### About this Budget Paper

## Purpose and scope

Budget Paper No. 2 *Performance and Wellbeing Statement* presents NSW Government performance information and key budget measures organised by NSW wellbeing themes. The objectives of this paper are to:

* report on both the performance of government services and the wellbeing of the NSW people
* meet the Government’s legislated performance reporting requirements under the *Government Sector Finance Act 2018*
* showcase the Gender Equality Budget Statement including the impact gender impact assessments have made on policy design and resource allocation and the investments and progress we are making in moving towards gender equality in New South Wales.

For a list of definitions used in the budget papers, please see *How to Read the Budget Papers*.

## A note on data

Due to limitations in data collection, data reported in this Statement generally relates to sex rather than gender. The terms female and male are used when presenting data collected based on biological sex.

## A note on gender

Where this Statement describes differences in the experiences of women and men, it refers to all people identifying as women and men, including transgender and cisgender people. NSW Treasury is committed to incorporating the experiences of gender-diverse people in a meaningful way.

## A note on First Nations terminology

NSW Treasury acknowledges that there are different views and preferences on terminology when referring to First Nations people and that no single term can appropriately reflect the diversity of First Nations cultures. In this Budget Paper, ‘First Nations’ is applied in reference to Aboriginal or Torres Strait Islander people residing in New South Wales. When referencing specific data sources, other terms, including ‘Aboriginal and Torres Strait Island’ or ‘Indigenous’ are used to retain accuracy of data interpretation. The acronyms ‘ACCO’ and ‘ACCHO’ are used to reference an ‘Aboriginal Community Controlled [Health] Organisation’ as these are established in community parlance.

## Notes

The budget year refers to 2025-26, while the forward estimates period refers to 2026-27, 2027-28 and 2028‑29. Figures in tables, charts and text may have been rounded. Discrepancies between totals and the sum of components reflect rounding:

* estimates under $100,000 are rounded to the nearest thousand
* estimates midway between rounding points are rounded up
* percentages are based on the underlying unrounded values.

For the budget result, parentheses indicate a deficit, while no sign indicates a surplus.

One billion equals one thousand million.

The following notations are used:

* n.a. means data is not available
* N/A means not applicable
* no. means number
* 0 means not zero, but rounded to zero
* … means zero
* ‘000 means thousand
* $m means millions of dollars
* $b means billions of dollars.

Differences between harmonised government finance statistics (GFS) and generally accepted accounting principles (GAAP) information, as shown in the budget papers, and pure GFS information, as reported by the Australian Bureau of Statistics, are known as convergence differences. Such differences are not departures from Accounting Standards but merely variations in measurement or treatments between GAAP and GFS frameworks.

Unless otherwise indicated, the data source for tables and charts is NSW Treasury.