Annual Reporting Information 2025-26

Agencies subject to the *Financial Management Act 2006* are required to submit annual reports for each financial year.

Reports provide the WA Parliament with information about agency performance and help the community understand the nature and diversity of operations.

They are not promotional or commercial documents and should be produced with minimum costs. Agencies should keep a record of all expenditure associated with preparation and production.

Financial reporting

The emphasis is on adhering to:
- sections 61 (annual reports, contents of etc) and 62 (financial statements) of the *Financial Management Act 2006*
- Treasurer's instruction 8: Financial Accounting and Reporting - Requirement 3 Agency Annual Reports
- any other legislation relevant to an agency.

The Financial Administration Bookcase contains the Treasurer's Instructions as well as guidance on the content and presentation of annual reports including model annual reports.

Additional reporting

1. Government policy requirements

1.1 Board and committee remuneration

Report individual and aggregate costs of remunerating members of government boards and committees defined in Premier's Circular 2025/15: State Government Boards and Committees.

Include names of all board and committee members and all remuneration except travel expenses incurred as per Public Sector Commission guidelines for reimbursement of travel expenses and Premier's Circular 2021/02: Guidelines for Official Air Travel by Ministers, Parliamentary Secretaries and Government Officers.

Include members of government boards and committees who are government employees. If they are ineligible for remuneration, as defined in Premier's Circular 2025/15: State Government Boards and Committees, list remuneration as zero.

Consult with ministers' offices if board or committee member names should be withheld because of security, sensitivity or legislative restrictions.

Consider including separate information relating to member payments such as other benefits and allowances.

Example table:

Member title	Member name	Type of remuneration*	Period of membership**	Term of appointment /tenure***	Base salary /sitting fees /stipend	Total remuneration for financial year
Chair					$X	$X
Deputy chair					$X	$X
Member					$X	$X
Total					$X	$X

* If applicable include sessional payment per meeting, half day or annual.

** Refers to board member membership during reporting period not entire tenure on board or committee. Period of membership to correlate with respective remuneration received in financial year.

*** Refers to term of appointment/tenure (if relevant) or appointment type, for example sessional or full time.

1.2 Consultant expenditure

Public sector bodies (not including Schedule 1 entities) that engaged consultants during the reporting period must include the following information.

For each engagement costing equal to or greater than $50,000:

- name of consultant
- title of project (shown in a way that identifies the nature of the work)
- actual costs.

For engagements costing less than $50,000:

- number of engagements
- total cost.

Where no consultants were engaged during the reporting period, state this.

Note on non-cumulative reporting of expenditure

Costs reported are non-cumulative. This means that, for any engagement where expenditure occurs across multiple financial years, each year’s report only includes the expenditure incurred in the reported financial year.

Note on accounting treatment

Consultant costs must disclose if they meet the reporting thresholds, whether they are recorded as an expense or capitalised.

- Expense: Cost is treated as an operating expense in the current financial year
- Capitalised: Cost is added to the value of an asset (for example, a building or IT system) because the consultant’s work contributes to creating or improving that asset

Example: If a consultant’s work is part of a capital project (such as system implementation), the cost is reportable even though it is capitalised.

Note on definition of consultant

A consultant is a corporation or individual engaged under a fee for service contract to provide professional advice or information that includes **strategic advice** for the State Government to act on.

Note on strategic advice (to be reported)

Strategic advice is advice that has the potential to influence State Government policy or decisions provided under a contractual engagement on a fee for service basis. It is intended for government to action, not just for the agency's internal use.

Examples of strategic advice:

- Policy analysis, development and implementation advice for government action
- Setting targets and priorities for government (for example, cross sector strategic plans)
- Diversification strategies for government services or products
- Advice for establishing or improving government projects
- Capability reviews, evaluation plans and due diligence reports (for example, assessing commercial potential of government property)

Note on non-strategic advice (not to be reported)

Non-strategic advice does not provide direction, recommendations or analysis intended for government action. It is used for an agency's internal, operational, technical or administrative purposes; and does not influence government policy or decisions.

Examples of non-strategic advice:

- Advice or services used solely for agency internal, operational or technical purposes
- Routine operational, compliance, maintenance and administrative services
- Training, development programs, customer surveys and benchmarking activities
- Publicity and promotional programs
- Routine operational procurements

Note on information to be excluded

The following information should not be included in the disclosure:

- Cabinet in Confidence information – information that if disclosed would reveal the deliberations, decisions or proceedings of Cabinet or its committees.
- Genuinely confidential business information – where it can be demonstrated a party or other person would gain a commercial advantage or be disadvantaged by the disclosure of such information.
- Trade secrets/intellectual property – where the release of such information would prejudice a party.
- Defence and national security information – matters affecting public safety or matters affecting security of government facilities.

Additional resources

- Engaging Consultants Guideline
- Commissioner's Instruction 41: Contracts for Services

Example of consultant reporting

Engagement of consultants less than $50,000:

- The agency had 2 engagements with an actual cost of $25,000 inc GST.

Engagement of consultants greater than $50,000:

- The agency engaged the following consultants in 2025-26 where the actual cost was greater than $50,000 inc GST:

Consultant	Title of project	Actual cost $ (inc GST)
ABC Consulting	Environmental Management Health Check for Wetlands	$100,000
XYZ Advisors	Technical Design and Advisory Services for Infrastructure Plan	$125,000
123 Solutions	Quality Assurance Review – Smart and Skilled initiative	$125,000
Company Ltd	Risk Assessment for Start Program	$520,000
Total		**$870,000**

T: Governance and Strategy, Department of the Premier and Cabinet, 6552 5478

1.3 Work health and safety and injury management

Information on compliance, including calculating and reporting performance measures: Public sector health, safety and injury management.

E: Department of Local Government, Industry Regulation and Safety

1.4 WA Multicultural Policy Framework

Summarise the achievement of outcomes and key performance indicators against the 3 priority areas in the agency multicultural plan.

Complete the Progress Report template with detailed information on progress in 2025-26 against the current multicultural plan and submit it to the Office of Multicultural Interests by 31 August 2026.

E: Office of Multicultural Interests

1.5 Substantive equality

Reporting on progress on and achievements in implementing the Policy Framework for Substantive Equality is optional.

E: Equal Opportunity Commission

1.6 Agency capability review requirements

Agencies reviewed through the Agency Capability Review Program include progress against their commitments and actions based on publicly available executive summaries. Agencies:

- specify their commitments against the lines of inquiry and/or key observations
- detail actions taken to address the identified capability gaps
- comment on progress to date in relation to achievements and outcomes.

1.7 Workforce inclusiveness requirements

Include a workforce inclusiveness statement on activities undertaken to improve diversity and inclusion in the workplace including specific reference to staff views of workplace inclusivity.

1.8 Closing the Gap requirements

In relation to the National Agreement on Closing the Gap, which is optional, includes:

- how the Priority Reforms have been implemented in the agency
- how the agency has contributed to relevant socioeconomic outcomes and targets
- how the agency tracks the outcomes it achieves for Aboriginal and Torres Strait Islander people and communities
- how the agency assessed the effectiveness of each of the above actions including relevant data and evidence from the financial year.

E: Department of the Premier and Cabinet

2. Other legal requirements

2.1 Advertising, market research, polling and direct mail

Agencies required to publish annual reports under the *Financial Management Act 2006* or other written laws include a statement of expenditure incurred by, or on behalf of, them during the reporting period (section 175ZE of the *Electoral Act 1907*).

Agencies under the *Electoral Act 1907* include:

- departments of the public service and organisations in Schedule 2 of the *Public Sector Management Act 1994*
- bodies or offices established for public purposes under written laws
- bodies or offices established by the Governor or a minister
- corporations or associations over which control can be exercised by the state, minister or previously stated bodies.

Include in the expenditure statement:

- total amount of all expenditure
- amount of expenditure in relation to each class of expenditure
- name of each person, agency or organisation to which an amount was paid.

Example table:

Expenditure	Organisation	Amount ($)	Total ($)
Advertising agencies	XYZ Agency	$12,000	$12,000
Market research organisations	ABC Research	$12,500	$12,500
Polling organisations	–	-	-
Direct mail organisations	123 Company 456 Company 789 Company	$19,000 $700 $5,200	$24,900
Media advertising organisations	PQR Agency UVW Agency	$21,100 $5,500	$26,600
Grand total			**$76,000**

Provide a total for each class of expenditure (for example, advertising, market research and polling) or a more detailed breakdown (for example, separating advertising expenditure between campaign and non-campaign advertising).

Details of a class of expenditure do not need to be structured as above if expenditure for the class is less than $2,500. If no expenditure was incurred, include a nil statement.

If an agency is reporting through a larger agency either the:

- main agency reports expenditure under section 175ZE of the *Electoral Act 1907* for each subsidiary agency separately or
- agency reports expenditure under section 175ZE of the *Electoral Act 1907* in its own annual report.

Annual reports are reviewed to assess compliance with the legislation. Information is collated into a summary by the Western Australian Electoral Commission and included in the Political Finance Annual Report each year. Non-compliance is evident in this reporting. The report is tabled in both houses of Parliament and available on the Western Australian Electoral Commission website in accordance with section 175G of the *Electoral Act 1907*.

Example 1

In accordance with section 175ZE of the *Electoral Act 1907*, the agency incurred the following expenditure in advertising, market research, polling, direct mail and media advertising. Total expenditure for 2025-26 was $76,000.

[Insert table]

Example 2

Section 175ZE of the *Electoral Act 1907* requires public agencies to report details of expenditure to organisations providing services in relation to advertising, market research, polling, direct mail and media advertising. The agency did not incur expenditure of this nature.

E: Western Australian Electoral Commission

2.2 Disability access and inclusion plan outcomes

Public authorities required to have disability access and inclusion plans under the *Disability Services Act 1993* briefly outline current initiatives to address desired outcomes of their plans.

Include information that meets the requirements of Schedule 3 of the Disability Services Regulations 2004.

Include reference to services to the public delivered by agents and contractors as well as strategies to inform agents and contractors of the plan.

E: Department of Communities
T: 1800 176 888

2.3 Compliance with public sector standards and ethical codes

Chief executive officers and some chief employees need to meet obligations under section 31(1) of the *Public Sector Management Act 1994* and:

- show the extent of compliance with public sector standards, codes of ethics and relevant codes of conduct including:
  - number of breaches of standards claims upheld by the Public Sector Commission
  - number of breaches found by the agency of the Public Sector Code of Ethics or agency code of conduct
- include significant actions taken to promote compliance with public sector standards in human resource management, Commissioner's Instructions and ethical codes (for example, updating or revising policies/guidelines and agency codes of conduct; and undertaking integrity awareness raising activities and training)
- ensure consistency between annual reports and information provided to the Public Sector Commission through annual reporting data obligations.

For agencies subject to section 31(2) of the *Public Sector Management Act 1994*, compliance reporting obligations are met by completing the relevant returns requested by the Public Sector Commission.

E: integrity matters (for example, code of ethics)
E: compliance with public sector standards
E: data reporting obligations

2.4 Recordkeeping plans

Include a statement that meets the requirements of the State Records Commission Standard 2, Principle 6.

W: State Records Office
E: State Records Office

Tabling, distribution and publication

Accessibility

- Refer to the Western Australian Government Accessibility and Inclusivity Guidelines.
- Ensure electronic reports comply with the Digital Services Policy. Refer to the Digital Services Policy Framework for guidance.

E: Office of Digital Government

Tabling

- Unless an Act provides otherwise, the financial year ends on 30 June. Annual reports, including audit opinions, are tabled by the relevant minister in Parliament within 90 days of the end of the financial year (section 64 of the *Financial Management Act 2006*).
- Refer to Parliamentary sitting dates to identify the last sitting date before the end of the 90 day period. Dates may vary according to an agency's legislation so check the period for the date of submission.
- Provide the minister with adequate time to consider draft reports and meet tabling deadline.
- If an annual report cannot be tabled on time, the minister reports to Parliament the reason/s why and advises of a revised tabling date (section 65 of the *Financial Management Act 2006*).
- The version of the annual report tabled by the minister in Parliament must be the only one in circulation. All other versions, electronic and print, must be identical to the tabled version.
- Any corrections needed to an annual report are made in the Legislative Assembly and Legislative Council. In the Legislative Assembly the agency complies with Legislative Assembly Standing Order 156 'Alteration of papers'. There is no applicable standing order in the Legislative Council so corrections are tabled by the minister and follow the same process as tabling the original annual report.
- Refer to Parliamentary Procedures Guide for both houses of Parliament.

E: Parliamentary and Executive Government Services, Department of the Premier and Cabinet

Publishing and distribution

- Minimise unnecessary work associated with sophisticated infographics and interactive web versions to support minimum reporting requirements.
- Place the report on the agency website as soon as possible after tabling.
- Provide 12 printed copies and one PDF copy to the minister's office for tabling in Parliament. The minister's office forwards these copies to the Department of the Premier and Cabinet and they are made available in the tabled papers database on the Parliament website.
- Print additional copies only if required and keep the number of copies to a minimum.

- Deposit a digital copy in PDF format with the State Library of Western Australia using the National edeposit (NED) portal with the State Library of Western Australia as required by the *Legal Deposit Act 2012* and Premier's Circular 2025/10: Requirements for Western Australian Government Publications and Library Collections. Annual reports are deposited as serial publications. Printed copies are not deposited. For enquiries, email the State Library of Western Australia.
- Maintain details of all costs of preparation and production (including payments to external organisations involved in aspects such as writing, design and printing; and cost of staff working on the report) to respond to when required to Parliamentary questions and other queries such as from the media.