivalents)	nil	10	14	14	1
Efficiency Indicator					
Average cost of privacy complaints and advisory services ^(a)	n.a.	n.a.	\$13,656	\$1,971	2

(a) The 2025-26 Estimated Actual has been calculated using updated methodology to be comparative with the 2026-27 Budget Target.

Explanation of Significant Movements

(Notes)

1. The increase in FTE between 2025-26 Budget and 2025-26 Estimated Actual is due to changes in staffing profile to reflect revised organisational structure. The 14 FTE includes shared services staff, who are involved in supporting the resolution of privacy complaints and advice enquiries.
2. The 2026-27 Budget Target is lower than the 2025-26 Estimated Actual due to the privacy complaint jurisdiction commencing from 1 July 2026. The 2025-26 Estimated Actual can only account for privacy advisory services.

Asset Investment Program

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-26 \$'000	2025-26 Estimated Expenditure \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
COMPLETED WORKS							
Accommodation Fit-Out	100	100	100	-	-	-	-
NEW WORKS							
Case Management and Electronic Document and Records Management Solution.....	2,528	-	-	674	1,854	-	-
Total Cost of Asset Investment Program.....	2,628	100	100	674	1,854	-	-
FUNDED BY							
Capital Appropriation			100	-	-	-	-
Internal Funds and Balances.....			-	-	1,179	-	-
Major Treasurer's Special Purpose Account(s) Digital Capability Fund.....			-	674	675	-	-
Total Funding.....			100	674	1,854	-	-

Financial Statements

The 2024-25 Actual data has been recast for comparability purposes to account for the establishment of the Office from 1 July 2025.

Income Statement

Expenses

1. Total Cost of Services increased \$3.5 million between the 2024-25 Actual and the 2025-26 Budget as the Office undertakes new privacy functions under the Privacy and Responsible Information Sharing Act in addition to the Freedom of Information Act.

INCOME STATEMENT (a)
(Controlled)

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
COST OF SERVICES							
Expenses							
Employee benefits (b)	2,794	5,610	5,610	5,898	6,047	6,195	6,330
Supplies and services	723	1,059	820	1,045	936	847	583
Accommodation	201	292	292	150	155	155	155
Depreciation and amortisation	2	-	10	150	220	291	291
Finance and interest costs	-	-	1	1	2	1	1
Other expenses	87	360	360	370	383	394	400
TOTAL COST OF SERVICES	3,807	7,321	7,093	7,614	7,743	7,883	7,760
Income							
Grants and subsidies	25	-	-	-	-	-	-
Other revenue	33	-	-	-	-	-	-
Total Income.....	58	-	-	-	-	-	-
NET COST OF SERVICES	3,749	7,321	7,093	7,614	7,743	7,883	7,760
INCOME FROM GOVERNMENT							
Service appropriations	3,344	6,460	6,471	6,834	6,942	7,180	7,327
Resources received free of charge	43	622	622	412	422	433	433
TOTAL INCOME FROM GOVERNMENT	3,387	7,082	7,093	7,246	7,364	7,613	7,760
SURPLUS/(DEFICIENCY) FOR THE PERIOD.....	(362)	(239)	-	(368)	(379)	(270)	-

(a) Full audited financial statements are published in the Office's Annual Report.

(b) The full-time equivalents for 2024-25 Actual, 2025-26 Estimated Actual and 2026-27 Budget Year are 17, 32 and 32 respectively.

STATEMENT OF FINANCIAL POSITION (a)
(Controlled)

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
CURRENT ASSETS							
Cash assets	1,937	703	1,937	1,937	758	758	758
Receivables	19	21	19	19	1	1	1
Other	21	96	86	86	86	86	86
Total current assets	1,977	820	2,042	2,042	845	845	845
NON-CURRENT ASSETS							
Holding Account receivables	70	75	85	235	455	746	1,037
Property, plant and equipment	-	1,536	106	117	1,275	1,254	1,265
Receivables	56	58	56	56	56	56	56
Intangibles	-	643	-	545	1,021	751	481
Total non-current assets	126	2,312	247	953	2,807	2,807	2,839
TOTAL ASSETS	2,103	3,132	2,289	2,995	3,652	3,652	3,684
CURRENT LIABILITIES							
Employee provisions	707	570	707	707	707	707	707
Payables	-	70	70	70	52	52	52
Borrowings and leases	-	-	6	11	11	6	11
Other	48	42	48	48	48	48	48
Total current liabilities	755	682	831	836	818	813	818
NON-CURRENT LIABILITIES							
Employee provisions	82	69	82	82	82	82	82
Borrowings and leases	-	-	-	16	6	-	16
Total non-current liabilities	82	69	82	98	88	82	98
TOTAL LIABILITIES	837	751	913	934	906	895	916
EQUITY							
Contributed equity	1,483	2,620	1,593	2,646	3,710	3,991	4,002
Accumulated surplus/(deficit)	(217)	(239)	(217)	(585)	(964)	(1,234)	(1,234)
Total equity	1,266	2,381	1,376	2,061	2,746	2,757	2,768
TOTAL LIABILITIES AND EQUITY	2,103	3,132	2,289	2,995	3,652	3,652	3,684

(a) Full audited financial statements are published in the Office's Annual Report.

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	3,338	6,460	6,461	6,684	6,722	6,889	7,036
Capital appropriation	-	100	110	11	10	11	11
Major Treasurer's Special Purpose Account(s)							
Digital Capability Fund.....	-	882	-	1,042	1,054	270	-
Net cash provided by Government	3,338	7,442	6,571	7,737	7,786	7,170	7,047
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(2,680)	(5,610)	(5,610)	(5,898)	(6,047)	(6,195)	(6,330)
Supplies and services	(625)	(388)	(149)	(581)	(460)	(357)	(93)
Accommodation	(201)	(292)	(292)	(150)	(155)	(155)	(155)
GST payments	(96)	-	-	-	-	-	-
Finance and interest costs.....	-	-	(1)	(1)	(2)	(1)	(1)
Other payments.....	(95)	(409)	(409)	(422)	(437)	(451)	(457)
Receipts ^(b)							
Grants and subsidies.....	25	-	-	-	-	-	-
GST receipts	89	-	-	-	-	-	-
Other receipts	33	-	-	-	-	-	-
Net cash from operating activities	(3,550)	(6,699)	(6,461)	(7,052)	(7,101)	(7,159)	(7,036)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets.....	-	(743)	(100)	(674)	(1,854)	-	-
Net cash from investing activities.....	-	(743)	(100)	(674)	(1,854)	-	-
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	-	-	(10)	(11)	(10)	(11)	(11)
Net cash from financing activities.....	-	-	(10)	(11)	(10)	(11)	(11)
NET INCREASE/(DECREASE) IN CASH HELD	(212)	-	-	-	(1,179)	-	-
Cash assets at the beginning of the reporting period	2,149	703	1,937	1,937	1,937	758	758
Cash assets at the end of the reporting period	1,937	703	1,937	1,937	758	758	758

(a) Full audited financial statements are published in the Office's Annual Report.

(b) A determination by the Treasurer, pursuant to section 23 of the *Financial Management Act 2006*, provides for the retention of some cash receipts by the Office. Refer to the Net Appropriation Determination table below for further information. Other receipts are retained under the authority of other relevant Acts of Parliament.

NET APPROPRIATION DETERMINATION (a)

	2024-25 Actual \$'000	2025-26 Budget \$'000	2025-26 Estimated Actual \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
Grants and Subsidies							
Grants from Commonwealth.....	25	-	-	-	-	-	-
GST Receipts							
GST Input Receipts.....	89	-	-	-	-	-	-
Other Receipts							
Other Receipts.....	33	-	-	-	-	-	-
TOTAL	147	-	-	-	-	-	-

(a) The moneys received and retained are to be applied to the Office's services as specified in the Budget Statements.

WorkCover WA Authority

Part 2 Government Administration

Asset Investment Program

1. The Authority's total approved Asset Investment Program for 2026-27 is \$1.1 million. The approved projects which are in progress or planned, include ongoing:
 - 1.1. repairs and general maintenance of the Authority's premises;
 - 1.2. replacement and upgrade of core business systems and infrastructure; and
 - 1.3. replacement of office equipment.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-26 \$'000	2025-26 Estimated Expenditure \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
COMPLETED WORKS							
Building Maintenance/Asset Replacement - 2025-26 Program	350	350	350	-	-	-	-
Computer Hardware and Software - 2025-26 Program	400	400	400	-	-	-	-
Other Equipment - 2025-26 Program.....	35	35	35	-	-	-	-
NEW WORKS							
Building Maintenance/Asset Replacement							
2026-27 Program	826	-	-	826	-	-	-
2027-28 Program	929	-	-	-	929	-	-
2028-29 Program	371	-	-	-	-	371	-
2029-30 Program	369	-	-	-	-	-	369
Computer Hardware and Software							
2026-27 Program	200	-	-	200	-	-	-
2027-28 Program	200	-	-	-	200	-	-
2029-30 Program	400	-	-	-	-	-	400
Other Equipment							
2026-27 Program	40	-	-	40	-	-	-
2027-28 Program	40	-	-	-	40	-	-
2028-29 Program	40	-	-	-	-	40	-
2029-30 Program	40	-	-	-	-	-	40
Total Cost of Asset Investment Program.....	4,240	785	785	1,066	1,169	411	809
FUNDED BY							
Internal Funds and Balances.....			785	1,066	1,169	411	809
Total Funding			785	1,066	1,169	411	809

Division 10 **Registrar, Western Australian Industrial Relations Commission**

Part 2 **Government Administration**

Appropriations, Expenses and Cash Assets

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
DELIVERY OF SERVICES							
Item 13 Net amount appropriated to deliver services	9,981	10,262	10,257	10,632	10,539	10,710	10,898
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975	3,091	3,259	3,259	3,415	3,499	3,586	3,676
Total appropriations provided to deliver services.....	13,072	13,521	13,516	14,047	14,038	14,296	14,574
CAPITAL							
Item 112 Capital Appropriation.....	55	53	52	50	51	55	51
TOTAL APPROPRIATIONS	13,127	13,574	13,568	14,097	14,089	14,351	14,625
EXPENSES							
Total Cost of Services	12,368	13,785	13,988	14,601	14,598	14,864	14,980
Net Cost of Services ^(a)	12,327	13,705	13,908	14,521	14,518	14,784	14,940
CASH ASSETS ^(b)	8,872	7,831	8,651	8,344	8,031	7,710	7,386

(a) Represents Total Cost of Services (expenses) less retained revenues applied to the Department's services. Reconciliation to the total appropriations provided to deliver services includes adjustments related to movements in cash balances and other accrual items such as resources received free of charge, receivables, payables and superannuation.

(b) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Department's Income Statement since presentation of the 2025-26 Budget to Parliament on 19 June 2025, are outlined below:

	2025-26	2026-27	2027-28	2028-29	2029-30
	Estimated	Budget	Outyear	Outyear	Outyear
	Actual	Year	\$'000	\$'000	\$'000
	\$'000	\$'000			
2026-27 Streamlined Budget Process Incentive Funding.....	-	254	-	-	-
Increase in the Jurisdictional Reach of the Western Australian Industrial Relations Commission.....	208	294	300	308	316
RiskCover Fund Insurance Premiums	(3)	14	-	-	-
State Fleet Updates	(2)	-	1	1	6

Significant Initiatives

1. There has been greater demand on the Department regarding judicial, registry and administrative support services for the Western Australian Industrial Relations Commission (the Commission), Industrial Magistrates Court (IMC), industrial organisations, and the community. In response, additional resourcing was approved in November 2025 to enable the Department to maintain its current level of service.
2. The industrial relations amendments increase the number of jurisdictions within the remit of the Department and IMC, as well as the cohort of employees and employers that will come within the existing and new jurisdictions of the Department and IMC. The Department continues to monitor the impact of these changes and is creating efficiencies to support service delivery and consistency with legislated timeframes in the context of jurisdictional changes arising from the Acts.

Resource Agreement

The following performance information (financial and non-financial) is the subject of a Resource Agreement signed by the Minister, Accountable Authority and Treasurer under Part 3, Division 5 of the *Financial Management Act 2006*.

Outcomes, Services and Key Performance Information

Relationship to Government Goals

Broad Government Goals are supported at agency level by specific outcomes. Agencies deliver services to achieve these outcomes. The following table illustrates the relationship between the Department's Services, the Desired Outcomes and the relevant Government Goal. The Key Effectiveness Indicators measure the extent of impact of the delivery of services on the achievement of desired outcomes. The Key Efficiency Indicators monitor the relationship between the service delivered and the resources used to produce the service.

Government Goal	Desired Outcome	Services
Delivering Quality Infrastructure and Services Across Our State.	The prevention and resolution of industrial relations matters.	<ol style="list-style-type: none"> 1. Support to the Western Australian Industrial Relations Commission and Industrial Magistrates Court 2. Conciliation and Arbitration by the Western Australian Industrial Relations Commission

Service Summary

Expense	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual \$'000	Budget \$'000	Estimated Actual \$'000	Budget Year \$'000	Outyear \$'000	Outyear \$'000	Outyear \$'000
1. Support to the Western Australian Industrial Relations Commission and Industrial Magistrates Court.....	5,110	5,940	6,095	6,500	6,528	6,656	6,723
2. Conciliation and Arbitration by the Western Australian Industrial Relations Commission	7,258	7,845	7,893	8,101	8,070	8,208	8,257
Total Cost of Services	12,368	13,785	13,988	14,601	14,598	14,864	14,980

Outcomes and Key Effectiveness Indicators ^(a)

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Outcome: The prevention and resolution of industrial relations matters:					
Percentage of employee, employers, representatives and Western Australian Industrial Relations Commission members satisfied with the service provided by the Department in relation to:					
Timeliness of services (via survey)	100%	95%	98%	95%	
Accuracy and relevance of information (via survey)	99%	95%	98%	95%	
Number of business days taken for application lodgement:					
Timeliness of services (time taken from lodgement to allocation by the Western Australian Industrial Relations Commission Chief Commissioner) ^(b)	n.a.	n.a.	n.a.	5 days	

(a) Further detail in support of the key effectiveness indicators is provided in the Department's Annual Report.

(b) During 2025-26, the Department undertook a review of its Outcome Based Management structure and associated key effectiveness indicators. This is a new indicator applying from the 2026-27 Budget and further detail will be provided in the Department's 2025-26 Annual Report.

Services and Key Efficiency Indicators**1. Support to the Western Australian Industrial Relations Commission and Industrial Magistrates Court**

To provide effective and efficient support to the Commission, allowing the tribunal to provide the community with an efficient means of preventing or resolving industrial relations matters. This output includes the provision of services and support to the Industrial Magistrates Court.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 5,110	\$'000 5,940	\$'000 6,095	\$'000 6,500	1
Less Income	41	80	80	80	
Net Cost of Service	5,069	5,860	6,015	6,420	
Employees (Full-Time Equivalents)	29	33	33	35	
Efficiency Indicator					
Average cost per application registered and recorded	\$3,212	\$3,832	\$3,347	\$4,138	2

Explanation of Significant Movements

(Notes)

1. The 2025-26 Budget is higher than the 2024-25 Actual mainly due to vacant positions during 2024-25. Both the 2025-26 Estimated Actual and 2026-27 Budget Target are higher than the 2025-26 Budget, mainly due to the FTE funding linked to the increase in the jurisdictional reach of the Commission.
2. The 2025-26 Budget is higher than the 2024-25 Actual mainly due to vacant positions during 2024-25. The 2025-26 Estimated Actual is lower than the 2025-26 Budget due to a higher than forecast number of applications. This is not expected to repeat in the 2026-27 Budget period, mainly contributing to a higher cost per application in comparison to the 2025-26 Estimated Actual.

2. Conciliation and Arbitration by the Western Australian Industrial Relations Commission

This output relates to the activities of the Commission. The Commission provides processes for dealing with the prevention and resolution of conflict in respect of industrial matters. The Commission relies on the Department to manage its financial affairs but is not subject to any form of operational control by the Department and acts independently.

	2024-25 Actual	2025-26 Budget	2025-26 Estimated Actual	2026-27 Budget Target	Note
Total Cost of Service.....	\$'000 7,258	\$'000 7,845	\$'000 7,893	\$'000 8,101	1
Less Income	nil	nil	nil	nil	
Net Cost of Service	7,258	7,845	7,893	8,101	
Employees (Full-Time Equivalents)	20	22	22	22	

Explanation of Significant Movements

(Notes)

1. The 2025-26 Budget is higher than the 2024-25 Actual, mainly due to increases in employee benefits and supplies and service expense.

Asset Investment Program

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-26 \$'000	2025-26 Estimated Expenditure \$'000	2026-27 Budget Year \$'000	2027-28 Outyear \$'000	2028-29 Outyear \$'000	2029-30 Outyear \$'000
COMPLETED WORKS							
Asset Replacement - ICT - 2025-26 Program	160	160	160	-	-	-	-
NEW WORKS							
Asset Replacement - ICT							
2026-27 Program	160	-	-	160	-	-	-
2027-28 Program	160	-	-	-	160	-	-
2028-29 Program	160	-	-	-	-	160	-
2029-30 Program	160	-	-	-	-	-	160
Total Cost of Asset Investment Program.....	800	160	160	160	160	160	160
FUNDED BY							
Holding Account.....			160	160	160	160	160
Total Funding			160	160	160	160	160

Financial Statements

INCOME STATEMENT ^(a) (Controlled)

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	7,859	8,812	9,020	9,497	9,725	9,956	10,162
Supplies and services	1,283	1,433	1,433	1,524	1,295	1,295	1,119
Accommodation	2,540	2,862	2,862	2,948	2,948	2,948	2,948
Depreciation and amortisation	169	214	213	213	213	213	214
Finance and interest costs	10	11	10	10	9	8	12
Other expenses	507	453	450	409	408	444	525
TOTAL COST OF SERVICES	12,368	13,785	13,988	14,601	14,598	14,864	14,980
Income							
Sale of goods and services	41	80	80	80	80	80	40
Total Income	41	80	80	80	80	80	40
NET COST OF SERVICES	12,327	13,705	13,908	14,521	14,518	14,784	14,940
INCOME FROM GOVERNMENT							
Service appropriations	13,072	13,521	13,516	14,047	14,038	14,296	14,574
Resources received free of charge	35	50	50	50	50	50	50
TOTAL INCOME FROM GOVERNMENT	13,107	13,571	13,566	14,097	14,088	14,346	14,624
SURPLUS/(DEFICIENCY) FOR THE PERIOD	780	(134)	(342)	(424)	(430)	(438)	(316)

(a) Full audited financial statements are published in the Department's Annual Report.

(b) The full-time equivalents for 2024-25 Actual, 2025-26 Estimated Actual and 2026-27 Budget Year are 49, 55 and 57 respectively.

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
CURRENT ASSETS							
Cash assets	8,617	7,576	8,386	8,069	7,986	7,637	7,286
Holding Account receivables	160	160	160	160	160	160	160
Receivables	97	211	97	88	88	88	88
Other.....	331	351	331	331	331	331	331
Total current assets	9,205	8,298	8,974	8,648	8,565	8,216	7,865
NON-CURRENT ASSETS							
Holding Account receivables	4,084	4,132	4,137	4,190	4,243	4,296	4,350
Property, plant and equipment.....	449	379	444	452	471	506	522
Intangibles	72	68	59	37	15	-	9
Restricted cash	255	255	265	275	45	73	100
Total non-current assets	4,860	4,834	4,905	4,954	4,774	4,875	4,981
TOTAL ASSETS	14,065	13,132	13,879	13,602	13,339	13,091	12,846
CURRENT LIABILITIES							
Employee provisions	1,584	1,422	1,584	1,584	1,584	1,584	1,584
Payables.....	91	273	151	151	210	269	207
Borrowings and leases	43	60	52	54	55	51	54
Other.....	60	147	120	231	292	353	408
Total current liabilities	1,778	1,902	1,907	2,020	2,141	2,257	2,253
NON-CURRENT LIABILITIES							
Employee provisions	301	301	301	301	301	301	301
Borrowings and leases	96	82	71	55	50	71	95
Total non-current liabilities	397	383	372	356	351	372	396
TOTAL LIABILITIES.....	2,175	2,285	2,279	2,376	2,492	2,629	2,649
EQUITY							
Contributed equity	(1,180)	(1,176)	(1,128)	(1,078)	(1,027)	(974)	(923)
Accumulated surplus/(deficit).....	13,070	12,023	12,728	12,304	11,874	11,436	11,120
Total equity	11,890	10,847	11,600	11,226	10,847	10,462	10,197
TOTAL LIABILITIES AND EQUITY	14,065	13,132	13,879	13,602	13,339	13,091	12,846

(a) Full audited financial statements are published in the Department's Annual Report.

STATEMENT OF CASHFLOWS (a)
(Controlled)

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	12,850	13,307	13,303	13,834	13,825	14,083	14,360
Capital appropriation	55	53	52	50	51	55	51
Holding Account drawdowns	160	160	160	160	160	160	160
Net cash provided by Government	13,065	13,520	13,515	14,044	14,036	14,298	14,571
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(7,740)	(8,705)	(8,913)	(9,390)	(9,618)	(9,849)	(10,125)
Supplies and services	(1,041)	(1,378)	(1,378)	(1,469)	(1,240)	(1,240)	(1,119)
Accommodation	(2,535)	(2,862)	(2,862)	(2,948)	(2,948)	(2,950)	(2,950)
GST payments	(498)	(503)	(503)	(503)	(503)	(503)	(503)
Finance and interest costs.....	-	(11)	(10)	(10)	(9)	(8)	(12)
Other payments.....	(520)	(445)	(442)	(401)	(400)	(436)	(517)
Receipts (b)							
Sale of goods and services.....	40	80	80	80	80	80	40
GST receipts	495	503	503	503	503	503	503
Net cash from operating activities	(11,799)	(13,321)	(13,525)	(14,138)	(14,135)	(14,403)	(14,683)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets.....	(187)	(160)	(160)	(160)	(160)	(160)	(160)
Net cash from investing activities.....	(187)	(160)	(160)	(160)	(160)	(160)	(160)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(63)	(52)	(51)	(53)	(54)	(56)	(52)
Net cash from financing activities.....	(63)	(52)	(51)	(53)	(54)	(56)	(52)
NET INCREASE/(DECREASE) IN CASH HELD	1,016	(13)	(221)	(307)	(313)	(321)	(324)
Cash assets at the beginning of the reporting period	7,856	7,844	8,872	8,651	8,344	8,031	7,710
Cash assets at the end of the reporting period	8,872	7,831	8,651	8,344	8,031	7,710	7,386

(a) Full audited financial statements are published in the Department's Annual Report.

(b) A determination by the Treasurer, pursuant to section 23 of the *Financial Management Act 2006*, provides for the retention of some cash receipts by the Department. Refer to the Net Appropriation Determination table below for further information. Other receipts are retained under the authority of other relevant Acts of Parliament.

NET APPROPRIATION DETERMINATION (a)

	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Budget	Estimated	Budget	Outyear	Outyear	Outyear
	\$'000	\$'000	Actual	Year	\$'000	\$'000	\$'000
			\$'000	\$'000			
Sale of Goods and Services							
Sales of Goods and Services	40	80	80	80	80	80	40
GST Receipts							
GST Input Credits	473	500	500	500	500	500	500
GST Receipts on Sales	22	3	3	3	3	3	3
TOTAL	535	583	583	583	583	583	543

(a) The moneys received and retained are to be applied to the Department's services as specified in the Budget Statements.