



Department of
the Premier and Cabinet

Annual Report 2025–26



Produced and published by

The Department of the Premier and Cabinet

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Acknowledgement of Country

The Department of the Premier and Cabinet acknowledges the Traditional Custodians throughout Western Australia and their continuing connection to the land, waters and community. We pay our respects to all members of the Aboriginal communities and their cultures; and to Elders both past and present.

Statement of compliance

For the year ended 30 June 2026

Hon Roger Cook BA GradDipBus MBA MLA

Premier; Minister for State Development; Trade and Investment; Economic Diversification

In accordance with section 63 of the *Financial Management Act 2006*, I hereby submit for your information and presentation to Parliament, the annual report of the Department of the Premier and Cabinet for the financial year ended 30 June 2026.

This report has been prepared in accordance with the provisions of the *Financial Management Act 2006*.



Michael Carey

Director General

Department of the Premier and Cabinet

12 October 2026

About our annual report

The Department of the Premier and Cabinet's Annual Report 2025–26 details our performance and financial position for the 2025–26 financial year.

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Overview

Our ministers and legislation

Responsible ministers

The **Hon Roger Cook BA GradDipBus MBA MLA** in his capacity as Premier and Minister for State Development.

The **Hon Don Punch BPsych BSocwk MBA MLA** as Minister for Aboriginal Affairs.

The **Hon Stephen Dawson MLC** as Minister for Science and Innovation.

The **Hon Sabine Winton MLA** as Minister for Early Childhood.

The **Hon Paul Papalia CSC MLA** as Minister for Defence Industries and Veterans.

Enabling legislation

The Department of the Premier and Cabinet was established in 2001 under the *Public Sector Management Act 1994*. The Department also assists the Premier in administering various Acts of Parliament (full list is provided in Appendix).

The Office of the Coordinator General was established in July 2025. The *State Development Act 2025*, which came into effect in December 2025, establishes the statutory office of Coordinator General and provides a framework for the coordination, facilitation and promotion of development and activities of strategic or economic significance to the State.

The statutory office of the Chief Data Officer was established on 1 July 2025 under the *Privacy and Responsible Information Sharing Act 2024* (PRIS Act). Ms Natalia Kacperek, a recognised expert in driving strategic use of government information, was appointed as the inaugural Western Australian Chief Data Officer in September 2025, having held the position of Acting Chief Data Officer since October 2023.

Our organisational structure

As at 30 June 2026



Notes on the organisational chart:

- As part of the Western Australian Government's public sector reform, the Office of the Coordinator General and Office of Defence Industries, Defence West transitioned to the Department on 1 July 2025.
- The statutory Office of the Coordinator General was established in December 2025.
- Fiona Hunt served as Deputy Director General, Aboriginal Engagement and Native Title until 2 January 2026, with Melissa Rudez appointed Acting Deputy Director General from 12 January 2026.
- The Department finalised its internal organisational realignment in February 2026. The realignment positions the Department to support delivery of the WA Government's priorities for 2025-29 and resulted in changes to some business unit names, reporting arrangements and executive responsibilities.

Our operational structure

The Department is led by Director General Michael Carey. The Corporate Executive is the Department's senior leadership team and supports the Director General in providing strategic leadership, oversight and delivery of services through the following divisions:

Aboriginal Engagement and Native Title

The Aboriginal Engagement and Native Title Division leads whole-of-Government efforts to elevate the Aboriginal Affairs portfolio, advance Native Title outcomes and drive systemic change. Its focus is to improve the economic prosperity, cultural wellbeing and long-term opportunities of Aboriginal people and communities across Western Australia.

Delivery and Policy

The Delivery and Policy Division provides strategic leadership and coordination to ensure whole-of-Government priorities are effectively delivered. These functions enable the Department to provide independent, evidence-based advice and ensure alignment between Government decision making and the delivery of Government priorities.

Office of the Coordinator General

The Office of the Coordinator General supports Western Australia's ambitious energy transition, decarbonisation, and economic diversification goals by facilitating industrial land activation, major job-creating projects and precincts, and streamlining regulatory approvals to drive investment, jobs and decarbonisation in WA.

Office of Defence Industries, Defence West

The Office of Defence Industries (Defence West) is responsible for growing the defence sector, expanding infrastructure and creating jobs that support the WA defence industry. The team is focused on growing the State's defence industry in preparation for AUKUS nuclear-powered submarines, continuous naval shipbuilding, and supporting defence innovation and veterans.

Office of Digital Government

The Office of Digital Government focuses on leading and coordinating digital transformation across government to improve service delivery and reduce regulatory burden for Western Australian people and businesses.

State Services

The State Services Division delivers essential corporate and enabling functions throughout the Department, ensuring effective and responsible operations in accordance with public sector and legislative requirements, and the achievement of government priorities.

Our people

The Department is committed to building a culture that champions diversity and inclusion, recognising that different perspectives strengthen our ability to deliver meaningful outcomes for Western Australians. We aspire to be a workplace of choice by nurturing and supporting our people to grow, thrive and realise their potential. Together we are shaping a future for the state that reflects the richness of our community.

Department composition

Diversity distribution

Diversity Group	% Representation ⁽¹⁾
Female	64.3%
Youth (<25 years old)	6.4%
Culturally & Linguistically Diverse ⁽²⁾	16.2%
People with Disability ⁽²⁾	4.4%
Aboriginal & Torres Strait Islander ⁽²⁾	2.2%

⁽¹⁾ Percentages are based on a total workforce headcount of 866.

⁽²⁾ Information on employees who identify as Culturally and Linguistically Diverse, People with Disability and Aboriginal & Torres Strait Islander is collected through a staff survey and disclosure is voluntary.

Age distribution

Diversity Group	No. Employees	% of DPC Employees
<25 years	55	6.4%
25-34	256	29.6%
35-44	246	28.4%
45-54	165	19.0%
55-64	117	13.5%
>64 years	27	3.1%

Age distribution is based on employee headcount as at 30 June 2026.

Employment and industrial relations

Employee profile	2025	2026
Full-time permanent	407	445
Full-time contract	233	272
Part-time (FTE basis)	56.3	55.8
On secondment	28.2	35.4
Total	724.5	808.2

Our performance

Performance management framework

The Western Australian public sector works to deliver a set of high-level government goals, two of which are relevant to the Department of the Premier and Cabinet.

The Department's Outcome Based Management (OBM) framework demonstrates how its services contribute to these Government goals. Under the framework, Government goals are supported by agency-level desired outcomes, which are achieved through the delivery of defined services. The relationship between the relevant Government goals, the Department's desired outcomes and services is outlined below.

Government Goal	Desired Outcome	Services
Delivering Quality Infrastructure and Services Across Our State	Executive Government, Leader of the Opposition Party, Leader of the Second Party of Opposition and Members of Parliament receive appropriate support	1. Administration of Executive Government Services 2. Administration of Parliamentary Support
	The Premier and Ministers receive high quality, rigorous and timely policy advice	3. Policy Management - Whole of Government 4. Policy Management - Aboriginal Affairs 5. Policy Management - Digital Economy
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.	6. Industry Development 7. Project Facilitation

The Department's services are linked to key effectiveness and efficiency performance indicators (KPIs) that are used to measure the extent to which the Department achieves its agency level desired outcomes. Full details of our KPI performance and explanation of variances are provided in the Audited Key Performance Indicators section on page 134.

Changes to the OBM framework

As part of the WA Government's Public Sector Reform, responsibility for the Office of the Coordinator General and Office of Defence Industries, Defence West transitioned to the Department on 1 July 2025. These changes expanded the Department's functions and its role in supporting the Government's economic development and strategic priorities.

Following the transfer of these functions and the introduction of new government goals, the Department reviewed and updated its OBM framework in December 2025 to ensure continued alignment between government priorities, desired outcomes, services and key performance indicators. The revised framework was approved by the Under Treasurer in March 2026 for the 2025–26 reporting period.

Report on operations

Actual results versus budget targets

For reporting period 1 July 2025 – 30 June 2026

Financial targets	2025 -26 Target (\$000)	2025 -26 Actual (\$000)	Variance (\$000)
Total cost of services	267,547	266,549	(998)
Net cost of services	266,156	264,152	(2,004)
Total Equity	64,559	144,001	79,442
Net increase/(decrease) in cash held	(6,997)	40,421	47,418
Agreed Salary Expense Level	130,033	132,654	2,621
Agreed Executive Salary Expense	8,838	8,668	(170)

Explanatory Notes to Variations against Revised targets

Further notes are contained in the financial statements at Note 9.1 – Explanatory statement for controlled operations.

Total cost of services

The Department commenced 2025-26 with an initial expense limit of \$267.6 million. During the year, this increased by \$58.5 million, resulting in a revised approved expense limit of \$326 million. The increase mainly relates to approved funding for new initiatives including the Stolen Generations Redress Scheme, the implementation of the Independent Review of Employment Arrangements for Electorate Officers and additional funding for the provision of support for Executive Government Services. Further variances can be attributed with one-off initiatives

such as an increased donation to the annual Telethon appeal and funding for targeted media campaigns.

The actual cost of services for 2025-26 was \$266.5 million, which was \$59.5 million below the revised approved expense limit of \$326 million. The variance was mainly due to a variance in timing and reprioritisation of deliverables for specific initiatives across the Department.

Net cost of services

The actual net cost of services for 2025-26 was \$264.2 million, \$2 million below the initial budget, as explained above.

Equity

The actual equity balance for 2025-26 was \$79.4 million above the Target, mainly due to the higher than anticipated operating surplus for the period.

Cash held

Working cash targets	2025-26 Target (\$000)	2025-26 Actual (\$000)	Variance (\$000)
Agreed working cash limit	13,081	12,472	(609)

The cash held at the end of the year was \$0.6 million below the agreed working cash limit of \$13.1 million predominantly due to timing of payables.

Coordinator General annual report

Pursuant to the *State Development Act 2025* (The Act), the Office of the Coordinator General has prepared the following information on its operations and administration of the Act.

Priority Projects designated during 2025-26

- Clean Energy Link East Stage 1 – Western Power – South West region
- Clean Energy Link Kwinana – Western Power – Perth and Peel region
- Project NeoSmelt – BlueScope, BHP, Rio Tinto, Woodside Energy, Mitsui – Perth and Peel region
- Parron Maam Marang Farm – Zephyr Energy Pty Ltd – Wheatbelt region
- Kondinin Wind Farm – Kondinin Energy Pty Ltd – Wheatbelt region
- Marri Wind Farm – Marri WF Pty Ltd as trustee for Marri WF Unit Trust – Wheatbelt region
- Narrogin Wind Farm – Narrogin Wind Farm Pty Ltd as trustee for the Narrogin Wind Farm Trust – Wheatbelt region
- Clean Energy Link North & Regans Reinforcement – Western Power – Perth, Midwest and Wheatbelt region.

State Development Areas declared during 2025-26

- Western Trade Coast State Development Area.

There were no notices, orders or instruments made, amended or revoked during the financial year 2025-26.

Governance, disclosures and legal compliance

Corporate governance

Corporate Executive Committee

The Corporate Executive Committee is the principal decision-making and leadership body of the Department. The Committee exists to provide collective leadership of the Department and to ensure it is strategically aligned, responsive and well positioned to support the Premier, Cabinet and Government priorities.

The purpose of the Committee is to:

- Set and drive the Department's strategic direction, ensuring alignment between the Government's priorities, Departmental objectives and operational delivery
- Oversee and lead organisational performance, including delivery outcomes, capability, culture and the effective use of budget and resources
- Enable timely, well-informed and collective decision making that supports responsiveness, integration and continuous improvement
- Uphold strong governance and accountability, ensuring that decisions are transparent and consistent with the Department's values.

In 2025-26, the Committee met 11 times and was chaired by the Director General. With machinery of government changes on 1 July 2025, there were changes to the Committee's membership.

Membership July 2025 – February 2026

Chaired by the Director General, the Committee included the following members:

- Deputy Director General, Intergovernmental Relations and Strategic Priorities
- Deputy Director General, Aboriginal Engagement and Community Policy
- Government Chief Information Officer
- Coordinator General, Office of the Coordinator General
- Head of the Office of Defence Industries, Defence West
- Assistant Director General, State Services
- Deputy Director General, Infrastructure, Economy and Environment
- General Counsel, Office of the General Counsel

Following the implementation of the Department's new operating model in February 2026, changes were made to the membership.

Membership February 2026 – June 2026

Chaired by the Director General, the Committee included the following members:

- Deputy Director General, Delivery and Policy
- Deputy Director General, Aboriginal Engagement and Native Title
- Government Chief Information Officer
- Coordinator General, Office of the Coordinator General
- Head of the Office of Defence Industries, Defence West
- Assistant Director General, State Services
- General Counsel, Office of the General Counsel

The Committee focused on strategic matters impacting the Department and the wider public sector environment.

Audit and Risk Committee

The Department's Audit and Risk Committee provides independent assurance and advice to the Director General on the Department's risk management and controls, external accountability obligations and compliance frameworks. The Committee is independently chaired and includes two independent members.

In 2025-26, the Committee met four times and fulfilled its responsibilities in accordance with its charter and approved work plan. Key achievements included:

- Overseeing two internal audits (Internal Infrastructure Penetration and Integrity Control Maturity) and two assurance activities related to the WA Stolen Generations Redress Scheme.
- Monitoring progress of the implementation status of audit recommendations.
- Considering recommendations from performance audits conducted by the Office of the Auditor General.
- Providing guidance and oversight on the Strategic Risk Register.
- Reviewing the Audit and Risk Charter.

Committees and Governance Forums

The Corporate Executive Committee is supported by the following subcommittees and governance forums that provide oversight, advice and assurance across key operational and strategic functions of the Department.

Finance and Business Resourcing Committee

The Finance and Business Resourcing Committee reports to the Corporate Executive Committee and provides oversight of the Department's financial management, resource allocation and business performance. Established in January 2026, the Committee met four times and was chaired by the Assistant Director General.

The Committee oversees financial management information and controls, monitors financial and workforce performance, and supports the alignment of departmental resources with strategic priorities.

Information and Technology (IT) Governance Committee

The IT Governance Committee reports to the Corporate Executive Committee and provides oversight of the Department's information, technology and cyber security environment. Established in February 2026, the Committee met three times and was chaired by the Chief Information Officer.

The Committee oversees technology investment priorities, digital initiatives, cyber security, operational technology risks and business resilience to ensure information and technology services support the Department's strategic objectives and governance requirements.

Work Health and Safety Committee

The Department, through the Corporate Executive, is committed to providing a healthy, and safe workplace for all workers by complying with the *Work Health and Safety Act 2020*.

The Department's Work Health and Safety (WHS) Committee is the formal mechanism for consultation on WHS matters between employees and the Corporate Executive. The Committee has health and safety representatives and management representatives that discuss and resolve safety and health issues, and review objectives, plans and procedures in line with the Department's WHS Management Plan. The committee met four times and was chaired by the Director of People Services.



During the year, the WHS Committee undertook a range of activities to support a safe and healthy workplace. These included consultation on the Health, Safety and Wellbeing Strategy; reviewing reported workplace incidents and hazards; reviewing and updating emergency evacuation procedures; and supporting workplace wellbeing through the introduction of Mental Health First Aiders and the delivery of psychosocial safety training for managers.

Risk management

The Department maintained a proactive approach to risk management during 2025–26, strengthening its risk and resilience capabilities. A significant milestone was the approval and implementation of the Department's new Risk Management Policy, Framework and Procedure, providing a contemporary and consistent approach to identifying, assessing, managing and reporting risks across the organisation.

Audit

Internal audit

Internal Audit is a key component of the Department's governance approach, providing independent, objective assurance and recommendations to Corporate Executive and the Audit and Risk Committee. The internal audit function operates in accordance with an approved Internal Audit Charter.

External audits

External audits and reviews provide independent assurance and contribute to the continuous improvement of public sector governance, accountability and business operations.

Policy management

During 2025–26, the Department continued to embed its Internal Policy Framework, supporting greater consistency, accountability and accessibility across the policy environment. This included ongoing implementation of the Internal Policy Instrument, maintenance of the centralised Policy Directory, and regular reporting to Corporate Executive on policy compliance and policy review requirements.

Government policy requirements

Board and committee remuneration

Audit and Risk Committee

The Audit and Risk Committee provides independent advice and assurance to the Director General on the Department's risk, control and compliance frameworks. The Committee held four meetings in 2025-26. Membership of the Committee, including associated remuneration, is detailed in the table below.

Member title	Member name	Type of remuneration	Period of membership	Term of appointment	Total remuneration for financial year
Chair	Peter Wilson ⁽¹⁾	Annual Rate	1 Jul 2025 - 30 Jun 2026	3 years	\$24,750.00
Independent member	Judith Stewart	Not applicable	1 Jul 2025 - 30 Jun 2026	5 years	\$0.00
Independent member	Marka Haasnoot ⁽²⁾	Not applicable	1 Jul 2025 - 30 Jun 2026	3 years	\$0.00
Member	Fiona Hunt ⁽³⁾	Not applicable	1 Jul 2025 - 17 Nov 2025	3 years	\$0.00
Proxy member	Julian Wright ⁽⁴⁾	Not applicable	1 Jul 2025 - 23 Feb 2026	Not applicable	\$0.00
Proxy member	Melissa Rudez ⁽⁵⁾	Not applicable	23 Feb 2026 - 23 Feb 2026	Not applicable	\$0.00
Member	Peter Bouhlas	Not applicable	7 May 2026 - 30 Jun 2026	3 years	\$0.00
Member	Kate Loudon	Not applicable	7 May 2026 - 30 Jun 2026	3 years	\$0.00
Total					\$24,750.00

⁽¹⁾ Peter Wilson resigned as Chair and concluded his tenure as at 30 June 2026

⁽²⁾ Marka Haasnoot resigned as a Member and concluded her tenure as at 30 June 2026

⁽³⁾ Fiona Hunt resigned as a Member and concluded her tenure as at 17 November 2025

⁽⁴⁾ Julian Wright resigned as a Member and concluded his tenure as at 23 February 2026

⁽⁵⁾ Melissa Rudez was a transitional proxy member for the 23 February 2026 meeting due to Fiona Hunt's resignation.

Resources Community Investment Initiative Advisory Committee

The Resources Community Investment Initiative (RCII) Advisory Committee provides strategic oversight of the RCII and endorses advice on its operation. The RCII is a partnership between the WA Government and the resources sector that facilitates investment in State infrastructure projects and community initiatives.

The Committee did not meet during 2025–26 due to changes in membership following the retirement of the previous Chair and the implementation of WA Government public sector reforms. Membership of the Committee, including associated remuneration, is detailed in the table below.

Member title	Member name	Type of remuneration	Period of membership	Term of appointment	Total remuneration for financial year
Chair	Reg Howard-Smith	Annual	1 Jul 2025 – 4 Jul 2025	3 years	\$0.00
Member	Richard Sellers PSM	Not applicable	1 Jul 2025 – 4 Aug 2025	3 years	\$0.00
Member	Michael Court	Not applicable	1 Jul 2025 – 4 Aug 2025	3 years	\$0.00
Chair	Richard Sellers PSM ⁽¹⁾	Annual	18 May 2026 – 30 Jun 2026	3 years	\$0.00 ⁽²⁾
Member	Michael Carey	Not applicable	4 Aug 2025 - 30 Jun 2026	3 years	\$0.00
Member	Joann Wilkie	Not applicable	4 Aug 2025 – 30 Jun 2026	3 years	\$0.00

Member title	Member name	Type of remuneration	Period of membership	Term of appointment	Total remuneration for financial year
Member	Aaron Morey	Not applicable	18 May 2026 – 30 Jun 2026	3 years	\$0.00
Total					\$0.00

⁽¹⁾ Richard Sellers PSM had been a member of the RCII Advisory Committee as the acting Director General of the Department of the Premier and Cabinet for 1 July 2025 to 4 August 2025 when he retired. Mr Sellers was later appointed as the new independent chair for the RCII Advisory Committee on 18 May 2026.

⁽²⁾ No remuneration was provided to the Chair during 2025–26. Remuneration relating to the reporting period was paid retrospectively on 2 July 2026 and will be reported in the 2026–27 remuneration disclosure.

Supporting Communities Forum

The Supporting Communities Forum (the Forum) is a key advisory board which fosters strong, collaborative relationships between the Western Australian Government and community services sector to bring about positive reform that makes a real difference to the lives of vulnerable people and their communities. In March 2024, Government endorsed a further two-year term for the Forum concluding on 31 December 2025. The Forum has not been renewed as its functions and priorities are being progressed through other established forums and mechanisms. The Forum held one meeting in 2025-26.

Membership of the Forum, including associated remuneration, is detailed in the table below.

Member title	Member name	Type of remuneration	Period of membership	Term of appointment	Total remuneration for financial year
Co-Chair	Mr Daniel Minchin	Annual fee	1 Jul 2025 – 31 Dec 2025	2 years	\$31,750.00
Deputy Chair	Sandra McKiernan	Sitting fees	1 Jul 2025 – 31 Dec 2025	2 years	\$2,800.00 ⁽¹⁾

Member title	Member name	Type of remuneration	Period of membership	Term of appointment	Total remuneration for financial year
Co-Chair	Lanie Chopping	Not applicable	1 Jul 2025 – 31 Dec 2025	2 years	\$0.00
Member	Louise Giolitto	Not applicable	1 Jul 2025 – 31 Dec 2025	2 years	\$0.00
Member	Emma Jarvis	Not applicable	1 Jul 2025 – 31 Dec 2025	2 years	\$0.00
Member	Justine Colyer	Not applicable	1 Jul 2025 – 31 Dec 2025	2 years	\$0.00
Member	Kelda Opperman	Not applicable	1 Jul 2025 – 31 Dec 2025	2 years	\$0.00
Member	Melissa Perry	Not applicable	1 Jul 2025 – 31 Dec 2025	2 years	\$0.00
Member	Matt Fulton	Not applicable	1 Jul 2025 – 31 Dec 2025	2 years	\$0.00
Member	Mark Glasson	Not applicable	1 Jul 2025 – 31 Dec 2025	2 years	\$0.00
Member	Tim Grey-Smith	Not applicable	1 Jul 2025 – 31 Dec 2025	2 years	\$0.00
Member	Jenna Palumbo	Not applicable	1 Jul 2025 – 31 Dec 2025	2 years	\$0.00
Member	Pauline Roberts	Not applicable	1 Jul 2025 – 31 Dec 2025	2 years	\$0.00
Member	Jo Sadler	Not applicable	1 Jul 2025 – 31 Dec 2025	2 years	\$0.00
Member	Vicki-Tree Stephens	Not applicable	1 Jul 2025 – 31 Dec 2025	2 years	\$0.00
Member	Wendy Rose	Not applicable	1 Jul 2025 – 31 Dec 2025	2 years	\$0.00
Member	James Christian	Not applicable	1 Jul 2025 – 31 Dec 2025	2 years	\$0.00
Member	Joann Wilkie ⁽²⁾	Not applicable	4 Aug 2025 – 31 Dec 2025	2 years	\$0.00
Member	Sharyn O'Neill	Not applicable	Not applicable	1 year	\$0.00
Member	Michael Carey ⁽³⁾	Not applicable	4 Aug 2025 – 31 Dec 2025	6 months	\$0.00

Member title	Member name	Type of remuneration	Period of membership	Term of appointment	Total remuneration for financial year
Member	Mike Rowe	Not applicable	1 Jul 2025 – 31 Dec 2025	2 years	\$0.00
Member	Jay Peckitt	Not applicable	1 Jul 2025 – 31 Dec 2025	2 years	\$0.00
Member	Shirley Bowen	Not applicable	1 Jul 2025 – 31 Dec 2025	2 years	\$0.00
Member	Kylie Maj	Not applicable	1 Jul 2025 – 31 Dec 2025	2 years	\$0.00
Member	Maureen Lewis	Not applicable	1 Jul 2025 – 31 Dec 2025	2 years	\$0.00
Member	Colin Smith	Not applicable	1 Jul 2025 – 31 Dec 2025	2 years	\$0.00
Total					\$34,550.00

⁽¹⁾ The total remuneration paid to Sandra McKiernan in the 2025-26 financial year relates to her attendance at one Forum meeting as Deputy Chair on 26 November 2025; three Child Safe Organisation Working Group meetings as co-Chair on 15 April 2025, 19 August 2025 and 9 December 2025; and the Child Safe Organisation Seminar 2025 on 24 October 2025. The Child Safe Organisation Working Group was established to support a Forum priority.

⁽²⁾ Joann Wilkie was appointed as a Government member of the Forum from 4 August 2025 in her capacity as Under Treasurer for the Department of Treasury and Finance, replacing outgoing Director General Department of Finance, Jodi Cant.

⁽³⁾ Michael Carey was appointed as a Government member of the Forum from 4 August 2025 onwards, replacing outgoing acting Director General Department of the Premier and Cabinet, Richard Sellers.

Merinda March, incoming CEO of Communicare, attended the Forum as an observer from July 2025. Mark Griffin, Acting CEO of the Council of Aboriginal Services WA (CASWA), and Chad Stewart attended as observers from 31 December 2025.

Aboriginal Advisory Council of Western Australia

The Aboriginal Advisory Council of Western Australia (AACWA) provides strategic advice to the Government in policy matters and priorities which affect Aboriginal people at a local, state and federal level. The Council held six meetings in 2025 -26.

Membership of the Council, including associated remuneration, is detailed in the table below.

Member title	Member name	Type of remuneration	Period of membership	Term of appointment	Total remuneration for financial year
Co-Chair	Lancel Morich	Annual Salary	Dec 2025 – Jun 2026 Nominated Co-Chair in Feb 2026	1 Dec 2025 – 30 Nov 2028	\$10,024.40
Co-Chair	Rani Randall ⁽¹⁾	Not applicable	Jul 2025 – Jun 2026	27 Aug 2025 – 26 Aug 2027	\$0.00
Co-Chair	Marty Sibosado	Annual Salary	Jul 2025 – Aug 2025	28 Aug 2024 – 27 Aug 2025	\$4,099.76
Member	Robert Taylor	Session Sitting Fees	Dec 2025 – Jun 2026	1 Dec 2025 – 30 Nov 2028	\$2482.00
Member	Kelsey Smith	Session Sitting Fees	Dec 2025 – Jun 2026	1 Dec 2025 – 30 Nov 2028	\$2720.00
Member	Gail Beck	Session Sitting Fees	Jul 2025 – Aug 2025	28 Aug 2024 – 27 Aug 2025	\$1360.00
Member	Patricia Hargeaves	Session Sitting Fees	Dec 2025 – Jun 2026	1 Dec 2025 – 30 Nov 2028	\$4080.00
Member	Ashley Councillor	Session Sitting Fees	Dec 2025 – Jun 2026	1 Dec 2025 – 30 Nov 2028	\$1360.00
Member	Jenny Bedford	Session Sitting Fees	Jul 2025 – Jun 2026	27 Aug 2025 – 26 Aug 2027	\$7922.00
Member	Michael Ogilvie	Session Sitting Fees	Jul 2025 – Jun 2026	27 Aug 2025 – 26 Aug 2027	\$7684.00
Member	Willhemina Farmer	Session Sitting Fees	Dec 2025 – Apr 2026	1 Dec 2025 – 30 Nov 2028	\$0.00
Member	Damien Parriman	Session Sitting Fees	Jul 2025 – Jun 2026	27 Aug 2025 – 26 Aug 2027	\$6800.00

Member title	Member name	Type of remuneration	Period of membership	Term of appointment	Total remuneration for financial year
Member	Irene Stainton	Session Sitting Fees	Jul 2025 – Jun 2026	27 Aug 2025 – 26 Aug 2027	\$5882.00
Member	Anthony Hansen	Session Sitting Fees	Jul 2025 – Jun 2026	27 Aug 2025 – 26 Aug 2027	\$6324.00
Member	Maureen Kelly	Session Sitting Fees	Jul 2025 – Jun 2026	27 Aug 2025 – 26 Aug 2027	\$8160.00
Total					\$68,898.16

⁽¹⁾ Rani Randall was not remunerated due to being a public sector employee.

Aboriginal Affairs Coordinating Committee

The Aboriginal Affairs Coordinating Committee (AACC) is the coordinating body for Aboriginal affairs, policies, services and programs and is the Senior Leadership group providing oversight of WA's commitments under the National Agreement on Closing the Gap. The AACC comprises of representatives from the Aboriginal Advisory Council of Western Australia, WA's Coalition of Peaks representative and Directors General from key service delivery agencies to assist the Minister for Aboriginal Affairs. The AACC held two meetings in 2025–2026.

Membership of the Committee, including associated remuneration, is detailed in the table.

Member title	Member name	Type of remuneration	Period of membership	Term of appointment	Total remuneration for financial year
Chair	Richard Sellers ⁽¹⁾	Not applicable	1 Jul 2025 – 3 Aug 2025	Sessional	\$0.00
Chair	Michael Carey	Not applicable	4 Aug 2025 – 30 Jun 2026	Sessional	\$0.00
Voting Member	Rani Randall ⁽²⁾	Not applicable	1 Jul 2025 – 30 Jun 2026	Sessional	\$0.00
Voting Member	Marty Sibosado ⁽³⁾	Sitting fee and annual fee	1 Jul 2025 – 27 Aug 2025	Sessional	Not applicable ⁽⁴⁾

Member title	Member name	Type of remuneration	Period of membership	Term of appointment	Total remuneration for financial year
Voting Member	Lancel Morich	Sitting fee and annual fee	11 Feb 2026 – 30 Jun 2026	Sessional	Not applicable ⁽⁴⁾
Voting Member	Michael Court ⁽⁵⁾	Not applicable	1 Jul 2025 – 3 Aug 2025	Sessional	\$0.00
Voting Member	Joann Wilkie	Not applicable	4 Aug 2025 – 30 Jun 2026	Sessional	\$0.00
Voting Member	Mike Rowe	Not applicable	1 Jul 2025 – 30 Jun 2026	Sessional	\$0.00
Voting Member	Jay Peckitt	Not applicable	1 Jul 2025 – 30 Jun 2026	Sessional	\$0.00
Voting Member	Dr Shirley Bowen	Not applicable	1 Jul 2025 – 30 Jun 2026	Sessional	\$0.00
Voting Member	Leon McIvor	Not applicable	1 Jul 2025 – 30 Jun 2026	Sessional	\$0.00
Total					\$0.00

⁽¹⁾ Richard Sellers ceased as Acting Director General, Department of the Premier and Cabinet, on 3 August 2025. Michael Carey was appointed Director General on 4 August 2025 and became the Department's representative on the Committee.

⁽²⁾ Rani Randall was not remunerated due to being a public sector employee.

⁽³⁾ Marty Sibosado ceased as Co-Chair, Aboriginal Advisory Council of Western Australia, on 27 August 2025. The position remained vacant until Lance Morich was elected on 11 February 2026 and subsequently became a member of the Committee.

⁽⁴⁾ Remuneration relating to Committee membership is reported under the Aboriginal Advisory Council of WA.

⁽⁵⁾ Michael Court ceased as Acting Under Treasurer, Department of Treasury and Finance, on 3 August 2025. Joann Wilkie was appointed Under Treasurer on 4 August 2025 and became the Department's representative on the Committee.

Privacy and Responsible Information Sharing Advisory Committee

The Privacy and Responsible Information Sharing (PRIS) Advisory Committee advises the Chief Data Officer on the safe and effective sharing of government information for public benefit, including how to manage risks and promote best practice in information governance. The Committee provides advice on balancing the free flow of information with appropriate privacy protections and supporting culturally safe handling of Aboriginal information. The Committee was established in April 2026 and met on one occasion in 2025-26.

Membership of the Committee, including associated remuneration, is detailed in the table below.

Member title	Member name	Type of remuneration	Period of membership	Term of appointment	Total remuneration for financial year
Chair	Peter Worthington-Eyre	Sitting fee	Apr 2026 – 30 Jun 2026	3 years	\$825.00
Deputy Chair	Prof. Rebecca Glauert	Not applicable	Apr 2026 – 30 Jun 2026	3 years	\$0.00
Member	Ashley Councillor	Sitting fee	Apr 2026 – 30 Jun 2026	3 years	\$537.00
Member	Dr. Ming Ding	Not applicable	Apr 2026 – 30 Jun 2026	3 years	\$0.00
Member (ex-officio)	Annelies Moens	Not applicable	Apr 2026 – 30 Jun 2026	Not applicable	\$0.00
Member (ex-officio)	Natalia Kacpersek	Not applicable	Apr 2026 – 30 Jun 2026	Not applicable	\$0.00
Total					\$1,362.00

WA Government Artificial Intelligence (AI) Advisory Board

The WA Government Artificial Intelligence (AI) Advisory Board (the Board) provides independent expert advice on AI projects assessed as mid-range or higher risk, or those meeting specified thresholds under the WA Government AI Assurance Framework. The Board supports the safe, ethical and responsible adoption of AI across the WA public sector through the review of

projects and provision of advice on risk mitigation and compliance with the WA Government AI Policy. The Board was established in January 2025 and met on three occasions during 2025-26.

Membership of the Committee, including associated remuneration, is detailed in the table below.

Member title	Member name	Type of remuneration	Period of membership	Term of appointment	Total remuneration for financial year
Chair	Natalia Kacpersek	Not applicable	Feb 2025 – Feb 2027	24 months	\$0.00
Member	A/Professor Wei Liu	Sitting fee	Feb 2025 – Feb 2027	24 months	\$1,368.00
Member	Gohar Rind	Sitting fee	Feb 2025 – Feb 2027	24 months	\$912.00
Member	Janie Plant	Sitting fee	Feb 2025 – Feb 2027	24 months	\$912.00
Member	Alex Jenkins	Not applicable	Feb 2025 – Feb 2027	24 months	\$0.00
Member	Adam Lloyd	Not applicable	Feb 2025 – Jun 2026	17 months	\$0.00
Member	Dr Ian Oppermann	Not applicable	Feb 2025 – Jan 2026	12 months	\$0.00
Total					\$3,192.00

Consultant expenditure

Engagement of consultants less than \$50,000

The Department had seven engagements in 2025-26 with an actual cost of \$208,992.19, inc. GST.

Engagement of consultants greater than \$50,000

The Department engaged with 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)
Australis Health Advisory Pty Ltd	Audit into WA Health Infrastructure Maintenance	\$88,000.00
Barnes Advisory	Audit into WA Health Infrastructure Maintenance	\$88,000.00
Paxon Consulting Group Pty Ltd	Audit into WA Health Infrastructure Maintenance	\$260,824.66
Deloitte	Public Safety Network Business Case	\$1,327,771.86
ACIL Allen Pty Ltd	Western Trade Coast State Development Area	\$198,400.00
Total		\$1,962,996.52

Work health, safety and injury management

The Department is committed to providing a safe and healthy workplace and supporting the effective management of workplace injury and illness. Performance against work health, safety and injury management indicators for 2025–26 is outlined below.

Measures	Results – base year 2023-24 ⁽¹⁾	Results – prior year 2024-25	Results – current year 2025-26	Targets	Comments about outcome
Number of fatalities	0	0	0	0	No fatalities.
Incidence of work-related injury or illness	8.67 ⁽²⁾	6.67 ⁽²⁾	3.75 ⁽²⁾	Reduce by 2% per year and 15% by 2033 compared with 2023	Target achieved.
Incidence rate of serious claims with one or more weeks' lost time	0.00 ⁽²⁾	1.33 ⁽²⁾	0.00 ⁽²⁾	Reduce by 2.5% per year and 20% by 2033 compared with 2023	Target achieved.
Incidence rate of claims resulting in permanent impairment	0.00 ⁽²⁾	1.33 ⁽²⁾	0.00 ⁽²⁾	Reduce by 2% per year and 15% by 2033 compared with 2023	Target achieved.
Incidence rate of work-related respiratory disease	0.00	0.00	0.00	Reduce by 2.5% per year and 20% by 2033 compared with 2023	Not applicable.
Managers and supervisors trained in: 1. Work health and safety as relevant to the PCBU's risk profile; and	Not available ⁽³⁾	Not available ⁽³⁾	70.4%	Greater than or equal to 80% of cohort trained within last two (2) years	Target not achieved. Refresher training was delivered in the final quarter of 2025-26.
2. Injury management	Not available ⁽³⁾	Not available ⁽³⁾	70.4%	Greater than or equal to 80% of cohort trained	Target not achieved. Refresher training was

Measures	Results – base year 2023-24 ⁽¹⁾	Results – prior year 2024-25	Results – current year 2025-26	Targets	Comments about outcome
				within last five (5) years	delivered in the final quarter of 2025-26.
Percentage of workers returned to work on full duties and hours (i) within 13 weeks	Not available ⁽³⁾	Not available ⁽³⁾	50%	No target	Not applicable.
Percentage of workers returned to work on full duties and hours (ii) within 26 weeks	Not available ⁽³⁾	Not available ⁽³⁾	50%	Greater than or equal to 70% returned to work within 26 weeks	Target not achieved.
Agency has a WHS management system that has been independently assessed in last five years	Yes	Yes	Yes	Yes	Target achieved.
Consultative systems: Number of health and safety representatives 1. in total;	9	12	12	No target – intended for agency trend information	HSR training expired for 6 Health and Safety Representativ es (HSRs) in April 2026
2. who attended HSR training;	9	3	2	No target – intended for agency trend information	As at 30 June 2026, all 12 HSR's had attended training, including two who attended during the financial year
3. shown as a percentage of workers;	1.17% (774 headcount)	1.57% (767 headcount)	1.38 %	No target – intended for agency trend information	The Department continues to

Measures	Results – base year 2023-24 ⁽¹⁾	Results – prior year 2024-25	Results – current year 2025-26	Targets	Comments about outcome
			(866 headcount) ⁽⁴⁾		ensure all divisions have a HSR.
4. shown as a ratio to the number of workplaces occupied by the Agency.	4.5	6	4	No target – intended for agency trend information	Three workplace locations in 2025-26, compared with two locations in 2024-25.
Name/s of health and safety committees and sub-committees	WHS Committee	WHS Committee	WHS Committee	No target	Not applicable.

⁽¹⁾ The performance reporting examines a three-year trend and as such, the comparison base year is to be two years prior to the current reporting year, where data is available.

⁽²⁾ Indicators were calculated by ICWA based on a full-time equivalent (FTE) workforce of 800.

⁽³⁾ Results for 2023–24 and 2024–25 are not comparable with the 2025–26 result due to a change in the calculation methodology.

⁽⁴⁾ Headcount as at 30 June 2026 inclusive of Ministerial Offices.

WA Multicultural Policy framework

The Department's Multicultural Action Plan 2024–28 guides activities and actions to advance the priorities of the WA Multicultural Policy Framework.

In 2025–26, the Department continued to implement initiatives across the Framework's three priority outcomes. These included providing government information and ServiceWA resources in multiple languages, translating materials for major public initiatives into as many as 15 community languages, delivering Digital Assist Kiosks to improve access to government services, and partnering with community organisations and multicultural networks to increase awareness of support services. Accessibility and inclusiveness across WA.gov.au and ServiceWA were also strengthened through user feedback and continuous improvement.

Inclusive leadership capability was strengthened through the delivery of Introduction to Psychosocial Hazards training and the Manager Hub in February 2026. The Hub provides managers with practical resources to support diverse and inclusive teams and received 439 views between April and June 2026. Support for cultural diversity was further reflected in the 2026 Graduate Program, with 30 per cent of applicants identifying as having a Culturally and Linguistically Diverse (CaLD) background.

Harmony Week provided another opportunity to celebrate the Department's cultural diversity and experiences among employees. Progress against the Multicultural Action Plan is reported annually to the Office of Multicultural Interests.

Workforce inclusiveness requirements

The Department values the strength and innovation that diversity brings to our workplace and is committed to cultivating an open, inclusive culture that supports our people to reach their full potential.

We champion this through a range of initiatives, including our membership with the Diversity Council Australia and Reconciliation Australia, and celebrating or acknowledging key dates in the Diversity & Inclusion (D&I) calendar, the introduction of a Prevention and Management of

Inappropriate Workplace Behaviour Policy, and ongoing support for employee-led networks such as the Ally Network.

Closing the Gap requirements

The Department continued to lead implementation of the four Priority Reforms under the National Agreement on Closing the Gap. Working with Aboriginal organisations and government agencies, it developed the WA Closing the Gap 2026-28 Implementation Plan, and secured \$10.1 million of State Government funding to strengthen Aboriginal decision-making, improve government accountability and support community-controlled organisations. The Department also advanced place-based partnerships, including the East Kimberly ‘Little Footprints, Big Futures’ Partnership, supporting shared decision-making and locally led action for children and families.

The Department progressed Closing the Gap Target 17 (Digital Inclusion) through securing more than \$7.2 million in Commonwealth funding and \$9.1 million in State Government co-investment to expand free community Wi-Fi services to 10 additional remote Western Australian communities. The Office of Digital Government further supported digital inclusion through device reuse programs and national collaboration initiatives.

Other legal requirements

Advertising, market research, polling and direct mail expenditure

In accordance with section 175ZE of the *Electoral Act 1907*, the agency incurred the following expenditure in relation to advertising agencies, market research organisations, polling organisations, direct mail organisations and media advertising organisations. Total expenditure for 2025-26 was \$7,518,320.

Summary of expenditure by Organisation Class 2025-26

Organisation Category	Expenditure
Advertising Agencies	\$1,588,412
Market Research Organisations	\$53,749
Polling Organisations	-
Direct Mail Organisations	-
Media Advertising Agencies	\$5,876,159
Total Expenditure under section 175ZE	\$7,518,320

Detail of expenditure by Organisation Class 2025-26

Recipient	
Advertising Agencies	
303 Mullenlowe Australia Pty Ltd	\$322,687
Bang Digital	\$9,000
Bonfire Digital Pty Ltd	\$20,970
MITP Agency Pty Ltd	\$39,110
Nani Creative Pty Ltd	\$90,112

RARE Creativethinking	\$163,235
Rhythm Creative Content Pty Ltd	\$950
VML Australia Pty Ltd	\$942,348
Sub-Total Advertising Agencies	\$1,588,412
Market Research Organisations	
303 Mullenlowe Australia Pty Ltd	\$10,140
Metrix Consulting Pty Ltd	\$43,609
Sub-Total Market Research Organisations	\$53,749

Recipient	
Polling Organisations	
Nil	\$0
Sub-Total Polling Organisations	\$0
Direct Mail Organisations	
Nil	\$0
Sub-Total Direct Mail Organisations	\$0
Media Advertising Agencies	
Carat Australia Media Services Pty Limited	\$5,636,788
Initiative Media Australia Pty Ltd	\$39,265
RARE Creativethinking	\$147,153
Meta Advertisement	\$19,968
LinkedIn	\$32,985
Sub-Total Media Advertising Agencies	\$5,876,159
Total Expenditure under section 175ZE	\$7,518,320

Unauthorised use of credit cards

The following personal expenditure incurred on Government Purchasing Cards is disclosed in compliance with Treasurer's Instruction 8 – Requirement 3.2(ii.)

Details	2025-26
The number of instances the Western Australian Government Purchasing Cards has been used for personal purposes	11
The aggregate amount of personal use expenditure for the reporting period	\$669.95
The aggregate amount of personal use expenditure settled by a due date	\$228.07
The aggregate amount of personal use expenditure settled after the due date	\$441.88
The aggregate amount of personal use expenditure remaining unpaid at the end of the reporting period	\$27.07
The number of referrals for disciplinary action instigated by the notifiable authority during the reporting period	-

Disability, access and inclusion plan outcomes

In 2025–26, the Department continued to advance the commitments of its Disability Access and Inclusion Plan (DAIP) 2023–28 across seven disability outcome areas, supporting equitable access, participation and opportunity for people with disability.

Key achievements included;

- Introducing the Workplace Adjustment Guideline in December 2025 to support a consistent approach to workplace adjustments, reduce barriers for employees with disability and strengthen inclusive employment practices.
- Partnering with JobAccess to complete a Disability Recruitment Review in October 2025, which identified opportunities to improve accessibility, equity and candidate experience, while confirming the Department’s strong foundations in inclusive recruitment.
- Delivering Disability Awareness Training with JobAccess as part of International Day of People with Disability (IDPwD) activities, to build awareness, challenge misconceptions and support equitable recruitment practices
- Completing a JobAccess Inclusive Employment Practices ‘Train the Trainer’ program for Human Resources and Organisational Development employees, building internal capability to deliver ongoing training and consistently apply inclusive employment practices.

The Department reports annually on progress against its DAIP, with its progress report to be tabled in State Parliament in November 2026.

Compliance with public sector standards and ethical codes

The Department's Code of Conduct and Integrity Framework are central to cultivating a culture of ethical behaviour and upholding public trust. These frameworks help guide our work and decisions, making sure integrity is embedded across everything we do.

To ensure continued alignment with public sector standards and the Public Sector Code of Ethics, our policies and procedures are regularly reviewed and communicated to employees. This process supports compliance and reinforces our commitment to ethical governance.

As part of our efforts to prevent misconduct and corruption and reinforce a culture of integrity, all new employees are introduced to the Department's integrity standards during induction and onboarding. Mandatory training in the Code of Conduct and Accountable and Ethical Decision Making is required for all employees. These programs promote open and continuous communication between employees and their managers about expected standards of performance and behaviour.

In 2025–26, one breach of standards claim was referred to the Public Sector Commission. The claim was not upheld, and no breach was found.

Recordkeeping plans

The Department has effective recordkeeping practises in place to ensure compliance with the State Records Act 2000 and achieve good business outcomes. In accordance with State Records Commission Standard 2, Principle 6, the following compliance information is provided.

Comprehensive recordkeeping guidance material is available to address the diverse recordkeeping requirements necessary for employees to create, manage and maintain Department records effectively. These resources, including fact sheets, advisory documents, training manuals and instructional videos, are accessible via the Department's intranet and adhere to legislative obligations and the Department's Record Keeping Plan. The Plan was last reviewed in December 2023 and is due for review in November 2028.

In 2025-26, one hundred and thirty new employees, including staff in Ministerial Offices completed the online Records Awareness Training course. Additionally, 223 Department employees completed the online Code of Conduct course which includes recordkeeping as a key element. Eighty-six Ministerial Office employees completed an equivalent course. To continue building technical capability, 347 records management system training sessions were delivered to existing employees.

Correction of prior-year omission — recordkeeping

Following publication of the Department's 2024–25 Annual Report, it was identified that the record keeping compliance statement required under Principle 6 of State Records Commission Standard 2: Record Keeping Plans was inadvertently omitted. The omission related solely to the annual reporting disclosure and did not affect the Department's operation of, or compliance with, its approved Record Keeping Plan.

To correct this omission, the Department's record keeping compliance statement for the 2024–25 reporting period is provided below.

In 2024-25, one hundred and twenty-three new employees, including staff in Ministerial Offices completed the online Records Awareness Training (RAT) course. Additionally, 184 Department employees completed the online Code of Conduct course which includes recordkeeping as an element. Twenty-eight Ministerial Office employees completed an equivalent course. To continuing building technical capability, 222 records management system training sessions were delivered to existing employees.

The Department has reviewed its annual reporting quality-assurance processes and introduced an additional compliance check to reduce the risk of required disclosures being omitted from future annual reports.

Freedom of Information

In 2025-26, the Department received 56 new Freedom of Information (FOI) applications, with a further 16 applications carried over from the previous year. Of these, 51 were finalised during 2025-26 and 17 were carried forward pending an outcome. Additionally, during this period, the Department assisted and provided advice to Ministerial offices in relation to 52 FOI applications.

In this financial year, three personal information applications were received and 48 applications were for non-personal information. A more comprehensive breakdown of the Department's statistics is provided in the Information Commissioner of Western Australia's Annual Report.

Financial statements

Certification of financial statements

for the financial year ended 30 June 2026

The accompanying financial statements of the Department of the Premier and Cabinet have been prepared in compliance with the provisions of the *Financial Management Act 2006* (the Act) from proper accounts and records to present fairly the financial transactions for the financial year ended 30 June 2026 and the financial position as at 30 June 2026.

At the date of signing, we are not aware of any circumstances which would render the particulars included within the financial statements misleading or inaccurate.



Cameron Patterson

Chief Finance Officer

12 October 2026



Michael Carey

Accountable Authority

12 October 2026

Opinion of the Auditor General

OFFICIAL



Auditor General

INDEPENDENT AUDITOR'S REPORT

2026

Department of the Premier and Cabinet

To the Parliament of Western Australia

Report on the audit of the financial statements

Opinion

I have audited the financial statements of the Department of the Premier and Cabinet (Department) which comprise:

- the statement of financial position as at 30 June 2026, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended
- administered schedules comprising the administered assets and liabilities as at 30 June 2026 and administered income and expenses by service for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, the financial statements are:

- based on proper accounts and present fairly, in all material respects, the operating results and cash flows of the Department for the year ended 30 June 2026 and the financial position as at the end of that period
- in accordance with Australian Accounting Standards (applicable to Tier 2 Entities), the *Financial Management Act 2006* and the Treasurer's Instructions.

Basis for opinion

I conducted my audit in accordance with the Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of my report.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matter – Restatement of Comparative balances

I draw attention to Note 8.8 of the financial statements which states the amounts reported in the previously issued 30 June 2025 financial statements have been restated and disclosed as comparatives in these financial statements. My opinion is not modified in respect of this matter.

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Responsibilities of the Director General for the financial statements

The Director General is responsible for:

- keeping proper accounts
- preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards (applicable to Tier 2 Entities), the *Financial Management Act 2006* and the Treasurer's Instructions
- such internal control as it determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Director General is responsible for:

- assessing the entity's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the Western Australian Government has made policy or funding decisions affecting the continued existence of the Department.

Auditor's responsibilities for the audit of the financial statements

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial statements. The objectives of my audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial statements is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

Report on the audit of controls

Opinion

I have undertaken a reasonable assurance engagement on the design and implementation of controls exercised by the Department. The controls exercised by the Department are those policies and procedures established to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and the incurring of liabilities have been in accordance with the State's financial reporting framework (the overall control objectives).

In my opinion, in all material respects, the controls exercised by the Department are sufficiently adequate to provide reasonable assurance that the controls within the system were suitably designed to achieve the overall control objectives identified as at 30 June 2026, and the controls were implemented as designed as at 30 June 2026.

The Director General's responsibilities

The Director General is responsible for designing, implementing and maintaining controls to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities are in accordance with the *Financial Management Act 2006*, the Treasurer's Instructions and other relevant written law.

Auditor General's responsibilities

As required by the *Auditor General Act 2006*, my responsibility as an assurance practitioner is to express an opinion on the suitability of the design of the controls to achieve the overall control objectives and the implementation of the controls as designed. I conducted my engagement in accordance with Standard on Assurance Engagements *ASAE 3150 Assurance Engagements on Controls* issued by the Australian Auditing and Assurance Standards Board. That standard requires that I comply with relevant ethical requirements and plan and perform my procedures to obtain reasonable assurance about whether, in all material respects, the controls are suitably designed to achieve the overall control objectives and were implemented as designed.

An assurance engagement involves performing procedures to obtain evidence about the suitability of the controls design to achieve the overall control objectives and the implementation of those controls. The procedures selected depend on my judgement, including an assessment of the risks that controls are not suitably designed or implemented as designed. My procedures included testing the implementation of those controls that I consider necessary to achieve the overall control objectives.

I believe that the evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Limitations of controls

Because of the inherent limitations of any internal control structure, it is possible that, even if the controls are suitably designed and implemented as designed, once in operation, the overall control objectives may not be achieved so that fraud, error or non-compliance with laws and regulations may occur and not be detected. Any projection of the outcome of the evaluation of the suitability of the design of controls to future periods is subject to the risk that the controls may become unsuitable because of changes in conditions.

Report on the audit of the key performance indicators

Opinion

I have undertaken a reasonable assurance engagement on the key performance indicators of the Department for the year ended 30 June 2026 reported in accordance with the *Financial Management Act 2006* and the Treasurer's Instructions (legislative requirements). The key performance indicators are the Under Treasurer-approved key effectiveness indicators and key efficiency indicators that provide performance information about achieving outcomes and delivering services.

In my opinion, in all material respects, the key performance indicators report of the Department for the year ended 30 June 2026 is in accordance with the legislative requirements, and the key performance indicators are relevant and appropriate to assist users to assess the Department's performance and fairly represent indicated performance for the year ended 30 June 2026.

The Director General's responsibilities for the key performance indicators

The Director General is responsible for the preparation and fair presentation of the key performance indicators in accordance with the *Financial Management Act 2006* and the Treasurer's Instructions and for such internal controls as the Director General determines necessary to enable the preparation of key performance indicators that are free from material misstatement, whether due to fraud or error.

In preparing the key performance indicators, the Director General is responsible for identifying key performance indicators that are relevant and appropriate, having regard to their purpose in accordance with Treasurer's Instruction 3 Financial Sustainability – Requirement 5 Key Performance Indicators.

Auditor General's responsibilities

As required by the *Auditor General Act 2006*, my responsibility as an assurance practitioner is to express an opinion on the key performance indicators. The objectives of my engagement are to obtain reasonable assurance about whether the key performance indicators are relevant and appropriate to assist users to assess the Department's performance and whether the key performance indicators are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. I conducted my engagement in accordance with Standard on Assurance Engagements *ASAE 3000 Assurance Engagements Other than Audits or Reviews of Historical Financial Information* issued by the Australian Auditing and Assurance Standards Board. That standard requires that I comply with relevant ethical requirements relating to assurance engagements.

An assurance engagement involves performing procedures to obtain evidence about the amounts and disclosures in the key performance indicators. It also involves evaluating the relevance and appropriateness of the key performance indicators against the criteria and guidance in Treasurer's Instruction 3 - Requirement 5 for measuring the extent of outcome achievement and the efficiency of service delivery. The procedures selected depend on my judgement, including the assessment of the risks of material misstatement of the key performance indicators. In making these risk assessments, I obtain an understanding of internal control relevant to the engagement in order to design procedures that are appropriate in the circumstances.

I believe that the evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

My independence and quality management relating to the report on financial statements, controls and key performance indicators

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements*, the Office of the Auditor General maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Other information

The Director General is responsible for the other information. The other information is the information in the entity's annual report for the year ended 30 June 2026, but not the financial statements, key performance indicators and my auditor's report.

My opinions on the financial statements, controls and key performance indicators do not cover the other information and accordingly I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, controls and key performance indicators my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements and key performance indicators or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to those charged with governance and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

Matters relating to the electronic publication of the audited financial statements and key performance indicators

This auditor's report relates to the financial statements and key performance indicators of the Department of the Premier and Cabinet for the year ended 30 June 2026 included in the annual report on the Department's website. The Department's management is responsible for the integrity of the Department's website. This audit does not provide assurance on the integrity of the Department's website. The auditor's report refers only to the financial statements, controls and key performance indicators described above. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial statements and key performance indicators are concerned with the inherent risks arising from publication on a website, they are advised to contact the Department to confirm the information contained in the website version.



Grant Robinson
Assistant Auditor General Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
14 October 2026

Statement of comprehensive income

For the year ended 30 June 2026

	Notes	2026 (\$'000)	2025 (\$'000)
COST OF SERVICES			
Expenses			
Employee benefits expenses	2.1 (a)	148,475	136,256
Supplies and services	2.3	53,627	43,498
Depreciation and amortisation expenses	4.1.1; 4.2.1; 4.3.1	2,828	2,562
Finance costs	6.2.1	72	77
Accommodation expenses	2.3	22,121	22,007
Grants and subsidies	2.2	27,641	20,916
Loss on disposal of non-current assets	2.4	21	4
Other expenditure	2.3	11,764	9,029
Total cost of services		266,549	234,349
Income			
Sale of goods	3.2	294	99
Commonwealth grants and contributions	3.3	1,229	1,086
Other income	3.4	874	340
Total income		2,397	1,525
Net cost of services		264,152	232,824
Income from State Government			
Service appropriation	3.1	263,756	204,839
Income from other public sector entities	3.1	1,822	6,520
Resources received	3.1	6,430	6,596
Royalties for Regions Fund	3.1	1,022	40
Total income from State Government		273,030	217,995
Surplus/(deficit) for the period		8,878	(14,829)
Total Comprehensive income for the period		8,878	(14,829)

The Statement of comprehensive income should be read in conjunction with the accompanying notes.

Statement of financial position

As at 30 June 2026

	Notes	2026 (\$'000)	2025 (\$'000)
Assets			
Current Assets			
Cash and cash equivalents	6.1	108,440	63,265
Restricted cash and cash equivalents	6.1	10,037	10,740
Receivables	5.1	8,272	6,094
Amounts receivable for services	5.2	81	11,513
Other current assets	5.3	11,990	2,104
Total Current Assets		138,820	93,716
Non-Current assets			
Receivables	5.1	5,683	4,393
Amounts receivable for services	5.2	47,455	35,154
Property, plant and equipment	4.1	2,723	2,456
Right-of-use assets	4.2	670	900
Intangible assets	4.3	2,407	1,670
Total Non-Current assets		58,938	44,573
Total assets		197,758	138,289
Liabilities			
Current Liabilities			
Payables	5.4	19,667	15,384
Employee related provisions	2.1 (b)	27,517	23,139
Lease liabilities	6.2	370	415
Other liabilities	5.5	500	89
Total Current Liabilities		48,054	39,027
Non-Current Liabilities			
Lease liabilities	6.2	345	531
Employee related provisions	2.1 (b)	5,358	4,051
Total Non-Current Liabilities		5,703	4,582
Total liabilities		53,757	43,609

Statement of financial position (continued)

	Notes	2026 (\$000)	2025 (\$000)
Net assets		144,001	94,680
Equity			
Contributed equity		164,969	124,526
Accumulated deficit		(20,968)	(29,846)
Total equity		144,001	94,680

The Statement of financial position should be read in conjunction with the accompanying notes.

Statement of changes in equity

For the year ended 30 June 2026

	Contributed equity (\$000)	Accumulated Surplus/ (deficit) (\$000)	Total equity (\$000)
Balance at 1 July 2024	88,191	(15,017)	73,174
Deficit	-	(14,829)	(14,829)
<i>Transactions with owners in their capacity as owners:</i>			
Capital Appropriation	36,335	-	36,335
Total	36,335	(14,829)	21,506
Balance at 30 June 2025	124,526	(29,846)	94,680
Balance at 1 July 2025	124,526	(29,846)	94,680
Surplus	-	8,878	8,878
<i>Transactions with owners in their capacity as owners:</i>			
Capital Appropriation	36,952	-	36,952
Transfer of net assets from Department of Energy and Economic Diversification	3,491	-	3,491
Total	40,443	8,878	49,321
Balance at 30 June 2026	164,969	(20,968)	144,001

The Statement of changes in equity should be read in conjunction with the accompanying notes.

Statement of cash flows

For the year ended 30 June 2026

	Notes	2026 (\$000)	2025 (\$000)
Cash flows from State Government			
Service appropriation		262,806	201,366
Capital appropriation		36,952	36,335
Funds from other public sector entities		2,257	6,513
Holding account drawdowns		81	81
Royalties for Regions fund		1,022	40
Net cash provided by State Government		303,118	244,335
<i>Utilised as follows:</i>			
Cash flows from operating activities			
Payments			
Employee benefits		(143,039)	(134,020)
Supplies and services		(57,931)	(34,514)
Finance costs		(100)	(77)
Accommodation		(22,147)	(21,997)
Grants and subsidies		(23,939)	(20,755)
GST payments on purchases		(8,999)	(7,857)
Other payments		(12,022)	(8,985)
Receipts			
Other income		547	259
Sale of goods		38	97
Commonwealth grants and contributions		679	1,086
GST receipts on sales		3,380	1,370
GST receipts from taxation authority		5,416	6,559
Other receipts		211	135
Net cash provided by / (used in) operating activities		(257,906)	(218,699)
Cash flows from investing activities			
Payments			
Purchase of non-current assets		(2,968)	(1,617)
Net cash provided by / (used in) investing activities		(2,968)	(1,617)

Statement of cash flows (continued)

	Notes	2026 (\$000)	2025 (\$000)
Cash flows from financing activities			
Payments			
Principal elements of lease payments		(532)	(456)
Payments to accrued salaries account		(1,291)	(808)
Net cash provided by / (used in) financing activities		(1,823)	(1,264)
Net increase in cash and cash equivalents		40,421	22,755
Cash and cash equivalents at the beginning of period		74,005	51,250
Cash balance transferred from Department of Energy and Economic Diversification		4,051	-
Cash and cash equivalents at the end of period	6.1	118,477	74,005

The Statement of cash flows should be read in conjunction with the accompanying notes.

Administered income and expenses

For the year ended 30 June 2026

	Notes	2026 (\$000)	Restated* 2025 (\$000)
Income			
Administered Appropriation:			
South West Native Title Settlement		83,873	82,591
Yamatji Nation Indigenous Land Use Agreement		39,053	21,774
Gibson Desert Nature Reserve Compensation Agreement		192	175
Griffin Coal Mining Company Financial Assistance		93,200	97,010
Stolen Wages Class Action		-	180,400
Stolen Generations Redress Scheme		117,225	-
Aboriginal Engagement Strategic Solutions Program		3,000	-
Resources Community Investment Initiative		33,300	12,800
The Anzac Day Trust		1,540	-
Other ^(a)		-	5,716
Income from other public sector entities			
South West Native Title Settlement - Capital Works (Administrative Offices)		-	6,500
Total administered income		371,383	406,966

Administered income and expenses (continued)

	Notes	2026 (\$000)	Restated* 2025 (\$000)
Expenses			
Grants and subsidies:			
South West Native Title Settlement		2,526	606
Griffin Coal Mining Company Financial Assistance		55,890	108,278
Stolen Wages Class Action		42,752	104,071
Stolen Generations Redress Scheme*		97,951	238,331
Aboriginal Engagement Strategic Solutions Program		893	-
The Anzac Day Trust		1,540	-
Other ^(a)		-	5,716
South West Native Title Settlement - Capital Works (Administrative Offices)		-	15,400
Interest expense:			
South West Native Title Settlement		15,476	16,557
Yamatji Nation Indigenous Land Use Agreement		8,989	9,240
Gibson Desert Nature Reserve Compensation Agreement		19	23
Stolen Generations Redress Scheme *		18,832	-
Revaluation increment/(decrement) of native title agreements ^(b):			
South West Native Title Settlement		25,033	185
Yamatji Nation Indigenous Land Use Agreement		6,058	8,968
Gibson Desert Nature Reserve Compensation Agreement		(84)	1
Total administered expenses		275,875	507,376

^(a) Includes items subject to finalising confidential commercial arrangements, and/or ongoing negotiations and mediated settlements involving the State.

^(b) This relates to the remeasurement of the liabilities in respect of CPI and the discount rate applied.

Further explanation of variances is contained in note 9.2 “Explanatory statement for administered Items”.

*Restated, refer to note 8.8 correction of prior period error.

Administered assets and liabilities

As at 30 June 2026

	Notes	2026 (\$000)	Restated* 2025 (\$000)
Current assets			
Cash at Bank			
South West Native Title Settlement		2,676	464
Yamatji Nation Indigenous Land Use Agreement		2,028	796
Gibson Desert Nature Reserve Compensation Agreement		27	18
Griffin Coal Mining Company Financial Assistance		39,391	2,715
Tjiwarl Native Title Settlement		16	16
Stolen Wages Class Action		34,123	76,329
Stolen Generations Redress Scheme		72,770	-
Aboriginal Engagement Strategic Solutions Program		2,107	-
Resources Community Investment Initiative		46,100	12,800
Total administered current assets		199,238	93,138
Total administered assets		199,238	93,138
Current liabilities			
Payables			
South West Native Title Settlement		81,175	75,288
Yamatji Nation Indigenous Land Use Agreement		38,250	35,920
Gibson Desert Nature Reserve Compensation Agreement		186	184
Griffin Coal Mining Company Financial Assistance		-	635
Stolen Wages Class Action		545	-
Stolen Generations Redress Scheme		255	-
Provision			
Stolen Generations Redress Scheme*		151,232	112,177
Total administered current liabilities		271,643	224,204

Administered assets and liabilities (continued)

	Notes	2026 (\$000)	Restated* 2025 (\$000)
Non-current liabilities			
Payables			
South West Native Title Settlement		389,724	434,235
Yamatji Nation Indigenous Land Use Agreement		282,852	307,955
Gibson Desert Nature Reserve Compensation Agreement		571	821
Provision			
Stolen Generations Redress Scheme*		159,172	126,154
Total administered non-current liabilities		832,319	869,165
Total administered liabilities		1,103,962	1,093,369

Further explanation of variances is contained in note 9.2 “Explanatory statement for administered Items”.

*Restated – refer to note 8.8 correction of prior period error.

South West Native Title Settlement

The South West Native Title Settlement covers an area of approximately 200,000 km² of land and water in State's south west region and came into effect in February 2021.

The Settlement is the largest of its kind in Australia and includes six Indigenous Land Use Agreements (ILUAs). The Settlement package is a long-term investment in the Noongar people and includes prescribed payments, land estate, joint management, housing and other non-monetary commitments.

This will provide sustainable assets and options for developing Noongar interests, including opportunities for the State Government to work in partnership with the Noongar people to elevate economic, social and community outcomes.

Yamatji Nation Indigenous Land Use Agreement

The Yamatji Nation Indigenous Land Use Agreement settles Native Title claims over 48,000 km² of land and water in the Geraldton region. The Agreement was finalised in April 2021.

The Agreement aims to build a sustainable economic foundation, focuses on Aboriginal empowerment and recognition, and includes a broad range of benefits including a cash component, economic development package, heritage agreements, land transfers, jointly managed conservation estate and robust governance framework.

Gibson Desert Nature Reserve Compensation Agreement

The Gibson Desert Nature Reserve Compensation and Lurrtjurrululu Palakitjalu Settlement Agreement covers an area of approximately 18,900 km² in central Western Australia. The Agreement resolves the WA Government's liability arising from the extinguishment of native title by the creation of the reserve and was finalised on 29 October 2020.

The settlement package includes annual payments to the Warnpurru Aboriginal Corporation to support joint management activities over the reserve, providing meaningful work and training opportunities for the Traditional Owners. The settlement also includes the renaming of the

area to the Pila Nature Reserve and the recognition of native title rights and interests over the Reserve.

Griffin Coal Mining Company Financial Assistance Agreement

Griffin Coal (Griffin) is financially stressed, and receivers and liquidators were appointed in September 2022. Griffin is the sole supplier to Bluewaters Power Station (Bluewaters) which is essential for energy system security in the South West Interconnected System.

The State Government has been providing funding to Griffin since January 2023 under financial assistance agreements between the State and Griffin's receivers and managers to stabilise mine operations and ensure continuity of coal supply.

In January 2026, the Government publicly announced a five-year extension to Griffin Coal State Agreement to be in place from July 2026. An extension to the financial assistance agreement, termed the Process Agreement, between the State and Griffin Receivers and managers was entered into on 30 June 2026 and is expected to remain in place until June 2031. Supported by commercial negotiations with Griffin's key direct and indirect customers, state support to Griffin Coal is expected to be substantially reduced.

The State Government has previously made payments to the secured creditors of Griffin Coal under the Business Continuation Agreement, which was executed in October 2024 and expired in June 2026. This was to ensure the continued support of the secured creditors for the operation of Griffin Coal to 30 June 2026. The Business Continuation Agreement provided performance-based payments to the secured creditors, linked to the continued operation of the mine. An extension of the Business Continuation Agreement remains under consideration, subject to the outcome of ongoing negotiations between the State and the Griffin Coal Secured Lenders.

Funding for Griffin is held in a Treasury Administered Global provision and the Department draws down funds from the provision when required. Payments made by the Department using funds from the Global Provision are in accordance with the terms of the extended Process Agreement.

Tjiwarl Palyakuwa (Agreement)

The Tjiwarl Palyakuwa (Agreement) is an Indigenous land use agreement between the Western Australian Government and Tjiwarl Aboriginal Corporation (Tjiwarl AC) (on behalf of the Tjiwarl native title holders) that resolves the State's native title compensation liability in the Tjiwarl native title determination area.

The Agreement provides the Tjiwarl people with a package of benefits designed to support the cultural, social and economic aspirations of the Tjiwarl people, including monetary compensation, land estate, joint management, mining and heritage processes, partnership and other non-monetary commitments.

Stolen Wages

On 17 October 2023, the WA Government reached a settlement of the Stolen Wages Class Action for a total sum of up to \$180.4 million.

The settlement supports Aboriginal and Torres Strait Islander people who worked in Western Australia for little or no wages between 1936 and 1972.

As of 30 June 2026, the amount paid by the State was \$146.278 million, comprised of an agreed costs component of \$15.4 million and a payment of \$130.878 million to the Administrator, calculated at \$16,500 in respect of 7,932 eligible claimants.

The Settlement is expected to be finalised by 31 December 2026.

On 28 November 2023, the Premier made a formal apology in Parliament to Aboriginal people who worked between 1936 and 1972 for little or no pay.

Stolen Generations Redress Scheme

On 27 May 2025, the Premier, Hon Roger Cook MLA, announced a redress scheme for living members of the Stolen Generations in WA.

The WA Government has long acknowledged the harm and trauma experienced by Stolen Generations survivors under historical laws and policies that disadvantaged Aboriginal people and was the first jurisdiction to offer an apology to the Stolen Generations in May 1997.

In recognition of the harm and trauma experienced by Stolen Generations survivors in WA, individual ex gratia redress payments of \$85,000 are available to Aboriginal people who were removed as children from their families in WA prior to 1 July 1972.

The Scheme opened to applications on 10 November 2025, and as at 30 June 2026, the Scheme has received 3,252 applications, of which 727 have been found eligible, and 523 payments valued over \$44.5 million have been made.

Notes to the financial statements

1. Basis of preparation

The Department of the Premier and Cabinet (The Department) is a WA Government entity and is controlled by the State of Western Australia, which is the ultimate parent.

A description of the nature of its operations and its principal activities have been included in the 'Overview' which does not form part of these financial statements.

These annual financial statements were authorised for issue by the Accountable Authority of the Department on 12 October 2026.

Statement of compliance

The financial statements are general purpose financial statements which have been prepared in accordance with Australian Accounting Standards – Simplified Disclosures, the Conceptual Framework and other authoritative pronouncements issued by the Australian Accounting Standards Board (AASB) as modified by Treasurer's instructions. Some of these pronouncements are modified to vary their application and disclosure.

The *Financial Management Act 2006* and Treasurer's instructions, which are legislative provisions governing the preparation of financial statements for Departments, take precedence over AASB pronouncements. Where an AASB pronouncement is modified and has had a significant financial effect on the reported results, details of the modification and the resulting financial effect are disclosed in the notes to the financial statements.

Basis of preparation

These financial statements are presented in Australian dollars applying the accrual basis of accounting and using the historical cost convention. Certain balances will apply a different measurement basis (such as the fair value basis). Where this is the case the different

measurement basis is disclosed in the associated note. All values are rounded to the nearest thousand dollars (\$'000).

Accounting for Goods and Services Tax (GST)

Income, expenses and assets are recognised net of the amount of goods and services tax (GST), except that the:

- a) amount of GST incurred by the Department as a purchaser that is not recoverable from the Australian Taxation Office (ATO) is recognised as part of an asset's cost of acquisition or as part of an item of expense; and
- b) receivables and payables are stated with the amount of GST included.

Cash flows are included in the Statement of cash flows on a gross basis. However, the GST components of cash flows arising from investing and financing activities which are recoverable from, or payable to, the ATO are classified as operating cash flows.

Contributed equity

Interpretation 1038 *Contributions by Owners Made to Wholly-Owned Public Sector Entities* requires transfers in the nature of equity contributions, other than as a result of a restructure of administrative arrangements, as designated as contributions by owners (at the time of, or prior to, transfer) be recognised as equity contributions. Capital appropriations have been designated as contributions by owners by TI 8 - Requirement 8.1(i) and have been credited directly to Contributed Equity.

Administered items

The Department administers, but does not control, certain activities and functions for and on behalf of Government that do not contribute to the Department's services or objectives. It does not have discretion over how it utilises the transactions in pursuing its own objectives.

Transactions relating to the administered activities are not recognised as the Department's income, expenses, assets and liabilities, but are disclosed in the accompanying schedules as 'Administered income and expenses', and 'Administered assets and liabilities'.

The accrual basis of accounting and applicable Australian Accounting Standards have been adopted.

Comparative information

As a result of the machinery of government changes effective from 1 July 2025, the Department of the Premier and Cabinet received additional administrative functions transferred from the Department of Energy and Economic Diversification. These include the Office of Defence Industries, Office of Early Childhood, and the Coordinator General which are intended to strengthen strategic leadership and support the government's goal of building a more resilient economy. Consequently the 2025-26 financial statements are not directly comparable to those of the prior year due to these public sector reforms.

Judgments and estimates

Judgements, estimates and assumptions are required to be made about financial information being presented. The significant judgements and estimates made in the preparation of these financial statements are disclosed in the notes where amounts affected by those judgements and/or estimates are disclosed. Estimates and associated assumptions are based on professional judgements derived from historical experience and various other factors that are believed to be reasonable under the circumstances.

Native Title Compensation

The Commonwealth's Native Title Act 1993 provides the legal framework for recognising Native Title rights and interests in land and waters, and for compensating Native Title holders where those rights have been extinguished, impaired or otherwise affected by government actions (including legislation). The Department of the Premier and Cabinet is responsible for

responding to Native Title compensation claims and settling Native Title compensation matters on behalf of the State.

Native Title determination confirms whether Native Title exists over particular land or waters and identifies the Native Title holder(s) and the nature and extent of their rights. However, a determination does not, of itself, determine that compensation is payable by the State. Such legal right to compensation is only confirmed through the Native Title compensation process or upon the formalisation of a settlement agreement.

The progression of litigation and development of evidence during the litigation process do not, of themselves, confirm that the State has a present legal obligation.

Significant judgement is involved in determining the timing of recognising a financial provision or liability, and/or when a contingent liability may be disclosed. This requires a case-by-case assessment based on available evidence at the end of each reporting period.

A provision for Native Title settlement(s) is recognised when an expert valuation as a best estimate of the associated financial obligations based on agreed terms incorporated in negotiated settlements or court determinations is available. Until such financial obligations can be reliably estimated, the existence of an unquantified contingent liability is disclosed (refer Note 7.2: Contingent liabilities and contingent assets).

At the point when a court determines an outcome or the parties enter into an agreement, a financial liability is recognised.

Where the disclosure of the Native Title compensation claims is expected to seriously prejudice the position of the State in its dispute, reduced disclosure may be applied.

2. Use of our funding

Expenses incurred in the delivery of services

This section provides additional information about how the Department's funding is applied and the accounting policies that are relevant for an understanding of the items recognised in the financial statements. The primary expenses incurred by the Department in achieving its objectives and the relevant notes are:

	Notes	2026 \$000	2025 \$000
Employee benefits expenses	2.1 (a)	148,475	136,256
Employee related provisions	2.1 (b)	32,875	27,190
Grants and subsidies	2.2	27,641	20,916
Other expenditure	2.3	87,512	74,534
Losses on disposal of assets	2.4	21	4

2.1 (a) Employee benefits expenses

	2026 \$000	2025 \$000
Employee benefits	132,438	117,944
Termination benefits	216	5,058
Superannuation - defined contribution plans	15,821	13,254
Total employee benefits expenses	148,475	136,256
Add: AASB 16 Non-monetary benefits (not included in employee benefits expense)	631	541
Less: Employee contributions (per the Statement of comprehensive income)	(188)	(182)
Net employee benefits	148,918	136,615

Employee benefits include wages, salaries and social contributions, accrued and paid leave entitlements and paid sick leave, and non-monetary benefits recognised under accounting standards other than AASB 16 (such as medical care, housing, cars and free or subsidised goods or services) for employees.

Termination benefits are payable when employment is terminated before normal retirement date, or when an employee accepts an offer of benefits in exchange for the termination of employment. Termination benefits are recognised when the Department is demonstrably committed to terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal or providing termination benefits as a result of an offer made to encourage voluntary redundancy. Benefits falling due more than 12 months after the end of the reporting period are discounted to present value.

Superannuation is the amount recognised in profit or loss of the Statement of comprehensive income comprising employer contributions paid to the Gold State Super (concurrent contributions), the West State Super, the Government Employees Superannuation Board schemes or other superannuation funds.

AASB 16 non-monetary benefits are non-monetary employee benefits, predominantly relating to the provision of vehicle and housing benefits that are recognised under AASB 16 and are excluded from the employee benefits expense.

Employee contributions are made to the Department by employees towards employee benefits that have been provided by the Department. This includes both AASB 16 and non-AASB 16 employee contributions.

2.1 (b) Employee related provisions

	2026 \$000	2025 \$000
Current		
Employee benefits provisions		
Annual leave	15,313	12,188
Long service leave	12,112	10,883
	27,425	23,071
Other provisions		
Employment on-costs	92	68
Total current employee related provisions	27,517	23,139
Non-current		
Employee benefits provisions		
Long service leave	5,344	4,041
Other provisions		
Employment on-costs	14	10
Total non-current employee related provisions	5,358	4,051
Total employee related provisions	32,875	27,190

Provision is made for benefits accruing to employees in respect of annual and long service leave for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

Annual leave liabilities are classified as current as there is no right at the end of the reporting period to defer settlement for at least 12 months after the reporting period.

The provision for annual leave is calculated as the present value of expected payments to be made in relation to services provided by employees up to the reporting date.

Long service leave liabilities are unconditional long service leave provisions and are classified as current liabilities as the Department does not have the right at the end of the reporting period to defer settlement of the liability for at least 12 months after the reporting period.

Pre-conditional and conditional long service leave provisions are classified as non-current liabilities because the Department has the right to defer the settlement of the liability until the employee has completed the requisite years of service.

The provision for long service leave is calculated at present value as the Department does not expect to wholly settle the amounts within 12 months. The present value is measured taking into account the present value of expected future payments to be made in relation to services provided by employees up to the reporting date. These payments are estimated using the remuneration rate expected to apply at the time of settlement and discounted using market yields at the end of the reporting period on national government bonds with terms to maturity that match, as closely as possible, the estimated future cash outflows.

Employment on costs involve settlements of annual and long service leave liabilities which gives rise to the payment of employment on-costs including workers' compensation insurance. The provision is the present value of expected future payments.

Employment on-costs, including workers' compensation insurance premiums, are not employee benefits and are recognised separately as liabilities and expenses when the employment to which they relate has occurred. Employment on-costs are included as part of 'Other expenses', Note 2.3 (apart from the unwinding of the discount (finance cost))' and are not included as part of the Department's 'Employee benefits expenses'. The related liability is included in 'Employment on-costs provision'.

	2026 \$000	2025 \$000
Employment on-cost provision		
Carrying amount at start of the period	78	58
Additional/(reversals of) provisions recognised	28	20
Carrying amount at end of period	106	78

Key sources of estimation uncertainty – long service leave

Key estimates and assumptions concerning the future are based on historical experience and various other factors that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

Several estimates and assumptions are used in calculating the Department's long service leave provision. These include:

- Expected future salary rates;
- Discount rates;
- Employee retention rates; and
- Expected future payments.

Changes in these estimations and assumptions may impact on the carrying amount of the long service leave provision. Any gain or loss following revaluation of the present value of long service leave liabilities is recognised as employee benefits expense.

2.2 Grants and subsidies

	2026 \$000	2025 \$000
Recurrent		
Subsidies and community grants	9,485	7,223
Government agency grants	233	511
Telethon donation	14,000	13,000
Other external grants	3,923	182
Total grants and subsidies	27,641	20,916

Transactions in which the Department provides goods, services, assets (or extinguishes a liability) or labour to another party without receiving approximately equal value in return are categorised as 'Grant or subsidy expenses'. These payments or transfers are recognised at fair value at the time of the transaction and are recognised as an expense in the reporting

period in which they are paid. They include transactions such as grants, subsidies, personal benefit payments made in cash to individuals, other transfer payments made to public sector agencies, local government, non-government schools, and community groups.

2.3 Other expenditure

	2026 \$000	2025 \$000
Supplies and services		
Professional services	25,802	15,030
Aircraft operating costs	5,766	6,518
Travel	3,297	2,329
Communications	1,895	1,900
Consumables	3,498	2,333
Lease of motor vehicles	249	261
Security	359	220
Advertising	6,917	7,591
Systems development and maintenance	3,157	5,370
Other administration costs	2,687	1,946
Total supplies and services	53,627	43,498
Accommodation expenses		
Office rentals		
Department of Housing and Works	7,204	6,860
Other ^(a)	13,967	14,315
Repairs and maintenance	440	298
Contract - cleaning services	510	534
Total accommodation expenses	22,121	22,007

2.3 Other expenditure (continued)

	2026 \$000	2025 \$000
Other expenses		
Other staff costs	745	719
Computer software licenses	10,177	7,423
Employment on-cost ^(b)	644	569
Audit Fees - Internal/External	198	318
Total other expenses	11,764	9,029
Total other expenditure	87,512	74,534

^(a) Contracts for the Department's accommodation leases are with the Department of Housing and Works through its agent Jones Lang Lasalle (WA) Pty Ltd.

^(b) Includes workers' compensation insurance.

Supplies and services expenses are recognised as an expense in the reporting period in which they are incurred. The carrying amounts of any materials held for distribution are expensed when the materials are distributed.

Accommodation expenses

Office rental is expensed as incurred as Memorandum of Understanding Agreements between the Department and the Department of Housing and Works for the leasing of office accommodation contain significant substitution rights. They include:

- i. Short-term leases with a lease term of 12 months or less;
- ii. Low-value leases with an underlying value of \$5,000 or less; and
- iii. Variable lease payments, recognised in the period in which the event or condition that triggers those payments occurs.

Repairs, maintenance and cleaning costs are recognised as expenses as incurred.

Other operating expenses generally represent the day-to-day running costs incurred in normal operations. Other staff costs include training and staff development.

Employee on-cost includes workers' compensation insurance and other employment on-costs. The on-costs liability associated with the recognition of annual and long service leave liabilities is included at Note 2.1(b) 'Employee related provisions'. Superannuation contributions accrued as part of the provision for leave are employee benefits and are not included in employment on-costs.

Expected credit losses is recognised for movement in allowance for impairment of trade receivables. Please refer to Note 5.1 for more details.

2.4 Losses on disposal of non-current assets

	2026 \$000	2025 \$000
Net proceeds from disposal of non-current assets		
Right-of-use assets	-	-
Carrying amount of non-current assets disposed		
Right-of-use assets	(21)	(4)
Net gains/(losses) on disposal	(21)	(4)

Realised and unrealised gains are usually recognised on a net basis. These include gains arising on the disposal of non-current assets and some revaluations of non-current assets. Gains and losses on the disposal of non-current assets are presented by deducting from the proceeds on disposal the carrying amount of the asset and related selling expenses. Gains and losses are recognised in profit or loss in the 'Statement of comprehensive income' (from the proceeds of sale).

3. Our funding sources

How we obtain our funding

This section provides additional information about how the Department obtains its funding and the relevant accounting policy notes that govern the recognition and measurement of this funding. The primary income received by the Department and the relevant notes are:

	Notes	2026 \$000	2025 \$000
Income from State Government	3.1	273,030	217,995
Sale of goods	3.2	294	99
Commonwealth grants and contributions	3.3	1,229	1,086
Other income	3.4	874	340

3.1 Income from State Government

	2026 \$000	2025 \$000
Appropriation received during the period:		
- Service appropriation	263,756	204,839
Total service appropriation	263,756	204,839
Income received from other public sector entities during the period:		
- Sale of goods from government gazette publishing	322	403
- Other revenue	1,500	6,117
Total income from other public sector entities	1,822	6,520
Resources received from other public sector entities during the period:		
Services received free of charge:		
- Department of Housing and Works - lease administration services and depreciation on fit-outs	1,696	1,631
- State Solicitor's Office - legal services	4,564	4,844
- Department of Primary Industries and Regional Development - support the Department in its obligations under applicable legislation	163	112
- Department of Planning, Lands and Heritage - Provision of SAPPR public map viewer and Inquiry Access	-	9
- Department of Education - administration support	7	-
Total resources received	6,430	6,596
Royalties for Regions Fund:		
- Regional Community Services Account	1,022	40
Total Royalties for Regions Fund	1,022	40
Total income from State Government	273,030	217,995

Service appropriations are recognised as income at the fair value of consideration received in the period in which the Department gains control of the appropriated funds. The Department gains control of the appropriated funds at the time those funds are deposited in the bank account or credited to the holding account held at the Department of Treasury and Finance.

Income from other public sector entities is recognised as income when the Department has satisfied its performance obligations under the funding agreement. If there is no performance obligation, income will be recognised when the Department receives the funds.

Grants and subsidies are recognised as grant income upon receipt during the year from the Department of Communities (family and domestic violence - victims support campaign).

Resources received from other public sector entities is recognised as income equivalent to the fair value of the assets received, or the fair value of services that can be reliably determined and which would have been purchased if not donated.

Regional Community Services Account is sub-fund within the over-arching 'Royalties for Regions Fund'. The recurrent funds are committed to projects and programs in WA regional areas and are recognised as income when the Department receives the funds. The Department has assessed Royalties for Regions agreements and concludes that they are not within the scope of AASB 15 as they do not meet the 'sufficiently specific' criterion.

Summary of Consolidated Account Appropriations

For the year ended 30 June 2026

	2026 Budget \$000	2026 Section 25 transfers \$000	2026 Additional funding* \$000	2026 Revised Budget \$000	2026 Actual \$000	2026 Variance \$000
Delivery of Services						
Item 5 Net amount appropriated to deliver services	224,473	-	35,326	259,799	259,799	-
Section 25 Transfer of service appropriation	-	719	-	719	719	-
Amount Authorised by Other Statutes:						
- <i>Salaries and Allowances Act 1975</i>	3,238	-	-	3,238	3,238	-
Total appropriations provided to deliver services	227,711	719	35,326	263,756	263,756	-

Summary of Consolidated Account Appropriations (continued)

	2026 Budget \$000	2026 Section 25 transfers \$000	2026 Additional funding* \$000	2026 Revised Budget \$000	2026 Actual \$000	2026 Variance \$000
Capital						
Item 99 Capital Appropriation	1,465	-	10,925	12,390	12,390	-
Administered Transactions						
Item 6 Administered grants, subsidies and other transfer payments	192,612	19,000	119,823	331,435	331,435	-
Total administered transactions	192,612	19,000	119,823	331,435	331,435	-
Total consolidated account appropriations	421,788	19,719	166,074	607,581	607,581	-

*Additional funding includes supplementary funding and new funding authorised under section 27 of the Financial Management Act 2006 and amendments to standing appropriations.

Note 9 'Explanatory Statements' provides details of significant variations between estimates and actual results for 30 June 2026.

3.2 Sale of Goods

	2026 \$000	2025 \$000
Sale of goods from the Government Gazette Publishing	294	99
Total Sales of Goods	294	99

Revenue is recognised at a point-in-time for the sale of goods from the Government Gazette Publishing. The performance obligations are satisfied when services have been provided.

3.3 Commonwealth grants and contributions

	2026 \$000	2025 \$000
Indian Ocean Territories ^(a)	579	689
Other	650	397
Total Commonwealth grants and contributions	1,229	1,086

^(a) The funding received from the Commonwealth Department of Infrastructure, Transport, Regional Development, Communications, Sports and the Arts for Indian Ocean Territories is to fund the salaries and on-costs for a State Coordinator and an Administrative Officer. The arrangement between the Department and the Commonwealth Government requires the Department to:

- protect the State's legal, financial and political interests;
- provide a first point of contact in Indian Ocean Territories (IOT) matters for State Agencies; and to
- facilitate the Commonwealth Government's objective of comparability of rights, standards and services in the IOT consistent with those of Western Australia.

Recurrent grants are recognised as income when the grants are receivable. Capital grants are recognised as income when the Department achieves milestones specified in the grant agreement.

3.4 Other income

	2026 \$000	2025 \$000
Contributions by eligible officers to the Government's Vehicle Schemes	188	182
Services provided to other agencies	588	103
Other income	98	55
Total other income	874	340

Other income is recognised as income at fair value when services have been provided and the Department gains control over the resulting economic benefit.

4. Key assets

This section includes information regarding the key assets the Department utilises to gain economic benefits or provide service potential. The section sets out both the key accounting policies and financial information about the performance of these assets:

	Notes	2026 \$000	2025 \$000
Property, plant and equipment	4.1	2,723	2,456
Right-of-use assets	4.2	670	900
Intangible assets	4.3	2,407	1,670

4.1 Property, plant and equipment

Year ended 30 June 2026	Computer Hardware \$000	Furniture and Fittings \$000	Aircraft \$000	Office Equipment \$000	Office Establishment \$000	Artworks \$000	Total \$000
1 July 2025							
Gross carrying amount	166	133	5,936	1,275	12,674	9	20,193
Accumulated depreciation	(163)	(118)	(4,747)	(818)	(11,891)	-	(17,737)
Carrying amount at start of period	3	15	1,189	457	783	9	2,456
Additions	274	-	-	210	1,398	16	1,898
Disposals	-	-	-	-	(302)	-	(302)
Depreciation	(12)	(4)	(742)	(168)	(705)	-	(1,631)
Carrying amount at end of period	265	11	447	499	1,476	25	2,723
Gross carrying amount	440	133	5,936	1,485	13,770	25	21,789
Accumulated depreciation	(175)	(122)	(5,489)	(986)	(12,294)	-	(19,066)

4.1 Property, plant and equipment

Initial recognition

Items of property, plant and equipment costing \$5,000 or more are measured initially at cost. Where an asset is acquired for no cost or significantly less than fair value, the cost is valued at its fair value at the date of acquisition. Items of property, plant and equipment costing less than \$5,000 are immediately expensed direct to the Statement of comprehensive income (other than where they form part of a group of similar items which are significant in total).

The cost of a leasehold improvement is capitalised and depreciated over the shorter of the remaining term of the lease or the estimated useful life of the leasehold improvement.

Subsequent measurement

The Department does not hold land, buildings or infrastructure assets. As such, items of property, plant and equipment are carried at historical cost less accumulated depreciation and accumulated impairment losses.

Significant assumptions and judgements

The most significant assumptions and judgements in estimating fair value are made in assessing whether to apply the existing use basis to assets and in determining estimated economic life.

4.1.1 Depreciation and impairment

Charge for the period

	2026 \$000	2025 \$000
Depreciation		
Computer hardware	12	4
Furniture and fittings	4	4
Aircraft	742	742
Office equipment	168	146
Office establishment	705	751
Total depreciation for the period	1,631	1,647

As at 30 June 2026 there were no indications of impairment to property, plant and equipment.

Useful lives

All property, plant and equipment having a limited useful life are systematically depreciated over their estimated useful lives in a manner that reflects the consumption of their future economic benefits.

Depreciation is generally calculated on a straight-line basis, at rates that allocate the asset's value, less any estimated residual value, over its estimated useful life. Typical estimated useful lives for the different asset classes for current and prior years are included in the table below:

Asset	Useful life
Computer hardware	3 years
Furniture and fittings	10 years
Aircraft	8 years
Office equipment	5 years
Office establishment	4 - 10 years
Artworks	50 years

The estimated useful lives, residual values and depreciation method are reviewed at the end of each annual reporting period, and adjustments should be made where appropriate.

Impairment

Non-financial assets, including items of plant and equipment, are tested for impairment whenever there is an indication that the asset may be impaired. Where there is an indication of impairment, the recoverable amount is estimated. Where the recoverable amount is less than the carrying amount, the asset is considered impaired and is written down to the recoverable amount and an impairment loss is recognised.

Where an asset measured at cost and is written down to its recoverable amount, an impairment loss is recognised through profit or loss.

Where a previously revalued asset is written down to its recoverable amount, the loss is recognised as a revaluation decrement through other comprehensive income to the extent that the impairment loss does not exceed the amount in the revaluation surplus for the class of asset.

As the Department is a not-for-profit agency, the recoverable amount of regularly revalued specialised assets is anticipated to be materially the same as fair value.

If there is an indication that there has been a reversal in impairment, the carrying amount shall be increased to its recoverable amount. However, this reversal should not increase the asset's carrying amount above what would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised in prior years.

The risk of impairment is generally limited to circumstances where an asset's depreciation is materially understated, where the replacement cost is falling or where there is a significant change in useful life. Each relevant class of assets is reviewed annually to verify the accumulated depreciation/amortisation reflects the level of consumption or expiration of the asset's future economic benefits and to evaluate any impairment risk from declining replacement costs.

4.2 Right-of-use assets

	Vehicles \$000
Carry amount at beginning of period	900
Additions	312
Disposals	(12)
Depreciation	(530)
Net carrying amount as at end of period	670

The Department has leases for vehicles and offices. The lease contracts are typically made for fixed periods of 1-10 years with an option to renew after that date.

The Department has also entered into a Memorandum of Understanding Agreements with the Department of Housing and Works for the leasing of office accommodation. These are not recognised under AASB 16 because of substitution rights held by the Department of Housing and Works and are accounted for as an expense as incurred.

Initial recognition

At the commencement date of the lease, the Department recognises right-of-use assets and a corresponding lease liability for most leases. The right-of-use assets are measured at cost comprising of:

- the amount of the initial measurement of lease liability;
- any lease payments made at or before the commencement date less any lease incentives received;
- any initial direct costs; and
- restoration costs, including dismantling and removing the underlying asset.

The corresponding lease liabilities in relation to these right-of-use assets have been disclosed in Note 6.2.

The Department has elected not to recognise right-of-use assets and lease liabilities for short-term leases (with a lease term of 12 months or less) and low value leases (with an underlying value of \$5,000 or less). Lease payments associated with these leases are expensed over a straight-line basis over the lease term.

Subsequent measurement

The cost model is applied for subsequent measurement of right-of-use assets, requiring the asset to be carried at cost less any accumulated depreciation and accumulated impairment losses and adjusted for any re-measurement of lease liability.

Depreciation and impairment of right-of-use assets

Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the underlying assets.

If ownership of the leased asset transfers to the Department at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset.

Right-of-use assets are tested for impairment when an indication of impairment is identified. The policy in connection with testing for impairment is outlined in Note 4.1.1.

4.3 Intangible assets

	Computer Software \$'000	Work in Progress ^(a) \$'000	Total \$'000
Year ended 30 June 2026			
1 July 2025			
Gross carrying amount	3,551	815	4,366
Accumulated amortisation	(2,696)	-	(2,696)
Carrying amount at start of period	855	815	1,670
Additions	605	799	1,404
Classified as expense	-	-	-
Transfer	480	(480)	-
Amortisation expense	(667)	-	(667)
Carrying amount at end of period	1,273	1,134	2,407

(a) The carrying amount at start of period has been re-presented to separately disclose Work in Progress balances that were previously classified as Computer Software. The reclassification relates to the presentation only and has no impact on the total value of intangible assets disclosed for 2024-25.

Initial recognition

Intangible assets are initially recognised at cost. For assets acquired at significantly less than fair value, the cost is their fair value at the date of acquisition.

Acquired and internally generated intangible assets costing \$5,000 or more that comply with the recognition criteria of AASB 138 *Intangible Assets* (as noted above) are capitalised.

Costs incurred below these thresholds are immediately expensed directly to the Statement of comprehensive income.

An internally generated intangible asset arising from development (or from the development phase of an internal project) is recognised if, and only if, all of the following are demonstrated:

- (a) the technical feasibility of completing the intangible asset so that it will be available for use or sale;
- (b) an intention to complete the intangible asset, and use or sell it;
- (c) the ability to use or sell the intangible asset;
- (d) the intangible asset will generate probable future economic benefit;
- (e) the availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible asset; and
- (f) the ability to measure reliably the expenditure attributable to the intangible asset during its development.

Costs incurred in the research phase of a project are immediately expensed.

Website costs

Website costs are expensed when incurred unless they directly relate to the acquisition or development of an intangible asset. In this instance they may be capitalised and amortised. Generally, costs in relation to feasibility studies during the planning phase of a website, and ongoing costs of maintenance during the operating phase are expensed. Costs incurred in building or enhancing a website that can be reliably measured, are capitalised to the extent that they represent probable future economic benefits.

Computer software

Software that is an integral part of the related hardware is recognised as part of the tangible asset. Software that is not an integral part of the related hardware is recognised as an intangible asset. Software costing less than \$5,000 is expensed in the year of acquisition.

Subsequent measurement

The cost model is applied for subsequent measurement of intangible assets, requiring the asset to be carried at cost less any accumulated amortisation and accumulated impairment losses.

Useful lives

Amortisation of finite life intangible assets is calculated on a straight-line basis at rates that allocate the asset's value over its estimated useful life. All intangible assets controlled by the Department have a finite useful life and zero residual value. Estimated useful lives are reviewed annually.

The estimated useful life for software is 3-5 years.

	2026 \$000	2025 \$000
Charge for the period		
Computer software amortisation	667	446
Total amortisation for the period	667	446

The Department held no goodwill or intangible assets with an indefinite useful life during the reporting period and at reporting date there were no intangible assets not yet available for use.

Impairment of intangible assets

Intangible assets with indefinite useful lives are tested for impairment annually or when an indication of impairment is identified. As at 30 June 2026 there were no indications of impairment to intangible assets.

The policy in connection with testing for impairment is outlined in Note 4.1.1.

There were no indications of impairment of property, plant and equipment, and intangible assets at 30 June 2026.

5. Other assets and liabilities

This section sets out those assets and liabilities that arose from the Department's controlled operations and includes other assets utilised for economic benefits and liabilities incurred during normal operations:

	Notes	2026 \$000	2025 \$000
Receivables	5.1	13,955	10,487
Amounts receivable for services	5.2	47,536	46,667
Other current assets	5.3	11,990	2,104
Payables	5.4	19,667	15,384
Other liabilities	5.5	500	89

5.1 Receivables

	2026 \$000	2025 \$000
Current		
Trade receivables	6,531	4,877
Allowance for impairment of trade receivables	(20)	(20)
GST receivable	1,761	1,237
Total current	8,272	6,094
Non-current		
Accrued salaries account ^(a)	5,683	4,393
Total non-current	5,683	4,393
Total receivables at end of the period	13,955	10,487

^(a) Funds transferred to the Department of Treasury and Finance for the purpose of meeting the 27th pay in a reporting period that generally occurs every 11 years. This account is classified as non-current except for the year before the 27th pay year.

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

The Department recognises a loss allowance for expected credit losses (ECLs) on a receivable not held at fair value through profit or loss. The ECLs based on the difference between the contractual cash flows and the cash flows that the entity expects to receive, discounted at the original effective interest rate. Individual receivables are written off when the Department has no reasonable expectations of recovering the contractual cash flows.

Accrued salaries account contains amounts paid annually into the Treasurer's special purpose account. It is restricted for meeting the additional cash outflow for employee salary payments in reporting periods with 27 pay days instead of the normal 26. No interest is received on this account.

5.2 Amounts receivable for services (Holding Account)

	2026 \$000	2025 \$000
Current	81	11,513
Non-current	47,455	35,154
Total amounts receivable for services at end of period	47,536	46,667

Amounts receivable for services represents the non-cash component of service appropriations. It is restricted in that it can only be used for asset replacement or payment of leave liability.

The amounts receivable for services are financial assets at amortised cost and are not considered impaired (i.e. there is no expected credit loss of the holding account).

5.3 Other current assets

	2026 \$000	2025 \$000
Prepayments	2,702	2,104
Deposits - Aircraft	9,288	-
Total other current assets at end of period	11,990	2,104

Other current assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

5.4 Payables

	2026 \$000	2025 \$000
Current		
Trade payables	9,150	5,902
Accrued salaries	4,539	4,545
Accrued expenses	5,779	4,738
FBT Liabilities	199	199
Total payables at end of period	19,667	15,384

Payables are recognised at the amounts payable when the Department becomes obliged to make future payments as a result of a purchase of assets or services. The carrying amount is equivalent to fair value as settlement for the Department is generally within 15-20 days.

Accrued salaries represent the amount due to staff but unpaid at the end of the reporting period. Accrued salaries are settled within a fortnight after the reporting period. The Department considers the carrying amount of accrued salaries to be equivalent to its fair value.

5.5 Other liabilities

	2026 \$000	2025 \$000
Current		
Income in Advance	500	81
Office accommodation liability	-	8
Total other liabilities at end of period	500	89

Other financial liabilities are recognised initially at fair value, net of transaction costs incurred, and are subsequently measured at amortised cost.

6. Financing

This section sets out the material balances and disclosures associated with the financing and cash flows of the Department.

	Notes
Cash and cash equivalents	6.1
Lease liabilities	6.2
Finance costs	6.2.1

6.1 Cash and cash equivalents

	2026 \$000	2025 \$000
Cash and cash equivalents	108,440	63,265
Restricted cash and cash equivalents	10,037	10,740
Balance at end of period	118,477	74,005
Restricted cash & cash equivalents		
Current		
Land and Equity Fund	1,374	2,827
Royalties for Regions	1,498	881
Special purpose accounts		
Mineral Incentive Special Purpose Account (<i>Note 8.5</i>)	7,011	7,032
Defence Science Centre (<i>Note 8.5</i>)	154	-
Total Restricted cash & cash equivalents	10,037	10,740

For the purpose of the Statement of cash flows, cash and cash equivalent (and restricted cash and cash equivalent) assets comprise cash on hand and short-term deposits with original maturities of three months or less that are readily convertible to a known amount of cash and which are subject to insignificant risk of changes in value.

6.2 Lease Liabilities

	2026 \$000	2025 \$000
Not later than one year	370	415
Later than one year and not later than five years	345	530
Later than five years	-	1
	715	946
Current	370	415
Non-current	345	531
Total lease liabilities	715	946

Initial measurement

At the commencement date of the lease, the Department recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments are discounted using the interest rate implicit in the lease. If that rate cannot be readily determined, the Department uses the incremental borrowing rate provided by Western Australia Treasury Corporation.

Lease payments included by the Department as part of the present value calculation of lease liability include:

- Fixed payments (including in-substance fixed payments), less any lease incentives receivable;
- Variable lease payments that depend on an index or a rate initially measured using the index or rate as at the commencement date;
- Amounts expected to be payable by the lessee under residual value guarantees;
- The exercise price of purchase options (where these are reasonably certain to be exercised);
- Payments for penalties for terminating a lease, where the lease term reflects the Department exercising an option to terminate the lease; and
- Periods covered by extension or termination options are only included in the lease term by the Department if the lease is reasonably certain to be extended (or not terminated).

The interest on the lease liability is recognised in profit or loss over the lease term so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period. Lease liabilities do not include any future changes in variable lease payments (that depend on an index or rate) until they take effect, in which case the lease liability is reassessed and adjusted against the right-of-use asset.

Variable lease payments, not included in the measurement of lease liability, that are dependent on sales, an index or a rate are recognised by the Department in profit or loss in the period in which the condition that triggers those payments occurs.

Subsequent measurement

Lease liabilities are measured by increasing the carrying amount to reflect interest on the lease liabilities; reducing the carrying amount to reflect the lease payments made; and remeasuring the carrying amount at amortised cost, subject to adjustments to reflect any reassessment or lease modifications.

Periods covered by extension or termination options are only included in the lease term if the lease is reasonably certain to be extended (or not terminated).

Variable lease payments that are not included in the measurement of the lease liability are recognised in the period in which the event or condition that triggers those payments occurs.

This section should be read in conjunction with Note 4.2.

6.2.1 Finance costs

	2026 \$000	2025 \$000
Lease expenses recognised in the Statement of comprehensive income		
Lease interest expense	72	77
Total finance costs expensed	72	77

Finance cost includes the interest component of lease liability repayments

7. Financial instruments and contingencies

This note sets out the key risk management policies and measurement techniques of the Department.

	Notes
Financial Instruments	7.1
Contingent liabilities and assets	7.2
Commitments	7.3

7.1 Financial instruments

The carrying amounts of each of the following categories of financial assets and financial liabilities at the end of the reporting date are:

	2026 \$000	2025 \$000
Financial assets		
Cash and cash equivalents	118,477	74,005
Financial assets at amortised cost ^(a)	54,047	51,524
Total financial assets	172,524	125,529
Financial liabilities		
Financial liabilities at amortised cost ^(b)	14,929	10,640
Total financial liabilities	14,929	10,640

^(a) The amount of financial assets at amortised cost excludes GST recoverable from the ATO (statutory receivable).

^(b) The amount of financial liabilities at amortised cost excludes GST payable to the ATO (statutory payable).

7.2 Contingent liabilities and contingent assets

Contingent assets and contingent liabilities are not recognised in the Statement of Financial Position but are disclosed and, if quantifiable, are measured at the best estimate.

Contingent assets and liabilities are presented inclusive of GST receivable or payable respectively.

7.2.1 Contingent liabilities

The Department's controlled entity has the following contingent liability as at the 30 June 2026:

Litigation in Process

A former Department employee has made a claim relating to an employment dispute. The potential financial impact, should the claim succeed, cannot be reliably measured at this time.

The Department's administrated entity has the following contingent liabilities as at the 30 June 2026:

Griffin Coal

Payments to secure generation capacity from coal fired electricity generation facilities in the South West Interconnected System are expected to continue to June 2031. Under this process, any future payments are at the State's discretion and cannot be quantified at this time.

Stolen Generations Redress Scheme

In May 2025, the Government announced the WA Stolen Generations Redress Scheme. The Scheme will provide an individual payment of \$85,000 to each Aboriginal person who as a child was removed from their families in Western Australia before 1 July 1972. The financial statements in this report include the recognition of a provision for future payments under the Scheme (of which \$44 million in redress payments were paid to eligible claimants during the year to 30 June 2026). Experience to date suggests a larger number of claimants may emerge over the life of the Scheme.

Native Title Compensation

The Department has several contingent liabilities at 30 June 2026 relating to compensation obligations under the Native Title Act 1993 (Cth) (NTA). The Western Australian (WA) Government may have a compensation obligation under the NTA for acts which have extinguished or impacted Native Title rights. The WA Government is committed to resolving its compensation obligation under the NTA through genuine and collaborative negotiation with Native Title holding groups and is also responding to Native Title compensation claims lodged in the Federal Court.

There is one Native Title compensation claim currently before the Federal Court. On 12 May 2026, the Federal Court delivered its judgment in the matter, finding that third parties are liable for the compensation.

The Commonwealth's Native Title Act 1993, as amended, creates a potential liability for all jurisdictions for compensation for the loss or impairment of Native Title rights and interests that occurred after 31 October 1975.

An estimate of the financial impact of these contingent liabilities, the uncertainties relating to the amount or timing of any outflow, and the possibility of any reimbursement has not been disclosed as doing so would seriously prejudice the position of the State in relation to native title compensation matters.

7.2.2 Contingent assets

There were no contingent assets as at 30 June 2026 or 30 June 2025 for either the controlled or administered entities.

7.3 Commitments

There were no capital commitments as at 30 June 2026.

The Department has other commitments relating to two further deposit payments of US\$400,000 each associated with the aircraft purchase agreements, payable within the next 12 months.

8. Other disclosures

This section includes additional material disclosures required by accounting standards or other pronouncements, for the understanding of this financial report.

	Notes
Events occurring after the end of the reporting period	8.1
Initial application of Australian Accounting Standards	8.2
Key management personnel	8.3
Related party transactions	8.4
Special purpose accounts	8.5
Remuneration of auditors	8.6
Supplementary financial information	8.7
Correction of prior period errors	8.8

8.1 Events occurring after the end of the reporting period

There were no significant events affecting the operations of the Department of the Premier and Cabinet after the reporting period.

8.2 Initial application of Australian Accounting Standards and prior period errors

Initial application of Australian Accounting Standards

There was no material impact from the initial application of an Australian Accounting Standard during the year.

8.3 Key management personnel

The Department has determined key management personnel to include cabinet ministers and senior officers of the Department. However, the Department does not incur expenditures to compensate Ministers and those disclosures may be found in the *Annual Report on State Finances*.

For the purpose of this note the Department has determined senior officers to include only those from Tier one and Tier two.

The total fees, salaries, superannuation, non-monetary benefits and other benefits for senior officers of the Department for the reporting period are presented within the following bands:

	2026	2025 ^(a) Restated
Compensation Band (\$)		
50,001 – 100,000	1	-
150,001 – 200,000	-	1
200,001 – 250,000	1	1
250,001 – 300,000	3	1
300,001 – 350,000	1	-
350,001 – 400,000	2	1
400,001 – 450,000	1	2
550,001 – 600,000	1	-
1,250,001 – 1,300,000	-	1
	2026 \$000	2025 \$000
Total compensation of senior officers	3,287	3,205

^(a) The 2024-25 key management personnel compensation band disclosures have been restated to correct classification errors. As a result, one officer was reclassified from the

\$650,001-\$700,000 band to the \$1,250,001-\$1,300,000 band, and one officer was reclassified from the \$300,001-\$350,000 band to the \$250,001-\$300,000 band. This restatement had no impact on the total compensation previously reported.

8.4 Related party transactions

The Department is a wholly owned public sector entity that is controlled by the State of Western Australia.

Related parties of the Department include:

- all Cabinet ministers and their close family members, and their controlled or jointly controlled entities;
- all senior officers and their close family members, and their controlled or jointly controlled entities;
- other agencies and statutory authorities, including related bodies, that are included in the whole of government consolidated financial statements (i.e. wholly-owned public sector entities);
- associates and joint ventures of a wholly-owned public sector entity; and
- the Government Employees Superannuation Board (GESB).

Material transactions with related parties

Outside of normal citizen type transactions with the Department, there were no other related party transactions that involved key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities. (2025: Nil).

8.5 Special purpose accounts

Native Title Holder Incentive for Mineral Exploration and Land Access Account

The purpose of this account is 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 (the

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.

	2026 \$000	2025 \$000
Balance at the start of the year	7,032	7,074
Receipts: Appropriations	-	25
Payments	(21)	(67)
Balance at the end of the year	7,011	7,032

The account was set up in September 2012.

Defence Science Centre

The purpose of this account is to support university-government-industry research and skills through grant 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 industry internships relevant to defence and the defence industry in Western Australia.

	2026 \$000	2025 \$000
Balance at the start of the year	-	-
Transfer balance from Department of Energy and Economic Diversification	235	-
Receipts: Appropriations	167	-
Payments	(248)	-
Balance at the end of the year	154	-

The account was set up in July 2025.

Resources Community Investment Initiative Projects Account (Administered)

The purpose of this account is to receive and hold funds paid by resource companies under the Resources Community Investment Initiative (RCII) in accordance with the Project Funding Agreements (PFA) executed with resource companies for specific projects. Funds in the Special Purpose Account will be credited to the Consolidated Account to reimburse project costs associated with RCII projects.

	2026 \$000	2025 \$000
Balance at the start of the year	12,800	-
Receipts: Appropriations	33,300	12,800
Payments	-	-
Balance at the end of the year	46,100	12,800

The account was set up in April 2024.

8.6 Remuneration of auditors

Remuneration paid or payable to the Auditor General in respect of the audit for the current financial year is as follows:

	2026 \$000	2025 \$000
Auditing the accounts, financial statements, controls and performance indicators	325	240

8.7 Supplementary financial information

(a) Write-offs

During the reporting period, nil was written-off under the authority of section 48 of the FMA (2025: nil).

(b) Losses through theft, defaults and other causes

	2026 \$000	2025 \$000
Losses of public money, other money and public and other property through theft or default	21	11
Total loss	21	11
Amounts recovered	21	11
Net losses	-	-

(c) Forgiveness of debts

	2026 \$000	2025 \$000
Forgiveness (or waiver) of debts by the Department	30	-

(d) Gifts of public property

	2026 \$000	2025 \$000
Gifts of public property provided by the Department	3	2

8.8 Correction of prior period errors

Stolen Generations Redress Scheme (Administered)

During the 2025-26 financial year, the Department determined that a reliable estimate of future payments under the WA Stolen Generations Redress Scheme was possible. In accordance with AASB 137 Provisions, Contingent Liabilities and Contingent Assets, a provision should have been recognised in 2024-25 and the comparative information has now been restated to correct this prior period error.

Impact on the administered income and expenses schedule 30 June 2025	Restated \$000	As previously reported \$000	Increase/ (decrease) \$000
Expenses			
Grants and subsidies			
Stolen Generations Redress Scheme	238,331	-	238,331
Total administered expenses	507,376	269,045	238,331

Impact on the administered assets and liabilities schedule 30 June 2025	Restated \$000	As previously reported \$000	Increase/ (decrease) \$000
Current Liabilities			
Provision			
Stolen Generations Redress Scheme	112,177	-	112,177
Total administered current liabilities	224,204	112,027	112,177
Non-current liabilities			
Provision			
Stolen Generations Redress Scheme	126,154	-	126,154
Total administered non-current liabilities	869,165	743,011	126,154
Total administered liabilities	1,093,369	855,038	238,331

9. Explanatory statement

This section explains variations in the financial performance of the Department.

	Notes
Explanatory statement for controlled operations	9.1
Explanatory statement for administered items	9.2

9.1 Explanatory statement for controlled operations

This explanatory section explains variations in the financial performance of the Department undertaking transactions under its own control, as represented by the primary financial statements.

All variances between annual estimates (original budget) and actual results for 2026, and between the actual results for 2026 and 2025 are shown below. Narratives are provided for major variances which vary more than 10% from their comparative and that the variation is more than 1% of the dollar aggregate of:

1) Estimate and actual results for the current year:

- Total Cost of Services of the annual estimates for the Statement of comprehensive income and Statement of cash flows (i.e. 1% of \$267,547,000 in the table below), and
- Total Assets of the annual estimates for the Statement of financial position (i.e. 1% of \$104,196,000 in the table below).

2) Actual results between the current year and the previous year:

- Total Cost of Services of the previous year for the Statement of comprehensive income and Statement of cash flows (i.e. 1% of \$234,349,000 in the table below), and
- Total Assets of the previous year for the Statement of financial position (i.e. 1% of \$138,289,000 in the table below).

9.1.1 Statement of comprehensive income variances

	Variance Note	(i) Estimate 2026 \$000	Actual 2026 \$000	Actual 2025 \$000	Variance between actual and estimate \$000	Variance between actual results for 2026 and 2025 \$000
Expenses						
Employee benefits expenses		149,152	148,475	136,256	(677)	12,219
Supplies and services	A, 1	65,454	53,627	43,498	(11,827)	10,129
Depreciation and amortisation expenses		2,029	2,828	2,562	799	266
Finance costs		68	72	77	4	(5)
Accommodation expenses		19,620	22,121	22,007	2,501	114
Grants and subsidies	2	25,561	27,641	20,916	2,080	6,725
Loss on disposal on non-current assets		-	21	4	21	17
Other expenditure	B, 3	5,663	11,764	9,029	6,101	2,735
Total cost of services		267,547	266,549	234,349	(998)	32,200

9.1.1 Statement of comprehensive income variances (continued)

	Variance Note	⁽ⁱ⁾ Estimate 2026 \$000	Actual 2026 \$000	Actual 2025 \$000	Variance between actual and estimate \$000	Variance between actual results for 2026 and 2025 \$000
Income						
Sale of goods		411	294	99	(117)	195
Commonwealth grants and contributions		510	1,229	1,086	719	143
Other income		470	874	340	404	534
Total income		1,391	2,397	1,525	1,006	872
Net cost of services		266,156	264,152	232,824	(2,004)	31,328
Income from State Government						
Service appropriation	C, 4	227,711	263,756	204,839	36,045	58,917
Income from other public sector entities	5	4,363	1,822	6,520	(2,541)	(4,698)
Resources received		7,319	6,430	6,596	(889)	(166)
Royalties for Regions Fund		37	1,022	40	985	982
Total income from State Government		239,430	273,030	217,995	33,600	55,035
Surplus/(deficit) for the period		(26,726)	8,878	(14,829)	35,604	23,707
Total comprehensive income for the period		(26,726)	8,878	(14,829)	35,604	23,707

⁽ⁱ⁾ These estimates are published in the State Budget 2025-26, Budget Papers No.2 'Budget Statements'.

Major estimate and actual (2026) variance narratives:

- A. Supplies and Services are lower than estimates by \$11.8 million (18%) mainly due to reduced expenditure related to funded initiatives.
- B. Other expenditure are higher than estimates by \$6.1 million (108%) mainly due to acquisition of computer licenses and insurance premiums.
- C. Service appropriations are higher than estimates by \$36 million (16%) mainly due to increased contributions to the annual Telethon appeal, targeted media campaigns, support for the Stolen Generations Redress Scheme, Parliamentary and Executive Government Services and Western Australia State 2029 Bicentenary.

Major actual (2026) and comparative (2025) variance narratives:

- 1. Supplies and Services increased by \$10.1 million (23%) mainly reflects increased expenditure related to funded initiatives.
- 2. Grants and Subsidies increased by \$6.7 million (32%) mainly reflects increased contributions to the annual Telethon appeal and Defence West initiatives.
- 3. Other expenditure increased by \$2.7 million (30%) mainly due to increased computer software licenses and insurance premiums.
- 4. Service appropriation increased by \$58.9 million (29%) mainly due to increase in funding for annual Telethon appeal, media campaigns, support for the Stolen Generations Redress Scheme, Parliamentary and Executive Government Services and Western Australia State 2029 Bicentenary.
- 5. Income from other public sector entities decreased by \$4.7 million (72%) due to decreased funding contributions received for family and domestic violence media campaign.

9.1.2 Statement of financial position variances

	Variance Note	⁽ⁱ⁾ Estimate 2026 \$000	Actual 2026 \$000	Actual 2025 \$000	Variance between actual and estimate \$000	Variance between actual results for 2026 and 2025 \$000
Assets						
Current assets						
Cash and cash equivalents		25,290	108,440	63,265	83,150	45,175
Restricted cash and cash equivalent		11,105	10,037	10,740	(1,068)	(703)
Receivables		2,266	8,272	6,094	6,006	2,178
Amounts receivable for services	A, 1	11,432	81	11,513	(11,351)	(11,432)
Other current assets	B, 2	5,853	11,990	2,104	6,137	9,886
Total current assets		55,946	138,820	93,716	82,874	45,104
Non-current assets						
Receivables		3,682	5,683	4,393	2,001	1,290
Amounts receivable for services	C, 3	36,105	47,455	35,154	11,350	12,301
Property, plant and equipment	D	6,863	2,723	2,456	(4,140)	267
Right-of-use assets		807	670	900	(137)	(230)
Intangible assets	E	793	2,407	1,670	1,614	737
Total non-current assets		48,250	58,938	44,573	10,688	14,365
Total assets		104,196	197,758	138,289	93,562	59,469

9.1.2 Statement of financial position variances (continued)

	Variance Note	(i) Estimate 2026 \$000	Actual 2026 \$000	Actual 2025 \$000	Variance between actual and estimate \$000	Variance between actual results for 2026 and 2025 \$000
Liabilities						
Current liabilities						
Payables		10,391	19,667	15,384	9,276	4,283
Employee related provisions	F, 4	24,756	27,517	23,139	2,761	4,378
Lease liabilities		432	370	415	(62)	(45)
Other liabilities		47	500	89	453	411
Total current liabilities		35,626	48,054	39,027	12,428	9,027
Non-current liabilities						
Lease liabilities		419	345	531	(74)	(186)
Employee related provisions	G	3,584	5,358	4,051	1,774	1,307
Other liabilities		8	-	-	(8)	-
Total non-current liabilities		4,011	5,703	4,582	1,692	1,121
Total liabilities		39,637	53,757	43,609	14,120	10,148
Net assets		64,559	144,001	94,680	79,442	49,321

9.1.2 Statement of financial position variances (continued)

	Variance Note	(i) Estimate 2026 \$000	Actual 2026 \$000	Actual 2025 \$000	Variance between actual and estimate \$000	Variance between actual results for 2026 and 2025 \$000
Equity						
Contributed equity		150,593	164,969	124,526	14,376	40,443
Accumulated surplus / (deficit)		(86,034)	(20,968)	(29,846)	65,066	8,878
Total equity		64,559	144,001	94,680	79,442	49,321

⁽ⁱ⁾ These estimates are published in the State Budget 2025-26, Budget Papers No.2 'Budget Statements'.

Major estimate and actual (2026) variance narratives:

- A. Amounts receivable for services were lower than estimates by \$11.4 million (99%) due to \$0.081 million being draw down from the asset replacement program in 2025-26.
- B. Other current assets are higher than estimates by \$6.1 million (105%) mainly due to the timing of payments for the new Ministerial Aircraft.
- C. Amounts receivable for services were higher than estimates by \$11.4 million (31%) due to a reassessment of the asset replacement program resulting in a reclassification between the current and non-current asset amounts.
- D. Property, plant and equipment were lower than estimates by \$4.1 million (60%) mainly due to lower outlay on electorate office fit-outs and asset replacement upgrade.
- E. Intangible assets were higher than estimates by \$1.6 million (204%) mainly due to platform development expenditure for the ServiceWA App.
- F. Current provisions were higher than estimates by \$2.8 million (11%) mainly due to provision for annual leave and long service leave as a result of revaluation.
- G. Non-current provisions were higher than estimates by \$1.8 million (49%) mainly due to provision for annual leave and long service leave as a result of revaluation.

Major actual (2026) and comparative (2025) variance narratives:

- 1. Amounts for services decreased by \$11.4 million (99%) due to a reassessment of the asset replacement program resulting in a reclassification between current and non-current asset amounts.
- 2. Other current assets increased by \$9.9 million (470%) mainly due to the provision for prepayments for the new Ministerial Aircraft.
- 3. Amounts for services increased by \$12.3 million (35%) due to a reassessment of the asset replacement program resulting in a reclassification between current and non-current asset amounts.
- 4. Employee related provisions increased by \$4.4 million (19%) mainly due to Public Sector Reform transfers relating to annual and long service leave.

9.1.3 Statement of cash flows variances

	Variance Note	(i) Estimate 2026 \$000	Actual 2026 \$000	Actual 2025 \$000	Variance between actual and estimate \$000	Variance between actual results for 2026 and 2025 \$000
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Cash flows from State Government

Service appropriation	A, 1	226,761	262,806	201,366	36,045	61,440
Capital appropriation	B	22,827	36,952	36,335	14,125	617
Funds from other public sector entities	2	4,754	2,257	6,513	(2,497)	(4,256)
Holding account drawdowns		81	81	81	-	-
Royalties for Regions fund		37	1,022	40	985	982
Net cash provided by State Government		254,460	303,118	244,335	48,658	58,783

Cash flows from operating activities

Payments

Employee benefits		(149,152)	(143,039)	(134,020)	6,113	(9,019)
Supplies and services	3	(59,091)	(57,931)	(34,514)	1,160	(23,417)
Finance costs		(68)	(100)	(77)	(32)	(23)
Accommodation	C	(18,684)	(22,147)	(21,997)	(3,463)	(150)
Grants and subsidies	4	(25,561)	(23,939)	(20,755)	1,622	(3,184)
GST payments on purchases		(7,049)	(8,999)	(7,857)	(1,950)	(1,142)
Other payments	D, 5	(5,653)	(12,022)	(8,985)	(6,369)	(3,037)

9.1.3 Statement of cash flows variances (continued)

	Variance Note	(i) Estimate 2026 \$000	Actual 2026 \$000	Actual 2025 \$000	Variance between actual and estimate \$000	Variance between actual results for 2026 and 2025 \$000
Receipts						
Other income		-	547	259	547	288
Sale of goods		20	38	97	18	(59)
Commonwealth grants and contributions		510	679	1,086	169	(407)
GST receipts of sales	E	217	3,380	1,370	3,163	2,010
GST receipts from taxation authority		6,832	5,416	6,559	(1,416)	(1,143)
Other receipts		470	211	135	(259)	76
Net cash provided by / (used in) operating activities		(257,209)	(257,906)	(218,699)	(697)	(39,207)
Cash flows from investing activities						
Payments						
Purchase of non-current assets		(3,794)	(2,968)	(1,617)	826	(1,351)
Net cash provided by / (used in) investing activities		(3,794)	(2,968)	(1,617)	826	(1,351)

9.1.3 Statement of cash flows variances (continued)

	Variance Note	⁽ⁱ⁾ Estimate 2026 \$000	Actual 2026 \$000	Actual 2025 \$000	Variance between actual and estimate \$000	Variance between actual results for 2026 and 2025 \$000
Cash flows from financing activities						
Payments						
Principal elements of lease payments		(454)	(532)	(456)	(78)	(76)
Payment to accrued salaries account		-	(1,291)	(808)	(1,291)	(483)
Net cash provided by / (used in) financing activities		(454)	(1,823)	(1,264)	(1,369)	(559)
Net increase / (decrease) in cash and cash equivalents		(6,997)	40,421	22,755	47,418	17,666
Cash and cash equivalents at the beginning of the period		43,392	74,005	51,250	30,613	22,755
Cash balance transferred from Department of Energy and Economic Diversification		-	4,051	-	4,051	4,051
Cash and cash equivalents at the end of the period		36,395	118,477	74,005	82,082	44,472

⁽ⁱ⁾ These estimates are published in the State Budget 2025-26, Budget Papers No.2 'Budget Statements'.

Major estimate and actual (2026) variance narratives:

- A. Service appropriations are higher than estimates by \$36 million (16%) mainly due to increased contributions to the annual Telethon appeal, targeted media campaigns, support for the Stolen Generations Redress Scheme, Parliamentary and Executive Government Services and Western Australia State 2029 Bicentenary.
- B. Capital appropriation are higher than estimates by \$14.1 million (62%) mainly due to additional funding for new Ministerial Aircraft.
- C. Accommodation were higher than estimates by \$3.5 million (19%) mainly due to increased expenditure on lease rentals and outgoings.
- D. Other payments are higher than estimates by \$6.4 million (113%) mainly due to acquisition of computer software licences.
- E. GST Receipts on sales were higher than estimates by \$3.2 million (1,458%) due to higher taxable sales.

Major actual (2026) and comparative (2025) variance narratives:

- 1. Service appropriation increased by \$61.4 million (31%) mainly due to increase in funding for annual Telethon appeal, media campaigns, support for the Stolen Generations Redress Scheme, Parliamentary and Executive Government Services and Western Australia State 2029 Bicentenary.
- 2. Funds from other public sector entities decreased by \$4.3 million (65%) mainly due to a reduction in funding contributions for the family and domestic violence media campaign.
- 3. Supplies and services increased by \$23.4 million (68%) mainly due to increased expenditure related to funded initiatives.
- 4. Grants and subsidies increased by \$3.2 million (15%) mainly due to grants contribution related to annual Telethon appeal and Defence West initiatives.
- 5. Other payments increased by \$3 million (34%) mainly due to acquisition of computer software licences.

9.2 Explanatory statement for administered items

This explanatory section explains variations in the financial performance of the Department undertaking transactions that it does not control but has responsibility to the government for, as detailed in the administered schedules.

All variances between annual estimates and actual results for 2026, and between the actual results for 2026 and 2025 are shown below.

Narratives are provided for major variances which are more than 10% of the comparative and which are more than 1% of the Total Administered Income in the comparative (i.e. 1% of \$220,721,000 for the current year and 1% of \$406,966,000 for the previous year in the table below).

	Variance Note	(i) Estimate 2026 \$000	Actual 2026 \$000	Restated* Actual 2025 \$000	Variance between actual and estimate \$000	Variance between actual results for 2026 and 2025 \$000
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Income from administered items

Income

Administered Appropriation:

South West Native Title Settlement		82,226	83,873	82,591	1,647	1,282
Yamatji Nation Indigenous Land Use Agreement	1	38,067	39,053	21,774	986	17,279
Gibson Desert Nature Reserve Compensation Agreement		188	192	175	4	17
Griffin Coal Mining Company Financial Assistance		93,200	93,200	97,010	-	(3,810)
Stolen Wages Class Action	2	-	-	180,400	-	(180,400)
Stolen Generations Redress Scheme	A, 3	-	117,225	-	117,225	117,225
Aboriginal Engagement Strategic Solutions Program		3,000	3,000	-	-	3,000
Resources Community Investment Initiative	B, 4	2,500	33,300	12,800	30,800	20,500
The Anzac Day Trust		1,540	1,540	-	-	1,540
Other (ii)	5	-	-	5,716	-	(5,716)

9.2 Explanatory statement for administered items (continued)

	Variance Note	(i) Estimate 2026 \$000	Actual 2026 \$000	Restated* Actual 2025 \$000	Variance between actual and estimate \$000	Variance between actual results for 2026 and 2025 \$000
Income from other public sector entities:						
South West Native Title Settlement - Capital Works (Administrative Offices)	6	-	-	6,500	-	(6,500)
Total administered income		220,721	371,383	406,966	150,662	(35,583)

9.2 Explanatory statement for administered items (continued)

	Variance Note	(i) Estimate 2026 \$000	Actual 2026 \$000	Restated* Actual 2025 \$000	Variance between actual and estimate \$000	Variance between actual results for 2026 and 2025 \$000
Expenses						
Grants and subsidies:						
South West Native Title Settlement	C	4,918	2,526	606	(2,392)	1,920
Griffin Coal Mining Company Financial Assistance	D, 7	93,200	55,890	108,278	(37,310)	(52,388)
Stolen Wages Class Action	E, 2	-	42,752	104,071	42,752	(61,319)
Stolen Generations Redress Scheme*	I, 8	-	97,951	238,331	97,951	(140,380)
Aboriginal Engagement Strategic Solutions Program		3,000	893	-	(2,107)	893
The Anzac Day Trust		1,540	1,540	-	-	1,540
Other (ii)	5	-	-	5,716	-	(5,716)
South West Native Title Settlement - Capital Works (Administrative Offices)	6	-	-	15,400	-	(15,400)
Resources Community Investment Initiative	F	4,226	-	-	(4,226)	-

9.2 Explanatory statement for administered items (continued)

	Variance Note	(i) Estimate 2026 \$000	Actual 2026 \$000	Restated* Actual 2025 \$000	Variance between actual and estimate 2026 \$000	Variance between actual results for 2026 and 2025 \$000
Interest expense:						
South West Native Title Settlement	G, 9	15,677	15,476	16,557	(201)	(1,081)
Yamatji Nation Indigenous Land Use Agreement	H	9,233	8,989	9,240	(244)	(251)
Gibson Desert Nature Reserve Compensation Agreement		23	19	23	(4)	(4)
Stolen Generations Redress Scheme*	I, 8		18,832	-	18,832	18,832

9.2 Explanatory statement for administered items (continued)

	Variance Note	(i) Estimate 2026 \$000	Actual 2026 \$000	Restated* Actual 2025 \$000	Variance between actual and estimate \$000	Variance between actual results for 2026 and 2025 \$000
Revaluation increment/(decrement) of native title agreements:						
South West Native Title Settlement	G, 9	-	25,033	185	25,033	24,848
Yamatji Nation Indigenous Land Use Agreement	H	-	6,058	8,968	6,058	(2,910)
Gibson Desert Nature Reserve Compensation Agreement		-	(84)	1	(84)	(85)
Total administered expenses		131,817	275,875	507,376	144,058	(231,501)

⁽ⁱ⁾ These estimates are published in the State Budget 2025-26, Budget Papers No.2 'Budget Statements'.

⁽ⁱⁱ⁾ Includes items subject to finalising confidential commercial arrangements, and/or ongoing negotiations and mediated settlements involving the State.

*Restated, refer to note 8.8 correction of prior period error.

Major estimate and actual (2026) variance narratives:

- A. Income for the Stolen Generations Redress Scheme is above estimate because funding to support the scheme was allocated during 2025–26.
- B. The income for Resource Community Investment initiative is higher than estimate by \$30.8 million reflecting funds received from resource companies for specific projects in accordance with funding agreements.
- C. South West Native Title Settlement is lower than estimate by \$2.4 million due to deferral of Noongar Land Fund payments.
- D. Griffin Coal Mining Company Financial Assistance is lower than estimates by \$37.3 million reflecting payments to the receivers of Griffin Coal under the Process Agreement, payments to secured creditors of Griffin Coal under the Business Continuation Agreement, which was executed in October 2024, and consultancy costs.
- E. Stolen Wages Class Action expenses are higher than estimates by \$42.8 million reflecting the timing of payments.
- F. Resources Community Investment Initiative are lower than estimates by \$4.2 million due to the timing of payment to the consolidated account.
- G. South West Native Title Settlement net variance \$24.8 million relates to the remeasurement of the administered liabilities in respect to CPI and discounted rate applied.
- H. Yamatji Nation Indigenous Land Use Agreement net variance \$5.8 million relates to the remeasurement of the administered liabilities in respect to CPI and discount rate applied.
- I. Stolen Generations Redress Scheme net variance \$116.8 million relates to the reassessment of the administered liabilities for anticipated applicants.

Major actual (2026) and comparative (2025) variance narratives:

- 1. Income for the Yamatji Nation Indigenous Land Use Agreement is higher in 2026, reflecting the increased funding allocation under the terms of the settlement agreement.
- 2. The income and expenses for Stolen Wages Class Action are lower in actual compared to 2025 reflecting the timing of payments.

3. The income for Stolen Generations Redress Scheme are higher in actual compared to 2025 reflecting the commencement of this scheme in 2026.
4. The income for Resource Community Investment initiative has higher actual by \$20.5 million reflecting funds received from resource companies for specific projects in accordance with funding agreements.
5. Includes items subject to finalising confidential commercial arrangements, and/or ongoing negotiations and mediated settlements involving the State.
6. Income for South West Native Title Settlement - Capital Works (Administrative Offices) is \$6.5 million lower in 2026 reflecting the contribution from the Department of Housing and Works in 2025. Related expenses are lower by \$15.4 million, due to the payment to the Noongar Boodja Trust for establishing corporation administrative offices.
7. Griffin Coal Mining Company Financial Assistance is lower than actual from 2025 by \$52.4 million reflecting payments to the receivers of Griffin Coal under the Process Agreement, payments to secured creditors of Griffin Coal under the Business Continuation Agreement, which was executed in October 2024, and consultancy costs.
8. The expenses for the Stolen Generations Redress Scheme are lower in actual compared to 2025 due to the initial recognition of the provision in 2024-25.
9. South West Native Title Settlement net variance \$23.8 million relates to the remeasurement of the administered liabilities in respect to CPI and the discount rate applied.

10. Restructure of administrative arrangements

This section summarises the assets and liabilities transferred during restructures of administrative arrangements during the reporting period in accordance with AASB 1004.

	Notes
Restructuring of administrative arrangements (controlled) as at transfer date.	10.1

10.1 Restructuring of administrative arrangements (controlled) as at transfer date and an effective date 1st July 2025.

Any net assets received by, or transferred from, the Department as a result of the administrative restructure are recognised in the financial statements as a contribution by owners or distribution to owners, respectively.

	Transfers In
	Department of Energy and Economic Diversification
Assets	
Current assets	
Cash and cash equivalents	3,816
Restricted cash and cash equivalents	235
Receivables	111
Other current assets	7
Right-of-use assets	16
Total Current Assets	4,185
Total Assets	4,185
Liabilities	
Current Liabilities	
Payables	
Trade Payables	20
Accrued expenses	88
Accrued salaries	75
Lease liabilities	16
Total Payables	199
Employee Related Provisions	
Annual Leave	161
Long service leave	253
Employment on-costs	1
Total Employee Related Provisions	415
Total Current Liabilities	614
Non-current liabilities	
Employee Related Provisions	
Long service leave	80
Total non-current liabilities	80
Total Liabilities	694
Net transfers in	3,491

Key performance indicators

Certification of key performance indicators

for the financial year ended 30 June 2026

I hereby certify that the key performance indicators are based on proper records, are relevant and appropriate for assisting users to assess the Department of the Premier and Cabinet's performance, and fairly represent the performance of the Department for the financial year ended 30 June 2026.



Michael Carey

Accountable Authority

12 October 2026

Overview of key performance indicators

The Department's Outcome Based Management (OBM) structure consists of two government goals, three agency-level outcomes, and seven agency-level services which are:

Outcomes

1. Executive Government, Leader of the Opposition Party, Leader of the Second Party of Opposition and Members of Parliament receive appropriate support.
2. The Premier and Ministers receive high quality, rigorous and timely policy advice.
3. Provide leadership in the development of Western Australian industry sectors to grow the economy and create jobs.

Services

1. Administration of Executive Government Services
2. Administration of Parliamentary Support
3. Government Policy Management – Whole-of-Government
4. Government Policy Management – Aboriginal Affairs
5. Government Policy Management – Digital Economy
6. Industry Development
7. Project Facilitation

Key Performance Indicators

The Department uses two types of KPIs to measure its success in achieving its desired agency level outcomes and delivering its services.

- **Key Effectiveness Indicators** measure the extent to which the Department performs against its desired Outcomes; and
- **Key Efficiency Indicators** measure the efficiency with which the Department performs against its defined Services.

Key effectiveness indicators

Outcome 1:

Executive Government, Leader of the Opposition Party, Leader of the Second Party of Opposition and Members of Parliament receive appropriate support.

1.1 Targets for support services are met or exceeded

This indicator reports support services (email correspondence, Ministerial merit panels, air charter requests and monthly Ministerial reports) provided by the Department to Executive Government (Premier and Ministers). To measure the extent to which the Department delivers appropriate support, the timeliness of these services is measured. All services measured are of equal rank, with all results for the performance indicators averaged to determine the total result.

1.2 Service recipients' confirmation that services provided enable the obligations of Executive Government and Members of Parliament to be met

This indicator reports the satisfaction levels of Executive Government, Leader of the Opposition party, Leader of the Second Party of Opposition and Members of Parliament and their staff for corporate services delivered by the Department that enable them to meet their Parliamentary obligations.

Outcome 1 – Annual Comparison

	2023	2024	2025	2026	
	Actual	Actual	Actual	Target	Actual
1.1 Targets for support services are met or exceeded	95%	93%	95%	97%	91% ⁽¹⁾

⁽¹⁾The Department will continue to focus on mechanisms to strengthen outcomes for this target through streamlining processes and improving responsiveness across the department.

	2023	2024	2025	2026	
	Actual	Actual	Actual	Target	Actual
1.2 Service recipients' confirmation that services provided enable the obligations of Executive Government and Members of Parliament to be met	4	4	3.5	4	3.6 ⁽²⁾

⁽²⁾The Department achieved a result of 3.6 against the target of 4.0, improving from 3.5 in 2024–25.

Outcome 2:

The Premier and Ministers receive high quality, rigorous and timely policy advice

This indicator reports the satisfaction levels of the Premier and Ministers for policy services delivered by the Department.

Outcome 2 – Annual Comparison

	2023	2024	2025	2026	
	Actual	Actual	Actual	Target	Actual
2.1 Service recipients' confirmation that high quality and timely policy advice is provided	3.7	3.9	3.6	3	3.7

Key efficiency indicators

Service 1:

Administration of Executive Government Services

1.1 The average operating cost of Ministerial Offices (including the Premier), the Leader of the Opposition Party and the Leader of the Second Party of Opposition.

The purpose of this indicator is to highlight the operating cost per Ministerial Office, the Leader of the Opposition Party and the Leader of the Second Party of Opposition offices and seek to measure the efficiency of the costs associated with administering each office.

The Department is responsible for the administration of salaries, office accommodation and air charter related expenditure for Ministerial Offices.

This indicator reports the average operational expense for each Ministerial Office (but also includes the Leader of the Opposition and Leader of the Second Party of Opposition offices) plus a proportion of the cost of corporate support allocated on an FTE basis.

1.2 Average cost of support provided per Ministerial Office (including the Premier's Office, the Leader of the Opposition and the Leader of the Second Party of Opposition offices)

The purpose of this indicator is to highlight the central administrative support cost per Ministerial Office and seek to measure the efficiency of the costs associated with administering each Ministerial Office.

The Department is responsible for providing central administration to Ministerial Offices, which includes executive transport, media monitoring, cabinet secretariat and state ceremonial events.

This indicator reports the average operational expense for each Ministerial Office (but also includes the Leader of the Opposition and Leader of the Second Party of Opposition offices) plus a proportion of the cost of corporate support allocated on an FTE basis.

Service 1 – Annual Comparison

	2023	2024	2025	2026	
	Actual \$'000	Actual \$'000	Actual \$'000	Target \$'000	Actual \$'000
1.1 Average operating cost per Ministerial Office (including the Premier's Office, Leader of the Opposition and Leader of the Second Party of Opposition offices)	3,372	3,473	3,627	2,987	3,348⁽³⁾
1.2 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)	578	495	786	673	1,290⁽⁴⁾

⁽³⁾The increase in the 'actual' compared to the 'target' for 2025-26 for 1.1 Average operating cost per Ministerial Office reflects the additional support for Executive Government Services.

⁽⁴⁾The increase in the 'actual' compared to the 'target' for 2025-26 for 1.2 Average cost of support provided per Ministerial Office reflects on realignment of business areas between Services to properly reflect intended service outcomes for the Department.

Service 2 - Administration of Parliamentary Support

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

2.1 Average cost of entitlements per Member of Parliament

This indicator has been designed to measure the Department's ability to efficiently administer costs of entitlements per Member of Parliament.

The Department is responsible for the administration of entitlements to Members of Parliament and former Premiers in accordance with the Salaries and Allowances Tribunal. Entitlements include parliamentary electorate office staff, office accommodation and associated costs, as well as intra-state electorate travel for regional Members of Parliament.

This indicator reports the average cost of entitlements per Member of Parliament.

2.2 Average cost of support per Member of Parliament

This indicator has been designed to measure the Department's central administrative costs to support Members of Parliament including expenses associated with the salaries and related costs for the Government Whip.

The indicator reports the average cost of support provided per Member of Parliament.

Service 2 – Annual Comparison

		2023	2024	2025	2026	
		Actual \$'000	Actual \$'000	Actual \$'000	Target \$'000	Actual \$'000
2.1	Average cost of Entitlements per Member of Parliament	360	373	395	395	397
2.2	Average cost of Support per Member of Parliament	32	35	34	36	31⁽⁵⁾

⁽⁵⁾ The decrease in the 'actual' compared to the 'target' for 2025-26 for 2.2 Average cost of Support per Member of Parliament reflects a reduction in Corporate Overhead attributed to this service during 2025-26.

Exemptions

In line with the direction received under section 61 (1)(b) of *Financial Management Act 2006* (The Act), the Department is not required to report key performance indicators for the following outcome and services in the Annual Report with respect to the 2025-26 financial year:

- **Outcome 3** – Provide leadership in the development of Western Australian industry sectors to grow the economy and create jobs
- **Service 6** – Industry Development
- **Service 7** – Project Facilitation

And key performance indicators are not required for the following services with respect to the 2025–26 financial year or any subsequent financial year:

- **Service 3** – Policy Management – Whole of Government
- **Service 4** – Policy Management – Aboriginal Affairs
- **Service 5** – Policy Management – Digital Economy

Appendix

Administered legislation

The following is a list of the Acts of Parliament that are the responsibility of the Premier and are administered by the Department.

Alteration of Statutory Designations Act 1974

Armorial Bearings Protection Act 1979

Constitution Act 1889

Constitution Acts Amendment Act 1899

COVID-19 Response and Economic Recovery Omnibus Act 2020

Daylight Saving Act 2006

Deputy Governor's Powers Act 1911

Discharged Servicemen's Badges Act 1967

Election of Senators Act 1903

Indian Ocean Territories (Administration of Laws) Act 1992

Machinery of Government (Miscellaneous Amendments) Act 2006

Members of Parliament (Financial Interests) Act 1992

Ministers' Titles Act 1925

Mutual Recognition (Western Australia) Act 2020

Noongar (Koorah, Nitja, Boordahwan) (Past, Present, Future) Recognition Act 2016

Parliamentary and Electorate Staff (Employment) Act 1992

Parliamentary Papers Act 1891

Parliamentary Privileges Act 1891

Public Sector Management Act 1994 (Part 4 only; remainder of Act administered by the Premier principally assisted by the Public Sector Commission)

Returned Servicemen's Badges Act 1953

Royal Commission (Custody of Records) Act 1992

Royal Commission into Commercial Activities of Government Act 1992

Royal Commissions Act 1968

Royal Powers Act 1953

Royal Style and Titles Act 1947

Standard Time Act 2005

State Flag Act 2006

Succession to the Crown Act 2015

Taxation (Staff Arrangements) Act 1969

Terrorism (Commonwealth Powers) Act 2002

Trans-Tasman Mutual Recognition (Western Australia) Act 2007

Western Australia Day (Renaming) Act 2012

The following Act of Parliament is the responsibility of the Minister for State Development and is administered by the Department.

State Development Act 2025

The following Act of Parliament is the responsibility of the Minister for Aboriginal Affairs and is administered by the Department.

Aboriginal Affairs Planning Authority Act 1972

The following Act of Parliament is the responsibility of the Minister for Science and Innovation and is administered by the Department.

Privacy and Responsible Information Sharing Act 2024 (Part 3 and Schedule 2 only; remainder of Act administered by the Attorney General principally assisted by the Department of Justice)

The following Act of Parliament is the responsibility of the Minister for Defence Industries and Veteran's and is administered by the Department.

Anzac Day Act 1960

Western Australian Aged Sailors, Soldiers and Airmen's Relief Fund Act 1932