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To the Chief Executive Attorney-General's Department

Opinion

I have audited the financial report of the Attorney-General's Department for the financial year ended 30 June 2026.

In my opinion, the accompanying financial report gives a true and fair view of the financial position of the Attorney-General's Department 30 June 2026, its financial performance and its cash flows for year then ended in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards.

The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2026
- a Statement of Financial Position as at 30 June 2026
- a Statement of Changes in Equity for the year ended 30 June 2026
- a Statement of Cash Flows for the year ended 30 June 2026
- notes, comprising material accounting policy information and other explanatory information
- a Statement of Administered Comprehensive Income for the year ended 30 June 2026
- a Statement of Administered Financial Position as at 30 June 2026
- a Statement of Administered Cash Flows for the year ended 30 June 2026
- a Schedule of Income and Expenses attributable to Administered Programs for the year ended 30 June 2026
- a Schedule of Assets and Liabilities attributable to Administered Programs for the year ended 30 June 2026
- notes, comprising material accounting policy information and other explanatory information for administered items
- a Certificate from the Chief Executive and the Executive Director, Finance People and Performance.

Basis for opinion

I conducted the audit in accordance with the *Public Finance and Audit Act 1987* and Australian Auditing Standards. My responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the financial report' section of my report. I am independent of the Attorney-General's Department. The *Public Finance and Audit Act 1987* establishes the independence of the Auditor-General. In conducting the audit, the relevant ethical requirements of APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* have been met.

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

Responsibilities of the Chief Executive for the financial report

The Chief Executive is responsible for the preparation of the financial report that gives a true and fair view in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of the financial report that gives a true and fair view and that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Chief Executive is responsible for assessing the entity's ability to continue as a going concern, taking into account any policy or funding decisions the government has made which affect the continued existence of the entity. The Chief Executive is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the assessment indicates that it is not appropriate.

Auditor's responsibilities for the audit of the financial report

As required by section 31(1)(b) of the *Public Finance and Audit Act 1987*, I have audited the financial report of the Attorney-General's Department for the financial year ended 30 June 2026.

My objectives are to obtain reasonable assurance about whether the financial report as a whole is 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 this financial report.

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

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

My report refers only to the financial report described above and does not provide assurance over the integrity of electronic publication by the entity on any website nor does it provide an opinion on other information which may have been hyperlinked to/from the report.

I communicate with the Chief Executive about, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during the audit.



Andrew Blaskett
Auditor-General

23 September 2026

**Attorney-General's Department
(AGD)**

Financial Statements

For the year ended 30 June 2026

Attorney-General's Department
Statement of Certification
For the year ended 30 June 2026

We certify that the:

- financial statements of the Attorney-General's Department :
 - are in accordance with the accounts and records of the department;
 - comply with relevant Treasurer's Instructions;
 - comply with relevant accounting standards; and
 - present a true and fair view of the financial position of the department at the end of the financial year and the result of its operation and cash flows for the financial year.

- internal controls employed by the Attorney-General's Department for the financial year over its financial reporting and its preparation of financial statements have been effective.



Caroline Meador
Chief Executive
16 September 2026



Andrew Swanson FCPA
Executive Director, Finance People and Performance
16 September 2026

Attorney-General's Department
Statement of Comprehensive Income
For the year ended 30 June 2026

		2026 \$'000	2025 \$'000
Income	Note		
Appropriation	3.1	155 896	151 895
Fees and charges	3.2	142 816	131 507
Grants, subsidies and transfers	3.4	56 243	24 763
Recoveries	3.3	44 897	38 630
Resources received free of charge	3.5	4 827	4 568
Other income	3.6	-	349
Total income		404 679	351 712
Expenses			
Employee related expenses	4.1	210 144	188 736
Supplies and services	4.2	88 626	78 139
Grants and subsidies	4.3	45 073	37 048
Cash alignment transfers to Consolidated Account		18 912	7 572
Depreciation and amortisation	5.4, 5.7	6 340	6 664
Borrowing costs		-	16
Other expenses	4.4	1 022	796
Total expenses		370 117	318 971
Net result		34 562	32 741
Other comprehensive income			
<i>Items that will not be reclassified to net result</i>			
Changes in property, plant and equipment asset revaluation surplus	5.4	3 705	3 336
Total other comprehensive income		3 705	3 336
Total comprehensive result		38 267	36 077

The accompanying notes form part of these financial statements. The net result and total comprehensive result are attributable to the SA Government as owner.

Attorney-General's Department
Statement of Financial Position
As at 30 June 2026

		2026	2025
	Note	\$'000	\$'000
Current assets			
Cash and cash equivalents	5.2, 7.2	90 114	69 941
Receivables	5.3	23 188	22 223
Total current assets		113 302	92 164
Non-current assets			
Property, plant and equipment	5.4, 5.5	63 235	48 889
Intangible assets	5.7	22 658	13 679
Total non-current assets		85 893	62 568
Total assets		199 195	154 732
Current liabilities			
Employee related liabilities	6.3	22 201	18 377
Payables	6.2	14 488	11 951
Provisions	6.4	764	769
Other non-financial liabilities	6.5	261	210
Total current liabilities		37 714	31 307
Non-current liabilities			
Employee related liabilities	6.3	32 978	32 681
Provisions	6.4	2 891	3 036
Total non-current liabilities		35 869	35 717
Total liabilities		73 583	67 024
Net assets		125 612	87 708
Equity			
Retained earnings		113 789	79 590
Asset revaluation surplus	7.1	11 823	8 118
Total equity		125 612	87 708

The accompanying notes form part of these financial statements. The total equity is attributable to the SA Government as owner.

Attorney-General's Department
Statement of Changes in Equity
For the year ended 30 June 2026

	Note	Asset revaluation surplus \$'000	Retained earnings \$'000	Total equity \$'000
Balance at 1 July 2024		7 636	43 995	51 631
Net result for 2024-25		-	32 741	32 741
Gain on revaluation of land and buildings		3 336	-	3 336
Total comprehensive result for 2024-25		3 336	32 741	36 077
Transfer between equity components		(2 854)	2 854	-
Balance at 30 June 2025		8 118	79 590	87 708
Prior period adjustments		-	(363)	(363)
Adjusted balance at 1 July 2025		8 118	79 227	87 345
Net result for 2025-26		-	34 562	34 562
Gain on revaluation of land and buildings	5.4	3 705	-	3 705
Total comprehensive result for 2025-26		3 705	34 562	38 267
Balance at 30 June 2026		11 823	113 789	125 612

The accompanying notes form part of these financial statements. All changes in equity are attributable to the SA Government as owner.

Attorney-General's Department
Statement of Cash Flows
For the year ended 30 June 2026

		2026	2025
	Note	\$'000	\$'000
Cash flows from operating activities			
Cash inflows			
Appropriation		155 896	151 895
Fees and charges		144 075	148 714
Recoveries		46 754	29 370
Grants, subsidies and transfers		56 243	24 763
GST recovered		8 561	4 439
Other receipts		676	216
Cash generated from operations		412 205	359 397
Cash outflows			
Employee related payments		(206 302)	(186 541)
Payments for supplies and services		(90 869)	(81 066)
Payments of grants and subsidies		(49 266)	(40 480)
Cash alignment transfers to Consolidated Account		(18 912)	(7 572)
Interest paid		-	(16)
Other payments		(638)	(620)
Cash used in operations		(365 987)	(316 295)
Net cash provided by operating activities	7.2	46 218	43 102
Cash outflows			
Purchase of property, plant and equipment		(14 753)	(22 539)
Purchase of intangible assets		(11 292)	(6 082)
Cash used in investing activities		(26 045)	(28 621)
Net cash used in investing activities		(26 045)	(28 621)
Cash flows from financing activities			
Cash outflows			
Repayment of principal portion of lease liabilities		-	(228)
Cash used in financing activities		-	(228)
Net cash used in financing activities		-	(228)
Net increase/(decrease) in cash and cash equivalents		20 173	14 253
Cash and cash equivalents at the beginning of the period		69 941	55 688
Cash and cash equivalents at the end of the period	5.2, 7.2	90 114	69 941

The accompanying notes form part of these financial statements.

Attorney-General's Department

Notes to and forming part of the Financial Statements

For the year ended 30 June 2026

1. About the Attorney-General's Department

The Attorney-General's Department (the department) is a not-for-profit government department of the State of South Australia, established pursuant to the *Public Sector Act 2009*. The department is an administrative unit acting on behalf of the Crown.

The department produces both controlled and administered financial statements. The controlled financial statements include income, expenses, assets and liabilities, controlled or incurred by the department in its own right. The administered financial statements include income, expenses, assets and liabilities which the department administers on behalf of the SA Government but does not control. Except as otherwise disclosed, administered items are accounted for on the same basis and using the same accounting policies as for controlled items.

1.1. Basis of preparation

The financial statements are general purpose financial statements prepared in compliance with:

- section 23 of the *Public Finance and Audit Act 1987*;
- Treasurer's Instructions and Accounting Policy Statements issued by the Treasurer under the *Public Finance and Audit Act 1987*; and
- relevant Australian Accounting Standards.

The financial statements are prepared based on a 12 month reporting period and presented in Australian currency. All amounts in the financial statements and accompanying notes are rounded to the nearest thousand dollars (\$'000). The historical cost convention is used unless a different measurement basis is specifically disclosed in the note associated with the item measured.

Assets that are to be sold, consumed or realised as part of the normal operating cycle have been classified as current assets. Liabilities that are to be settled within 12 months after the end of the reporting period or for which the department has no right to defer the settlement for at least 12 months after the end of the reporting period are classified as current liabilities. All other assets and liabilities are classified as non-current.

The department is liable for fringe benefits tax (FBT) and goods and services tax (GST). GST collections and payments are reported in the department's controlled financial statements.

Income, expenses and assets are recognised net of the amount of GST except:

- when the GST incurred on a purchase of goods or services is not recoverable from the Australian Taxation Office, in which case the GST is recognised as part of the cost of acquisition of the asset or as part of the expense item applicable; and
- receivables and payables, which are stated with the amount of GST included.

The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables in the Statement of Financial Position.

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 are recoverable from, or payable to, the ATO are classified as operating cash flows.

Attorney-General's Department
Notes to and forming part of the Financial Statements
For the year ended 30 June 2026

1.2. Objectives and programs

Objectives

The objective of the department is to help create a South Australia that is safe, fair and the best place to do business. The department develops laws and policy that support safety, diversity, fairness and justice in the community by delivering efficient and appropriate services to our customers, in a way that is responsive, inclusive and collaborative.

The department provided the following programs during 2025-26:

Aboriginal Affairs and Reconciliation

Aboriginal Affairs and Reconciliation empowers Aboriginal people to have a stronger voice in decision making across government and within communities and provide leadership in the promotion of effective governance arrangements. Aboriginal Affairs and Reconciliation also provides whole of government policy advice and leadership, support engagement with Aboriginal stakeholders through the provision of culturally appropriate advice to government, facilitate the protection and preservation of Aboriginal heritage and culture, and support the state's Aboriginal land holding authorities.

Office of the Director of Public Prosecutions

The Director of Public Prosecutions (DPP) is an independent statutory officer who initiates and conducts criminal prosecutions in the Magistrates, District and Supreme Courts of South Australia. The DPP also initiates and conducts appeals in the Court of Appeal and the High Court of Australia. The objective of the Office of the DPP (ODPP) is to provide the people of South Australia with an independent and effective criminal prosecution service that is timely, efficient and just.

Crown Solicitor's Office

Through the Attorney-General, the Crown Solicitor's Office (CSO) provides legal services to ministers, government departments and government agencies, particularly where the risk to government is high, where there is significant need for a whole of government perspective, or the work is otherwise of particular public interest. This is achieved through the provision of legal advice, representation in courts and tribunals, and commercial legal services. This program also includes the administrative support provided to the Solicitor-General.

South Australian Civil and Administrative Tribunal

The South Australian Civil and Administrative Tribunal (SACAT) provides an accessible body for fair and independent decision making and the timely and efficient resolution of disputes across a diverse range of subject matter.

Office of Parliamentary Counsel

The Office of Parliamentary Counsel provides legislative drafting services to the government and private Members of Parliament. The Office of Parliamentary Counsel also manages a program for the revision and publication of legislation established under the *Legislation Revision and Publication Act 2002*. These functions contribute to an effective system of parliamentary democracy and a coherent, legally effective, and publicly accessible body of statute law. The services provided by the Office include specialist legal advice, drafting and coordination.

Legislative and Policy Services

Legislative and Policy Services provides specialist legal and policy advice and develops, and reviews legislative reform proposals. It undertakes policy development and delivers statistical and analytical services relating to criminal, civil and social justice matters that inform justice reform projects. It also manages a range of justice-related programs.

Attorney-General's Department
Notes to and forming part of the Financial Statements
For the year ended 30 June 2026

1.2. Objectives and programs (continued)

Forensic Science SA

Forensic Science SA provides forensic science services primarily relating to coronial and police investigations and ultimately supports the broader justice system.

Ombudsman SA

The Ombudsman is an independent statutory officer, reporting to Parliament. The Ombudsman investigates and attempts to resolve complaints against state agencies, statutory authorities, universities and local government agencies under the *Ombudsman Act 1972*, and identifies and investigates misconduct and maladministration in public administration. In addition, the Ombudsman reviews determinations made by agencies under the *Freedom of Information Act 1991* and has responsibilities in relation to complaints and access to information reviews under the *Return to Work Act 2014*.

Office of the Public Advocate

The *Guardianship and Administration Act 1993* establishes the Public Advocate to provide services to promote and protect the rights of people with a mental incapacity and/or a medical illness. The *Advance Care Directives Act 2013* and *Consent to Medical Treatment and Palliative Care Act 1995* authorise the Public Advocate to assist with dispute resolution in relation to advance care directives and consent to medical treatment. The Office of the Public Advocate (OPA) provides advocacy, guardianship, information, investigation, education and dispute resolution services to fulfil the statutory responsibilities of the Public Advocate.

Equal Opportunity SA

The Commissioner for Equal Opportunity is an independent statutory appointment with responsibility to administer the *Equal Opportunity Act 1984*. Equal Opportunity SA promotes equality of opportunity for all South Australians through the administration of anti-discrimination legislation.

State Records SA

State Records SA provides statutory services for the management of, and access to, the state's archival collection of state and local government records and provision of advice on records and information management, legislation, policy and practices. State Records SA also administers the state's freedom of information and privacy regimes and copyright agreements.

Justice Technology Services

Justice Technology Services contributes to criminal justice administration by providing a broad range of information management services to justice related agencies. The primary customers of Justice Technology Services are South Australia Police, Department for Correctional Services, Department for Child Protection, Courts Administration Authority, Department of Human Services and the Attorney-General's Department. Justice Technology Services manages the Justice Information System and Justice Information Exchange, a secure centralised facility that enables justice agencies to process, store and share information with high security, availability and performance.

Industrial Relations

Industrial Relations provides services to ensure the rights and obligations of employees are protected and the relevant law applied to prevent and resolve workplace disputes. This program also includes:

- SafeWork SA which, provides work health and safety and workplace relations education and compliance services that promote safe, fair, productive working lives and high standards of public safety for all South Australians.
- South Australian Employment Tribunal which provides efficient and cost-effective processes for resolving work related disputes and issues, acts with as little formality and technicality as possible and is flexible in the way in which it conducts its business.

Attorney-General's Department
Notes to and forming part of the Financial Statements
For the year ended 30 June 2026

1.2. Objectives and programs (continued)

Consumer and Business Services

Consumer and Business Services (CBS) protects consumers, supports and regulates business and records significant life events in South Australia. CBS performs a number of functions including licensing and registration, dispute resolution, ensuring legislative compliance, policy development and providing education and awareness campaigns to ensure the community is able to conduct business fairly, efficiently, competitively and safely.

Other

Certain items of the department are not allocated to programs.

The tables on the following pages present income, expenses, assets and liabilities attributable to each program.

Attorney-General's Department
Notes to and forming part of the Financial Statements
For the year ended 30 June 2026

1.2. Objectives and programs (continued)

	Aboriginal Affairs and Reconciliation		Office of the Director of Public Prosecutions		Crown Solicitor's Office		South Australian Civil and Administrative Tribunal		Office of Parliamentary Counsel	
Income and expenses by program	2026 \$'000	2025 \$'000	2026 \$'000	2025 \$'000	2026 \$'000	2025 \$'000	2026 \$'000	2025 \$'000	2026 \$'000	2025 \$'000
Income										
Appropriation	-	-	-	-	-	-	-	-	-	-
Fees and charges	-	21	-	-	31 362	29 895	724	699	-	-
Grants, subsidies and transfers	334	244	-	45	240	152	-	-	2 098	-
Recoveries	1 005	795	4 131	3 001	10 004	7 695	5 130	4 611	422	265
Resources received free of charge	-	-	-	-	-	-	-	-	-	-
Other income	-	-	-	-	-	-	-	-	-	-
Total income	1 339	1 060	4 131	3 046	41 606	37 742	5 854	5 310	2 520	265
Expenses										
Employee related expenses	(4 978)	(4 248)	(33 405)	(27 494)	(41 650)	(36 708)	(12 819)	(11 622)	(3 390)	(3 262)
Supplies and services	(2 021)	(2 164)	(12 358)	(8 354)	(6 438)	(6 048)	(6 323)	(4 502)	(1 161)	(654)
Grants and subsidies	(7 601)	(7 579)	-	-	(266)	(334)	-	-	-	-
Cash alignment transfers	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	(28)	(29)	-	-	-	-	(31)	(3)	(80)	(82)
Borrowing costs	-	-	-	-	-	-	-	-	-	-
Loss on revaluation of intangibles	-	-	-	-	-	-	-	-	-	-
Net loss from disposal of non-current assets	-	-	-	-	-	-	-	-	-	-
Other expenses	(34)	-	(915)	(742)	-	-	-	-	-	-
Total expenses	(14 662)	(14 020)	(46 678)	(36 590)	(48 354)	(43 090)	(19 173)	(16 127)	(4 631)	(3 998)
Net result	(13 323)	(12 960)	(42 547)	(33 544)	(6 748)	(5 348)	(13 319)	(10 817)	(2 111)	(3 733)

Attorney-General's Department
Notes to and forming part of the Financial Statements
For the year ended 30 June 2026

1.2 Objectives and programs (continued)

Income and expenses by program	Legislative and Policy Services		Forensic Science SA		Ombudsman SA		Office of the Public Advocate		Equal Opportunity SA	
	2026 \$'000	2025 \$'000	2026 \$'000	2025 \$'000	2026 \$'000	2025 \$'000	2026 \$'000	2025 \$'000	2026 \$'000	2025 \$'000
Income										
Appropriation	-	-	-	-	-	-	-	-	-	-
Fees and charges	-	-	1 515	1 383	-	-	-	-	-	2
Grants, subsidies and transfers	51 322	21 222	-	-	-	-	-	-	-	-
Recoveries	1 461	1 663	2 205	1 826	425	411	150	135	-	-
Resources received free of charge	-	-	-	-	-	-	-	-	-	-
Other income	-	5	-	-	-	-	-	-	-	-
Total income	52 783	22 890	3 720	3 209	425	411	150	135	-	2
Expenses										
Employee related expenses	(4 346)	(4 393)	(23 002)	(21 025)	(3 371)	(3 315)	(7 749)	(7 250)	(769)	(677)
Supplies and services	(910)	(3 507)	(12 771)	(10 762)	(721)	(610)	(1 180)	(1 083)	(409)	(457)
Grants and subsidies	(35 497)	(25 697)	-	(90)	-	-	-	-	-	-
Depreciation and amortisation	-	-	(1 670)	(2 064)	(35)	(55)	(115)	(118)	-	-
Other expenses	(53)	-	(2)	-	-	-	-	-	-	-
Total expenses	(40 806)	(33 597)	(37 445)	(33 941)	(4 127)	(3 980)	(9 044)	(8 451)	(1 178)	(1 134)
Net result	11 977	(10 707)	(33 725)	(30 732)	(3 702)	(3 569)	(8 894)	(8 316)	(1 178)	(1 132)

Attorney-General's Department
Notes to and forming part of the Financial Statements
For the year ended 30 June 2026

1.2. Objectives and programs (continued)

Income and expenses by program	State Records SA		Justice Technology Services		Industrial Relations		Consumer and Business Services		Other	
	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Income										
Appropriation	-	-	-	-	-	-	-	-	155 896	151 895
Fees and charges	198	172	12 461	12 368	42 056	36 960	54 500	50 007	-	-
Grants, subsidies and transfers	-	-	-	2 050	-	-	2 249	-	-	1 050
Recoveries	664	168	-	-	10 902	10 158	8 398	7 902	-	-
Resources received free of charge	-	-	-	-	-	-	-	-	4 827	4 568
Other income	-	-	-	7	-	(2)	-	-	-	339
Total income	862	340	12 461	14 425	52 958	47 116	65 147	57 909	160 723	157 852
Expenses										
Employee related expenses	(3 559)	(3 475)	(4 444)	(4 050)	(38 527)	(34 828)	(28 135)	(26 389)	-	-
Supplies and services	(4 748)	(4 060)	(10 395)	(10 511)	(17 051)	(12 646)	(12 140)	(12 781)	-	-
Grants and subsidies	-	-	-	-	(1 180)	(2 649)	(529)	(579)	-	(120)
Cash alignment transfers	-	-	-	-	-	-	-	-	(18 912)	(7 572)
Depreciation and amortisation	(340)	(333)	(169)	(157)	(620)	(1 408)	(3 252)	(2 415)	-	-
Borrowing costs	-	-	-	-	-	-	-	(16)	-	-
Other expenses	-	-	(18)	(52)	3	-	(3)	(2)	-	-
Total expenses	(8 647)	(7 868)	(15 026)	(14 770)	(57 375)	(51 531)	(44 059)	(42 182)	(18 912)	(7 692)
Net result	(7 785)	(7 528)	(2 565)	(345)	(4 417)	(4 415)	21 088	15 727	141 811	150 160

Attorney-General's Department
Notes to and forming part of the Financial Statements
For the year ended 30 June 2026

1.2. Objectives and programs (continued)

Income and expenses by program

	Total	
	2026	2025
	\$'000	\$'000
Income		
Appropriation	155 896	151 895
Fees and charges	142 816	131 507
Grants, subsidies and transfers	56 243	24 763
Recoveries	44 897	38 630
Resources received free of charge	4 827	4 568
Other income	-	349
Total income	404 679	351 712
Expenses		
Employee related expenses	(210 144)	(188 736)
Supplies and services	(88 626)	(78 139)
Grants and subsidies	(45 073)	(37 048)
Cash alignment transfers	(18 912)	(7 572)
Depreciation and amortisation	(6 340)	(6 664)
Borrowing costs	-	(16)
Other expenses	(1 022)	(796)
Total expenses	(370 117)	(318 971)
Net result	34 562	32 741

Attorney-General's Department
Notes to and forming part of the Financial Statements
As at 30 June 2026

1.2. Objectives and programs (continued)

Assets and liabilities by program as at 30 June	Aboriginal Affairs and Reconciliation		Office of the Director of Public Prosecutions		Crown Solicitor's Office		South Australian Civil and Administrative Tribunal		Office of Parliamentary Counsel	
	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Current assets										
Cash and cash equivalents	-	-	-	-	-	-	-	-	-	-
Receivables	524	1 297	321	284	6 109	7 143	1 656	1 028	12	6
Total current assets	524	1 297	321	284	6 109	7 143	1 656	1 028	12	6
Non-current assets										
Property, plant and equipment	1 752	1 408	25	22	-	-	365	399	1 071	1 152
Intangible assets	-	-	329	250	-	-	-	-	-	-
Total non-current assets	1 752	1 408	354	272	-	-	365	399	1 071	1 152
Total assets	2 276	2 705	675	556	6 109	7 143	2 021	1 427	1 083	1 158
Current liabilities										
Employee related liabilities	(547)	(408)	(4 268)	(2 957)	(4 158)	(3 635)	(1 467)	(998)	(422)	(335)
Payables	(1 965)	(1 383)	(4 163)	(1 046)	(496)	(107)	(324)	(500)	(33)	(19)
Provisions	(19)	(17)	(146)	(123)	(143)	(154)	(51)	(41)	(14)	(14)
Other non-financial liabilities	-	-	-	-	-	-	-	-	-	-
Total current liabilities	(2 531)	(1 808)	(8 577)	(4 126)	(4 797)	(3 896)	(1 842)	(1 539)	(469)	(368)
Non-current liabilities										
Employee related liabilities	(916)	(925)	(5 026)	(4 257)	(7 776)	(7 816)	(1 408)	(1 360)	(720)	(769)
Provisions	(80)	(86)	(440)	(395)	(680)	(725)	(123)	(126)	(63)	(71)
Total non-current liabilities	(996)	(1 011)	(5 466)	(4 652)	(8 456)	(8 541)	(1 531)	(1 486)	(783)	(840)
Total liabilities	(3 527)	(2 819)	(14 043)	(8 778)	(13 253)	(12 437)	(3 373)	(3 025)	(1 252)	(1 208)
Net assets	(1 251)	(114)	(13 368)	(8 222)	(7 144)	(5 294)	(1 352)	(1 598)	(169)	(50)

Attorney-General's Department
Notes to and forming part of the Financial Statements
As at 30 June 2026

1.2. Objectives and programs (continued)

Assets and liabilities by program as at 30 June	Legislative and Policy				Office of the Public					
	Services		Forensic Science SA		Ombudsman SA		Advocate		Equal Opportunity SA	
	2026 \$'000	2025 \$'000	2026 \$'000	2025 \$'000	2026 \$'000	2025 \$'000	2026 \$'000	2025 \$'000	2026 \$'000	2025 \$'000
Current assets										
Cash and cash equivalents	-	-	174	173	-	-	-	-	-	-
Receivables	2 138	1 588	1 345	1 859	12	74	19	108	1	23
Total current assets	2 138	1 588	1 519	2 032	12	74	19	108	1	23
Non-current assets										
Property, plant and equipment	-	-	10 037	6 016	4	95	1 321	1 459	-	-
Intangible assets	-	-	1 406	2 037	-	-	-	-	-	-
Total non-current assets	-	-	11 443	8 053	4	95	1 321	1 459	-	-
Total assets	2 138	1 588	12 962	10 085	16	169	1 340	1 567	1	23
Current liabilities										
Employee related liabilities	(510)	(547)	(2 481)	(2 018)	(395)	(364)	(707)	(657)	(31)	(52)
Payables	(1 355)	(1 664)	(1 675)	(2 931)	(72)	(27)	(222)	(240)	(2)	(19)
Provisions	(18)	(23)	(85)	(84)	(14)	(15)	(24)	(27)	(1)	(2)
Other non-financial liabilities	-	-	(95)	-	-	-	-	(122)	-	-
Total current liabilities	(1 883)	(2 234)	(4 336)	(5 033)	(481)	(406)	(953)	(1 046)	(34)	(73)
Non-current liabilities										
Employee related liabilities	(809)	(918)	(3 921)	(3 874)	(408)	(473)	(1 068)	(1 163)	(62)	(100)
Provisions	(71)	(85)	(343)	(360)	(36)	(44)	(93)	(108)	(5)	(9)
Total non-current liabilities	(880)	(1 003)	(4 264)	(4 234)	(444)	(517)	(1 161)	(1 271)	(67)	(109)
Total liabilities	(2 763)	(3 237)	(8 600)	(9 267)	(925)	(923)	(2 114)	(2 317)	(101)	(182)
Net assets	(625)	(1 649)	4 362	818	(909)	(754)	(774)	(750)	(100)	(159)

Attorney-General's Department
Notes to and forming part of the Financial Statements
As at 30 June 2026

1.2. Objectives and programs (continued)

Assets and liabilities by program as at 30 June	State Records SA		Justice Technology Services		Industrial Relations		Consumer and Business Services		Other	
	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Current assets										
Cash and cash equivalents	-	-	-	-	-	-	4 826	4 826	85 114	64 942
Receivables	214	187	2 587	1 195	5 377	6 283	2 873	1 148	-	-
Total current assets	214	187	2 587	1 195	5 377	6 283	7 699	5 974	85 114	64 942
Non-current assets										
Property, plant and equipment	752	1 222	2 633	1 507	38 195	35 262	7 080	347	-	-
Intangible assets	-	72	59	46	14 106	3 914	6 758	7 360	-	-
Total non-current assets	752	1 294	2 692	1 553	52 301	39 176	13 838	7 707	-	-
Total assets	966	1 481	5 279	2 748	57 678	45 459	21 537	13 681	85 114	64 942
Current liabilities										
Employee related liabilities	(262)	(259)	(446)	(471)	(3 508)	(3 036)	(2 999)	(2 640)	-	-
Payables	(56)	(133)	(1 353)	(1 066)	(1 718)	(917)	(1 054)	(1 899)	-	-
Provisions	(11)	(13)	(15)	(20)	(120)	(126)	(103)	(110)	-	-
Other non-financial liabilities	(160)	-	-	-	(2)	(1)	(4)	(87)	-	-
Total current liabilities	(489)	(405)	(1 814)	(1 557)	(5 348)	(4 080)	(4 160)	(4 736)	-	-
Non-current liabilities										
Employee related liabilities	(700)	(757)	(884)	(715)	(4 830)	(4 970)	(4 450)	(4 584)	-	-
Provisions	(65)	(74)	(77)	(66)	(426)	(461)	(389)	(426)	-	-
Total non-current liabilities	(765)	(831)	(961)	(781)	(5 256)	(5 431)	(4 839)	(5 010)	-	-
Total liabilities	(1 254)	(1 236)	(2 775)	(2 338)	(10 604)	(9 511)	(8 999)	(9 746)	-	-
Net assets	(288)	245	2 504	410	47 074	35 948	12 538	3 935	85 114	64 942

Attorney-General's Department
Notes to and forming part of the Financial Statements
As at 30 June 2026

1.2. Objectives and programs (continued)

Assets and liabilities by program
as at 30 June

	Total	
	2026	2025
	\$'000	\$'000
Current assets		
Cash and cash equivalents	90 114	69 941
Receivables	23 188	22 223
Total current assets	113 302	92 164
Non-current assets		
Property, plant and equipment	63 235	48 889
Intangible assets	22 658	13 679
Total non-current assets	85 893	62 568
Total assets	199 195	154 732
Current liabilities		
Employee related liabilities	(22 201)	(18 377)
Payables	(14 488)	(11 951)
Provisions	(764)	(769)
Other non-financial liabilities	(261)	(210)
Total current liabilities	(37 714)	(31 307)
Non-current liabilities		
Employee related liabilities	(32 978)	(32 681)
Provisions	(2 891)	(3 036)
Total non-current liabilities	(35 869)	(35 717)
Total liabilities	(73 583)	(67 024)
Net assets	125 612	87 708

Attorney-General's Department
Notes to and forming part of the Financial Statements
For the year ended 30 June 2026

1.3. Budget performance

The budget performance table compares the department's outcomes against budget information presented to Parliament (2025-26 Budget Paper 4, volume 1). Appropriation reflects appropriation issued to special deposit accounts and deposit accounts controlled by the department. The budget amounts have not been adjusted to reflect revised budgets or administrative restructures. The budget process is not subject to audit.

	Note	Original budget 2026 \$'000	Actual 2026 \$'000	Variance \$'000
Statement of Comprehensive Income				
Income				
Appropriation		155 240	155 896	656
Fees and charges		127 317	142 816	15 499
Recoveries		29 275	44 897	15 622
Grants, subsidies and transfers		47 132	56 243	9 111
Resources received free of charge		5 597	4 827	(770)
Total income		364 561	404 679	40 118
Expenses				
Employee related expenses	a	191 181	210 144	(18 963)
Supplies and services		82 140	88 626	(6 486)
Grants and subsidies		45 366	45 073	293
Cash alignment transfers to Consolidated Account		-	18 912	(18 912)
Depreciation and amortisation		7 721	6 340	1 381
Other expenses		6 774	1 022	5 752
Total expenses		333 182	370 117	(36 935)
Net result		31 379	34 562	3 183
Other comprehensive income				
<i>Items that will not be reclassified to net result</i>				
Changes to asset revaluation surplus	b	-	3 705	3 705
Total other comprehensive income		-	3 705	3 705
Total comprehensive result		31 379	38 267	6 888

Explanations are provided below for any variances where the variance exceeds the greater of 10% of the original budgeted amount and 5% of original budgeted total expenses.

- a Variance mainly relates to expenses made under the South Australian Public Sector Enterprise Agreement: Salaried 2026.
- b Variance relates to a gain on revaluation following an independent valuation of the department's land and buildings as at 30 June 2026.

Attorney-General's Department
Notes to and forming part of the Financial Statements
For the year ended 30 June 2026

1.3. Budget performance (continued)

	Note	Original budget 2026 \$'000	Actual 2026 \$'000	Variance \$'000
Investing expenditure summary				
Total new projects		560	1 095	(535)
Total existing projects	c	17 958	22 888	(4 930)
Total annual programs		1 872	2 062	(190)
Total investing expenditure		20 390	26 045	(5 655)

- c The majority of the investing expenditure variance relates to additional expenditure approved during 2025-26 and included in the revised budget.

1.4. Significant transactions with government related entities

Significant transactions with the SA Government are identifiable throughout this financial report. In addition:

- \$30 million in fees and charges received from various SA Government entities for legal services provided by the Crown Solicitor's Office.
- \$24.3 million in payments to the Department for Infrastructure and Transport (DIT) for accommodation.
- \$12.7 million in fees and charges received from various SA Government entities for network services provided by Justice Technology Services.

Attorney-General's Department
Notes to and forming part of the Financial Statements
For the year ended 30 June 2026

2. Board and committees

2.1. Key management personnel

Key management personnel of the department include the Attorney-General, Minister for Consumer and Business Affairs, the Chief Executive Officer and the 12 members of the Executive Management Group who have responsibility for the strategic direction and management of the department.

The compensation disclosed in this note excludes salaries and other benefits the Ministers receive. Ministerial remuneration and allowances are set by the *Parliamentary Remuneration Act 1990* and the Remuneration Tribunal of SA respectively and are payable from the Consolidated Account under section 6 of the *Parliamentary Remuneration Act 1990*. These costs are reflected in the Administered Statements.

Compensation detailed below excludes the salaries and other benefits for the Public Trustee as these are reflected in the Public Trustee financial statements.

	2026	2025
	\$'000	\$'000
Compensation		
Salaries and other short-term employee benefits	3 582	3 695
Post-employment benefits	433	524
Other long-term employment benefits	-	203
Other	-	109
Total compensation	4 015	4 531

Transactions with key management personnel and other related parties

The department did not enter into any transactions with key management personnel or their close family during the reporting period.

2.2. Board and committee members

Members during the 2025-26 financial year were:

Audit and Risk Management Committee

C McSporran (Chair) (appointed 1/02/2026)
A Kilvert* (resigned 12/12/2025)
B Schumann* (resigned 1/05/2026)
D Contala (Chair) (resigned 3/12/2025)
D Mazzone*
F Gowen*
J De Vries*
K Hawkins* (appointed 1/05/2026)
M Smith*
M Harrison* (appointed 1/02/2026)
P Chau* (resigned 31/01/2026)

State Records Council

K Nicholas* (Chair)
A Wells (appointed 29/01/2026)
A Spiniello (appointed 29/01/2026)
A Kauschke* (appointed 29/01/2026)
D Hanchant-Nichols
D Horton* (resigned 28/01/2026)
H Stock (resigned 28/01/2026)
J O'Connor*
J Scott (resigned 18/01/2026)
K Hazel
K White (resigned 28/01/2026)
A Paul*
S Sarris (appointed 29/01/2026)

Attorney-General's Department
Notes to and forming part of the Financial Statements
For the year ended 30 June 2026

State Aboriginal Heritage Committee

F Singer (Chair)
J Haynes (Vice Chair)
A Abdullah-Highfold*
E Kite (appointed 1/07/2025)
K Gibson*
K Jones
K Thomas
M Liddle (appointed 1/07/2025)
R Neville (appointed 1/07/2025)
S Haseldine
V Dodd

Privacy Committee of SA

S Coleman* (Chair)
A Eggers*
D Billich
N Morelli
P Reid*
S Whitten*

SafeWork SA Advisory Committee

E Ranieri* (Chair)
The Hon. K J Maher*
A Madeley
C Meador*
C Bishop
D Beasley
E van der Linden
K van Gorp*
K Morgan* (resigned 12/08/2025)
G Farrell*
M Francis*
M McCabe (appointed 20/10/2025)
M Nizamis
M Mawby
R O'Brien
T Newell*

* In accordance with the Premier and Cabinet Circular No. 016, these officers did not receive any remuneration for board/committee duties during the financial year.

Board and committee remuneration

The number of members whose remuneration received or receivable falls within the following bands:

	2026	2025
\$0	28	33
\$1 - \$19 999	29	17
Total number of members	57	50

The total remuneration received or receivable by members was \$45,400 (2025: \$46,300). Remuneration of members reflects all costs of performing board/committee member duties including sitting fees, superannuation contributions, salary sacrifice benefits, fringe benefits and any related fringe benefits tax paid/payable. For the purposes of this table, the travel allowance paid to members of the State Aboriginal Heritage Committee has not been included as remuneration as it is considered to be a reimbursement of direct out-of-pocket expenses incurred by the relevant members.

Unless otherwise disclosed, transactions between members are on conditions no more favourable than those that it is reasonable to expect the entity would have adopted if dealing with the related party at arm's length in the same circumstances.

Attorney-General's Department
Notes to and forming part of the Financial Statements
For the year ended 30 June 2026

3. Income

3.1. Appropriation

	2026	2025
	\$'000	\$'000
Appropriation from Consolidated Account pursuant to the <i>Appropriation Act</i>	155 240	144 749
Appropriation from Governor's Appropriation Fund	656	7 146
Total appropriation	155 896	151 895

Appropriations are recognised on receipt.

Total revenues from appropriation consist of \$138.3 million (2025: \$121.1 million) for operational funding and \$17.6 million (2025: \$31.8 million) for capital projects.

3.2. Fees and charges

	2026	2025
	\$'000	\$'000
Licence and regulatory fees	63 114	57 389
SafeWork SA prescribed fee	34 523	29 948
Legal services	30 149	28 470
Network services	12 758	13 467
Forensic services	1 527	1 386
Other	745	847
Total fees and charges	142 816	131 507

All revenue from fees and charges is revenue recognised from contracts with customers except for the SafeWork SA prescribed fee.

The department recognises revenue from the following major sources:

Licence and regulatory fees

Licences, registrations and business notifications are issued to businesses, industries and community groups. These include, amongst others, occupational, work and trade licences, liquor, gambling and lottery licences. Revenue from licenses is recognised at a point in time when a fee is paid as they meet the short term/low value licence recognition exemption in AASB 15.

SafeWork SA prescribed fee

ReturnToWorkSA collects the Workplace Health and Safety fee on SafeWork SA's behalf. This fee is added to the ReturnToWorkSA premium and contributes to costs associated with the government's work health and safety activities. Revenue is recognised on receipt.

Legal services

The Crown Solicitor's Office provides legal services/advice to Cabinet, Ministers and government agencies including the representation at courts and tribunals, conveyancing and property related services, and represents the government before courts and tribunals, drafts legal documents and provides conveyancing and other property related services. Revenue from legal services is recognised on a time and material basis as services are provided for certain matters.

Attorney-General's Department
Notes to and forming part of the Financial Statements
For the year ended 30 June 2026

3.3. Recoveries

	2026	2025
	\$'000	\$'000
Recovery of expenditure for:		
SA Employment Tribunal	9 869	9 079
Crown Solicitor's Office	9 408	7 225
Consumer and Business Services	7 897	7 419
SA Civil and Administrative Tribunal	4 825	4 330
Office of the Director of Public Prosecutions	3 885	1 081
Forensic Science SA	2 076	1 713
Justice Policy and Analytics	1 363	1 561
Aboriginal Affairs and Reconciliation	944	752
State Records SA	558	158
Ombudsman SA	400	386
Parliamentary Counsel	397	249
SafeWork SA	345	411
Other	2 930	4 266
Total recoveries	44 897	38 630

The Crown Solicitor's Office recover costs for dedicated outposted lawyer arrangements with other Government agencies.

3.4. Grants, subsidies and transfers

	2026	2025
	\$'000	\$'000
Commonwealth-sourced grants		
National Legal Assistance - Aboriginal Legal Services	12 161	7 390
National Legal Assistance - Community Legal Centres	9 601	7 629
National Legal Assistance - Women's Legal Services	5 217	-
National Legal Assistance - Family Violence Prevention	4 838	-
National Legal Assistance - Administration	903	612
Specialised and trauma-informed legal services for victim-survivors of sexual assault	575	-
Family Law Pilot Program	-	3 570
Vulnerable Women	-	2 021
Other	91	-
Total commonwealth-sourced grants	33 386	21 222
SA Government grants, subsidies and transfers		
Justice Technology Services	10 914	2 050
Treasurer's Contingency Fund	8 840	1 050
Consumer and Business Services	1 368	-
Parliamentary Counsel	1 361	-
Aboriginal Affairs and Reconciliation	218	244
Crown Solicitor's Office	156	152
Other	-	45
Total SA Government grants, subsidies and transfers	22 857	3 541
Total grants, subsidies and transfers	56 243	24 763

Revenue associated with the Family Law Pilot and Vulnerable Women programs are included in National Legal Assistance revenues in 2026

Attorney-General's Department
Notes to and forming part of the Financial Statements
For the year ended 30 June 2026

Commonwealth-sourced grants and funding are recognised in accordance with AASB 1058 as income on receipt. Obligations under Commonwealth-sourced grants and funding are required to be met by the State of South Australia.

The Commonwealth funding listed above mainly relates to income received under the National Access to Justice Partnership (NAJP) agreement.

SA Government grants and subsidies are recognised on receipt.

3.5. Resources received free of charge

	2026	2025
	\$'000	\$'000
Services received free of charge - Department of Treasury & Finance - ICT	2 946	2 873
Services received free of charge - Shared Services SA	1 452	1 356
Services received free of charge - Audit Office of SA	306	339
Services received free of charge - Department of the Premier and Cabinet	123	-
Total resources received free of charge	4 827	4 568

Contribution of services are recognised only when a fair value can be determined reliably, and the services would be purchased if they had not been donated.

The department receives Financial Accounting, Taxation, Payroll, Accounts Payable and Accounts Receivable services from Shared Services SA free of charge. Some ICT services are also received from the Department of Treasury and Finance and media monitoring services are received from the Department of the Premier and Cabinet. From 2024-25, audit fees are accounted for as auditing services received free of charge, under *AASB 1058 Income of Not-for-Profit Entities*. A corresponding expense is recognised in the financial statements (see note 4.2 and 4.4).

3.6. Other income

	2026	2025
	\$'000	\$'000
Prior year audit fee	-	339
Other	-	10
Total other income	-	349

Other income also includes refunds and other recoveries and are recognised on receipt.

Attorney-General's Department
Notes to and forming part of the Financial Statements
For the year ended 30 June 2026

4. Expenses

4.1. Employee related expenses

	2026	2025
	\$'000	\$'000
Salaries and wages	153 948	137 506
Superannuation	21 848	18 972
Annual leave	15 095	13 053
Long service leave	4 453	5 015
Board and tribunal fees	3 021	2 851
Workers' compensation	960	1 651
Skills and experience retention leave	885	811
Other employee related expenses	9 934	8 877
Total employee related expenses	210 144	188 736

Employment expenses

Departmental employees are employed under Part 7 of the *Public Sector Act 2009*.

The superannuation expense represents the department's contributions to superannuation plans in respect of current services of current employees.

Attorney-General's Department
Notes to and forming part of the Financial Statements
For the year ended 30 June 2026

4.1. Employee related expenses (continued)

Employee remuneration

The number of employees whose remuneration received or receivable falls within the following bands:

	2026	2025
	Number	Number
\$171 001 to \$177 000#	N/A	24
\$177 001 to \$197 000*	48	25
\$197 001 to \$217 000*	25	14
\$217 001 to \$237 000	15	13
\$237 001 to \$257 000*	12	31
\$257 001 to \$277 000*	29	4
\$277 001 to \$297 000*	9	3
\$297 001 to \$317 000	1	2
\$317 001 to \$337 000*	4	7
\$337 001 to \$357 000	5	5
\$357 001 to \$377 000	2	1
\$377 001 to \$397 000	2	-
\$417 001 to \$437 000	-	2
\$457 001 to \$477 000	-	2
\$497 001 to \$517 000*	2	1
\$517 001 to \$537 000	-	1
\$537 001 to \$557 000	2	1
\$597 001 to \$617 000	-	1
\$617 001 to \$637 000	2	1
\$637 001 to \$657 000	1	-
\$677 001 to \$697 000	-	4
\$697 001 to \$717 000	4	-
\$717 001 to \$737 000	1	-
Total number of officers	164	142

This band has been included for the purposes of reporting comparative figures based on the executive base level remuneration rate for 2024-25.

* Includes payment of long service leave, annual leave, termination benefits for officers who have left the department.

Total remuneration received by these officers for the year was \$43.2 million (2025: \$36.6 million).

The table includes all employees who received remuneration equal to or greater than the base executive remuneration level during the year. Remuneration of employees reflects all costs of employment including salaries and wages, payments in lieu of leave, superannuation contributions, salary sacrifice benefits and fringe benefits and any related fringe benefits tax paid or payable in respect of those benefits as well as any termination benefits for employees who have left the department.

Employee remuneration by category

	2026	2025
	Number	Number
Legal	97	80
Executive	30	29
Other	37	33
Total number of officers	164	142

Attorney-General's Department
Notes to and forming part of the Financial Statements
For the year ended 30 June 2026

4.2. Supplies and services

	2026	2025
	\$'000	\$'000
Accommodation	29 518	27 344
Information technology and communications	24 151	21 131
Contract staff	4 602	4 875
Staff payments	2 670	2 254
Legal fees	2 323	2 814
Laboratory supplies	2 124	1 238
Repairs, maintenance and minor purchases	1 967	1 624
Promotions and publications	1 797	1 340
Outsourced services	1 667	1 637
Shared Services SA charges	1 515	1 412
Office expenses	1 396	1 286
Motor vehicle expenses	982	522
Consultants	809	592
Telephone related expenses	480	448
Storage and archive costs	380	413
Tax payments	213	274
Other	12 032	8 935
Total supplies and services	88 626	78 139

Shared Services SA charges consist mainly of services received free of charge (see note 3.5).

Accommodation

Most of the department's accommodation is provided by the Department for Infrastructure and Transport under Memoranda of Administrative Arrangement issued in accordance with Government-wide accommodation policies. These accommodation costs are recognised as expenses as they become due, as the arrangements do not meet the definition of a lease set out in AASB 16 and accordingly are expensed.

Attorney-General's Department
Notes to and forming part of the Financial Statements
For the year ended 30 June 2026

4.3. Grants and Subsidies

	2026	2025
	\$'000	\$'000
National Legal Assistance - Aboriginal Legal Services	12 162	9 220
National Legal Assistance - Community Legal Services	10 698	9 784
National Legal Assistance - Women's Legal Services	5 259	4 920
National Legal Assistance - Family Violence Prevention	4 304	-
Aboriginal Community Controlled Organisations	3 005	1 811
Justice Policy	2 449	1 247
APY Lands	1 694	1 653
Aboriginal Lands Trust	1 082	1 056
SafeWork Australia	895	870
Other	3 525	6 487
Total grants and subsidies	45 073	37 048

4.4. Other expenses

	2026	2025
	\$'000	\$'000
Witness expenses	554	504
Services provided free of charge	302	242
Donated assets	87	-
Other	79	50
Total other expenses	1 022	796

Other expenses includes the fair value of audit services received from the Audit Office of South Australia for work performed under the *Public Finance and Audit Act 1987* of \$302 000 (2025: \$339 000). No other services were provided by the Audit Office of South Australia.

Attorney-General's Department
Notes to and forming part of the Financial Statements
For the year ended 30 June 2026

5. Assets

5.1. Financial assets

	2026	2025
	\$'000	\$'000
Financial assets measured at amortised cost		
Cash and cash equivalents	90 114	69 941
Contractual receivables	15 713	12 806
Total financial assets	105 827	82 747

All financial assets are measured at amortised cost.

5.2. Cash and cash equivalents

	2026	2025
	\$'000	\$'000
Deposits with the Treasurer (Special deposit accounts)		
Operating Account	61 058	40 885
Accrual Appropriation Excess Funds	29 015	29 015
Total deposits with the Treasurer (Special deposit accounts)	90 073	69 900
Cash on hand (including petty cash)	41	41
Total cash and cash equivalents in the Statement of Financial Position	90 114	69 941

Deposits with the Treasurer

Special deposit accounts are established under section 8 of the *Public Finance and Audit Act 1987*. Special deposit accounts must be used in accordance with their approved purpose.

Some of the department's appropriation is deposited into the Accrual Appropriation Excess Funds Account. Although the department controls the money reported above in the Accrual Appropriation Excess Funds Account, its use must be approved by the Treasurer. The department does not earn interest on its deposits with the Treasurer.

Attorney-General's Department
Notes to and forming part of the Financial Statements
For the year ended 30 June 2026

5.3. Receivables

	2026	2025
	\$'000	\$'000
Current receivables		
Contractual receivables		
Receivables from sale of goods and services	15 713	12 806
Total contractual receivables	15 713	12 806
Statutory receivables		
GST receivable	3 487	4 709
Total statutory receivables	3 487	4 709
Prepayments	3 988	4 708
Total current receivables	23 188	22 223
 Total receivables	 23 188	 22 223

All receivables are non-interest bearing. They are held with the objective of collecting the contractual cash flows.

Contractual receivables

Contractual receivables arise in the normal course of selling goods and services to other government agencies and to the public. Contractual receivables are normally settled within 30 days after the issue of an invoice or the goods/services have been provided under a contractual arrangement.

Other than as recognised in the allowance for impairment loss on receivables, it is not anticipated that counterparties will fail to discharge their obligations. The carrying amount of receivables approximates net fair value due to being receivable on demand. There is no concentration of credit risk.

Refer to note 10.2 for further information on risk management.

Allowance for impairment loss on contractual receivables

Impairment losses relate to contracts with customers external to SA Government.

Refer to note 10.2 for details regarding credit risk and the methodology for determining impairment.

Statutory receivables

Statutory receivables do not arise from contracts with customers. They are related to taxes and equivalents as well as statutory fees and charges. Statutory receivables are recognised and measured similarly to contractual receivables. Statutory receivables are not financial assets.

The net amount of GST is included as a part of statutory receivables.

No impairment loss was recognised in relation to statutory receivables.

Attorney-General's Department
Notes to and forming part of the Financial Statements
For the year ended 30 June 2026

5.4. Property, plant and equipment by asset class

Property, plant and equipment comprises tangible assets owned and right-of-use (leased) assets. The assets presented below do not meet the definition of investment property.

Reconciliation 2025-26

	Leasehold improvements	Plant and equipment	Information technology	Library collections	Land and Buildings	Capital work in progress	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at the beginning of the period	13 378	3 734	532	407	21 881	8 957	48 889
Acquisitions	-	1 401	-	-	-	13 352	14 753
Transfers to/(from) work in progress	1 095	612	-	-	-	(1 707)	-
Depreciation	(2 415)	(1 294)	(148)	-	(170)	-	(4 027)
Revaluation increment	-	-	-	-	3 705	-	3 705
Disposals	-	(87)	-	-	-	-	(87)
Other	-	2	-	-	-	-	2
Carrying amount at the end of the period	12 058	4 368	384	407	25 416	20 602	63 235
Gross carrying amount							
Gross carrying amount	32 260	22 392	4 747	407	30 615	20 602	111 023
Accumulated depreciation	(20 202)	(18 024)	(4 363)	-	(5 199)	-	(47 788)
Carrying amount at the end of the period	12 058	4 368	384	407	25 416	20 602	63 235

Attorney-General's Department
Notes to and forming part of the Financial Statements
For the year ended 30 June 2026

5.4 Property, plant and equipment by asset class (continued)

Reconciliation 2024-25

	Leasehold improvements	Plant and equipment	Information technology	Library collections	Land and Buildings	Right-of-use vehicles	Capital work in progress	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at the beginning of the period	15 999	3 483	338	406	5 591	458	1 836	28 111
Acquisitions	232	1 593	310	-	13 096	239	7 308	22 778
Transfers to/(from) work in progress	59	129	-	-	-	-	(188)	-
Depreciation	(2 913)	(1 471)	(116)	-	(141)	(232)	-	(4 873)
Revaluation increment	-	-	-	-	3 336	-	-	3 336
Disposals	-	-	-	-	-	(462)	-	(462)
Other	1	-	-	1	(1)	(3)	1	(1)
Subtotal	13 378	3 734	532	407	21 881	-	8 957	48 889
Gross carrying amount								
Gross carrying amount	31 165	20 625	4 839	407	22 445	-	8 957	88 438
Accumulated depreciation	(17 787)	(16 891)	(4 307)	-	(564)	-	-	(39 549)
Carrying amount at the end of the period	13 378	3 734	532	407	21 881	-	8 957	48 889

Attorney-General's Department
Notes to and forming part of the Financial Statements
For the year ended 30 June 2026

5.4 Property, plant and equipment by asset class (continued)

All non-current assets not held for sale with a limited useful life are systematically depreciated/amortised over their useful lives in a manner that reflects the consumption of their service potential. Amortisation is used in relation to intangible assets such as software, while depreciation is applied to tangible assets such as property, plant and equipment.

Library collections are not depreciated.

5.5. Property, plant and equipment owned by the department

Property, plant and equipment owned by the department with a value equal to or in excess of \$10,000 is capitalised, otherwise it is expensed. Property, plant and equipment owned by the department is recorded at fair value. Detail about the department's approach to fair value measurement is set out in note 10.1.

Revaluation and impairment

Revaluation of property, plant and equipment is undertaken on a regular cycle and is revalued at least every six years. If at any time management considers that the carrying amount of an asset materially differs from its fair value, then the asset will be revalued regardless of when the last valuation took place.

Property, plant and equipment owned by the department are non-cash generating assets that are specialised in nature and held for continual use of their service capacity. These assets are not tested for impairment as they are regularly revalued to fair value.

5.6. Useful life and depreciation of non-financial assets

Useful life

Depreciation and amortisation are calculated on a straight-line basis. Property, plant and equipment and intangible assets depreciation and amortisation are calculated over the estimated useful life as follows:

Class of asset	Useful life (years)
Leasehold improvements	1-33
Plant and equipment	1-16
Information technology	3-12
Library collections	N/A
Buildings	4-69
Computer software (intangibles)	3-10

Review of accounting estimates

Assets' residual values, useful lives and amortisation methods are reviewed and adjusted if appropriate, on an annual basis. Changes in the expected life or the expected pattern of consumption of future economic benefits embodied in the asset are accounted for prospectively by changing the time period or method, as appropriate which is a change in accounting estimate. There were no changes to accounting estimates for the year ended 30 June 2026.

Depreciation and amortisation expenses are presented in the reconciliation tables in note 5.4 and note 5.7.

Attorney-General's Department
Notes to and forming part of the Financial Statements
For the year ended 30 June 2026

5.7. Intangible assets

Intangible assets are initially measured at cost and are tested for indications of impairment at each reporting date. Following initial recognition, intangible assets are carried at cost less accumulated amortisation and any accumulated impairment losses.

The acquisition of or internal development of software is capitalised only when the expenditure meets the definition and recognition criteria and when the amount of expenditure is greater than or equal to \$10,000.

Intangibles reconciliation 2025-26

	Computer software	Intangible work in progress	Total
	\$'000	\$'000	\$'000
Carrying amount at the beginning of the period	7 026	6 653	13 679
Acquisitions	-	11 292	11 292
Transfers to/(from) work in progress	8 180	(8 180)	-
Amortisation	(2 313)	-	(2 313)
Carrying amount at the end of the period	12 893	9 765	22 658
Gross carrying amount			
Gross carrying amount	35 477	9 765	45 242
Accumulated amortisation	(22 584)	-	(22 584)
Carrying amount at the end of the period	12 893	9 765	22 658

Intangibles reconciliation 2024-25

	Computer software	Intangible work in progress	Total
	\$'000	\$'000	\$'000
Carrying amount at the beginning of the period	7 332	2 056	9 388
Acquisitions	-	6 082	6 082
Transfers to/(from) work in progress	1 485	(1 485)	-
Amortisation	(1 791)	-	(1 791)
Carrying amount at the end of the period	7 026	6 653	13 679
Gross carrying amount			
Gross carrying amount	27 570	6 653	34 223
Accumulated amortisation	(20 544)	-	(20 544)
Carrying amount at the end of the period	7 026	6 653	13 679

Attorney-General's Department
Notes to and forming part of the Financial Statements
For the year ended 30 June 2026

6. Liabilities

6.1. Financial liabilities

	2026	2025
	\$'000	\$'000
Financial liabilities measured at amortised cost		
Contractual payables	14 447	11 916
Total financial liabilities	14 447	11 916

All financial liabilities are measured at amortised cost.

6.2. Payables

	2026	2025
	\$'000	\$'000
Current		
Contractual payables	14 447	11 916
Statutory payables	41	35
Total current payables	14 488	11 951
 Total payables	 14 488	 11 951

Payables and accrued expenses are recognised for all amounts owing but unpaid. All payables are non-interest bearing.

Contractual payables

Contractual payables are liabilities that arises from contracts. They include trade payables and accrued expenses. Accrued expenses are expenses incurred but not yet invoiced or paid. The balances are transferred to trade payables when invoices are received.

Contractual payables are measured at amortised cost. Contractual payables are normally settled within 15 days from the date the invoice is first received.

Statutory payables

Statutory payables do not arise from contracts. Statutory payables include government taxes and equivalents, as well as statutory fees and charges.

Attorney-General's Department
Notes to and forming part of the Financial Statements
For the year ended 30 June 2026

6.3. Employee related liabilities

	2026	2025
	\$'000	\$'000
Current		
Annual leave	12 941	11 430
Employment on-costs	3 887	3 352
Long service leave	2 272	1 992
Accrued salaries and wages	2 084	657
Skills and experience retention leave	1 017	946
Total current employee related liabilities	22 201	18 377
Non-current		
Long service leave	29 847	29 578
Employment on-costs	3 131	3 103
Total non-current employee related liabilities	32 978	32 681
Total employee related liabilities	55 179	51 058

Employee related liabilities accrue as a result of services provided up to the reporting date that remain unpaid. Non-current employee related liabilities are measured at present value and current employee related liabilities are measured at nominal amounts.

Salaries and wages, annual leave, skills and experience retention leave (SERL) and sick leave

The liability for salaries and wages is measured as the amount unpaid at the reporting date at remuneration rates current at reporting date.

The annual leave liability and the SERL liability in full is expected to be payable within 12 months and is measured at the undiscounted amount expected to be paid.

Salary inflation rate for annual leave and skills, experience and retention leave liability changed to 3.5% (2025: 3.2%).

No provision has been made for sick leave as all sick leave is non-vesting and the average sick leave taken in future years by employees is estimated to be less than the annual entitlement for sick leave.

Long service leave

The liability for long service leave is measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. The expected timing and amount of long service leave payments is determined through whole-of-government actuarial calculations, which are based on actuarial assumptions on expected future salary and wage levels, experience of employee departures and periods of service. These assumptions are based on employee data over SA Government entities.

The discount rate used in measuring the liability is reflective of the yield on long-term Commonwealth Government bonds. The yield on long-term Commonwealth Government bonds has increased from 2025 (4.25%) to 2026 (4.75%) resulting in an immaterial change in the reported long service leave liability. The net financial effect of the changes to actuarial assumptions in the current financial year is immaterial. The impact on future periods is impracticable to estimate as the long service leave liability is calculated using a number of demographical and financial assumptions – including the long-term discount rate.

The actuarial assessment performed by the Department of Treasury and Finance has left the salary inflation rate the same at 3.5% for long service leave liability. As a result, there is no net financial effect resulting from changes in the salary inflation rate. The current portion of employee related liabilities reflects the amount for which the department does not have right to defer settlement for at least 12 months after reporting date. For long service leave, the amount relates to leave approved before year end that will be taken within 12 months, expected amount of leave to be approved and taken by eligible employees within 12 months, and expected amount of leave to be paid on termination to eligible employees within 12 months.

Attorney-General's Department
Notes to and forming part of the Financial Statements
For the year ended 30 June 2026

6.3. Employee related liabilities (continued)

Employment on-costs liabilities

Employment on-costs include Payroll Tax, Fringe Benefits Tax, Pay As You Go Withholding, ReturnToWorkSA levies and superannuation contributions. They are settled when the respective employee benefits that they relate to are discharged. These on-costs liabilities primarily relate to the balance of leave owing to employees. The estimated proportion of long service leave to be taken as leave, rather than to be paid on termination, affects the amount of on-costs liabilities recognised as a consequence of long service leave liabilities.

The department contributes to several State Government and externally managed superannuation schemes. These contributions are treated as an expense when they occur. There is no liability for payments to beneficiaries as they have been assumed by the respective superannuation schemes. The only liability outstanding at reporting date relates to any contributions due but not yet paid to respective superannuation schemes.

As a result of an actuarial assessment performed by DTF, the proportion of long service leave taken as leave has remained the same at 44% (2025: 44%). The average factor for the calculation of employer superannuation cost on-costs has remained the same at 12% (2025: 12%). These rates are used in the employment on-cost calculation.

6.4. Provisions

All provisions relate to work cover compensation.

Reconciliation of workers compensation (statutory and non-statutory)

	2026	2025
	\$'000	\$'000
Carrying amount at the beginning of the period	3 805	2 913
Additional provisions recognised	-	892
Reduction in provisions recognised	(150)	-
Carrying amount at the end of the period	3 655	3 805

The department is an exempt employer under the *Return to Work Act 2014*. Under a scheme arrangement, the department is responsible for the management, payment of workers rehabilitation and compensation and is directly responsible for meeting the cost of workers' compensation claims and the implementation and funding of preventative programs.

Accordingly, a liability has been reported to reflect unsettled workers compensation claims. The workers compensation provision is based on an actuarial assessment of the outstanding liability as at 30 June 2026 provided by a consulting actuary engaged through the Office of the Commissioner for Public Sector Employment. The provision is for the estimated cost of ongoing payments to employees as required under current legislation.

There is a significant degree of uncertainty associated with estimating future claim and expense payments and also around the timing of future payments due to the variety of factors involved. The liability is impacted by agency claim experience relative to other agencies, average claim sizes and other economic and actuarial assumptions.

Attorney-General's Department
Notes to and forming part of the Financial Statements
For the year ended 30 June 2026

6.5. Other non-financial liabilities

A maturity analysis of other liabilities is reported in the table below:

	2026	2025
Other non-financial liabilities	\$'000	\$'000
Within one year	261	210
Total other non-financial liabilities	261	210

Other non-financial liabilities relate to unclaimed monies and accounts receivable refunds.

Attorney-General's Department
Notes to and forming part of the Financial Statements
For the year ended 30 June 2026

7. Other disclosures

7.1. Equity

The asset revaluation surplus is used to record increments and decrements in the fair value of property and plant and equipment to the extent that they offset one another. Relevant amounts are transferred to retained earnings when an asset is derecognised.

7.2. Cash flow

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

Total cash outflows for leases was \$0 for 2026 (2025: \$0.228 million).

	2026	2025
	\$'000	\$'000
Reconciliation of net cash provided by operating activities to net result		
Net cash provided by operating activities	46 218	43 102
Add / (less) non-cash items		
Depreciation and amortisation expense of non-current assets	(6 340)	(6 664)
Resources received free of charge - expense	(4 763)	(4 472)
Resources received free of charge - income	4 827	4 568
Gain on derecognition of ROU vehicles	-	13
Donated assets	(87)	-
Prior year audit fee in other income	-	339
Borrowing Costs		
Movement in assets and liabilities		
Increase in receivables	965	348
(Increase) in payables	(2 236)	(2 265)
(Increase) in employee related liabilities	(4 121)	(1 340)
(Increase)/decrease in provisions	150	(892)
Decrease in other non-financial liabilities	(51)	4
Net result	34 562	32 741

Attorney-General's Department
Notes to and forming part of the Financial Statements
For the year ended 30 June 2026

8. Changes in accounting policy

There have been no changes in accounting policies in 2025-26.

9. Outlook

9.1. Unrecognised commitments

Commitments include other arrangements arising from contractual or statutory sources and are disclosed at their nominal value and inclusive of non-recoverable GST.

Contract service commitments

	2026 \$'000	2025 \$'000
Other commitments		
Within one year	70 992	67 684
Later than one year but not longer than five years	192 048	228 034
Later than five years	8 429	21 485
Total other commitments	271 469	317 203
Representing:		
Grants (1)	138 369	188 519
Accommodation (2)	113 899	115 656
Other (3)	19 201	13 028
Total	271 469	317 203

(1) Grant amounts payable under agreements in respect of which the grantee has yet to provide the services required under the agreement. The grant commitments as at 30 June 2026 include the National Access to Justice Partnership between the Commonwealth of Australia and the States and Territories.

(2) The department's commitments include a MoAA with DIT for accommodation.

(3) Other commitments relate to purchase orders placed for goods and services before 30 June 2026 and maintenance agreements.

9.2. Contingent assets and liabilities

Contingent assets and contingent liabilities are not recognised in the Statement of Financial Position, but are disclosed by way of a note and, if quantifiable, are measured at nominal value.

The department is not aware of any contingent assets or liabilities.

9.3. Impact of standards not yet effective

The department has assessed the impact of new and changed Australian Accounting Standards and Interpretations not yet effective and does not expect these to have a material impact on the department's statements.

Attorney-General's Department
Notes to and forming part of the Financial Statements
For the year ended 30 June 2026

9.4. Events after the reporting period

Create SA transferred from the Department of the Premier and Cabinet to the department effective 1 July 2026.

Functions relating to the youth performing arts transferred from the Department for Education to the department effective 1 July 2026.

10. Measurement and risk

10.1. Fair value

AASB 13 Fair Value Measurement defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants, in the principal or most advantageous market, at the measurement date.

Initial recognition

Non-current tangible assets are initially recorded at cost or at the value of any liabilities assumed, plus any incidental cost involved with the acquisition. Where assets are acquired at no value or minimal value they are recorded at their fair value in the Statement of Financial Position. However, if the assets are acquired at no or nominal value as part of a restructure of administrative arrangements, then the assets are recognised at book value, that is the amount recorded by the transferor Public Authority immediately prior to restructure.

Revaluation

Property, plant and equipment, other than right-of-use assets, are subsequently measured at fair value after allowing for accumulated depreciation.

An independent desktop valuation of land owned by the department was performed by Andrea Carolan, Managing Director, and independent Certified Practising Valuer from Public Private Property as at 30 June 2026.

All non-current tangible assets are valued at fair value; and revaluation of non-current assets or group of assets is only performed when its fair value at the time of acquisition is greater than \$1.5 million and estimated useful life is greater than three years.

Every six years, the department revalues its leasehold improvements, plant and equipment, IT equipment, buildings and other structures and the Government Radio Network. If at any time management considers that the carrying amount of an asset materially differs from its fair value, then the asset will be revalued regardless of when the last valuation took place. Non-current tangible assets that are acquired between revaluations are held at cost until the next valuation, where they are revalued to fair value.

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

Fair value hierarchy

The department classifies fair value measurement using the following fair value hierarchy that reflects the significance of the inputs used in making the measurements, based on the data and assumptions used in the most recent revaluation.

Level 1: traded in active markets and is based on unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at measurement date.

Level 2: not traded in an active market and are derived from inputs (inputs other than quoted prices included within level 1) that are observable for the asset, either directly or indirectly.

Level 3: not traded in an active market and are derived from unobservable inputs.

In determining fair value, the department has taken into account the characteristic of the asset (for example, condition and location of the asset and any restrictions on the sale or use of the asset); and the asset's highest and best use (that is, physically possible, legally permissible, financially feasible).

Attorney-General's Department
Notes to and forming part of the Financial Statements
For the year ended 30 June 2026

10.1. Fair value (continued)

The department's current use is the highest and best use of the asset unless other factors suggest an alternative use is feasible. As the department did not identify any factors to suggest an alternative use, fair value measurement was based on current use.

The carrying amount of non-financial assets with a 'fair value at the time of acquisition that was less than \$1.5 million or had an estimated useful life that was less than three years' are deemed to approximate fair value.

The department's policy is to recognise transfers into and out of fair value hierarchy levels as at the end of the reporting period.

During 2025 and 2026, the department had no valuations categorised into level 1; there were no transfers of assets between level 1 and 2 fair value hierarchy levels and there were no changes in valuation technique.

The department measures all assets at level 3.

Leasehold improvements

A valuation of leasehold improvements owned by the department was performed by an independent Certified Practising Valuer from Public Private Property as at 30 June 2021.

Land and Buildings

A desktop valuation was performed by an independent Certified Practising Valuer from Public Private Property on buildings owned by the department as at 30 June 2025 and land owned by the department as at 30 June 2026.

Other assets

All items of plant and equipment, information technology and library collections owned by the department had a fair value at the time of acquisition less than \$1.5 million or had an estimated useful life less than three years. These assets have not been revalued in accordance with APS 116.D. The carrying value of these items are deemed to approximate fair value.

10.2. Financial instruments

Financial risk management

Risk management is managed by the department's corporate services section and departmental risk management policies are in accordance with the *SA Government Risk Management Guide* and the principles established in the *Australian Standard Risk Management Principles and Guidelines*.

The department's exposure to financial risk (liquidity risk, credit risk and market risk) is low due to the nature of the financial instruments held.

Liquidity r

The department is funded principally from appropriation by the SA Government. The department works with DTF to determine the cash flows associated with its program of work and to ensure funding is provided through SA Government budgetary processes to meet the expected cash flows.

Credit risk

The department has policies and procedures in place to ensure that transactions occur with customers with appropriate credit history.

No collateral is held as security and no credit enhancements relate to financial assets held by the department.

Impairment of financial assets

Attorney-General's Department
Notes to and forming part of the Financial Statements
For the year ended 30 June 2026

Loss allowances for contractual receivables are measured at an amount equal to lifetime expected credit loss using the simplified approach in AASB 9. The department uses an allowance matrix to measure the expected credit loss of contractual receivables from non-government debtors which comprise a large number of small balances.

To measure the expected credit losses, contractual receivables are grouped based on shared risks characteristics and the days past due. When estimating expected credit loss, the department considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis, based on the department's historical experience and informed credit assessment, including forward-looking information.

The maximum period considered when estimating expected credit losses is the maximum contractual period over which the department is exposed to credit risk.

The expected credit loss of government debtors is considered to be nil based on the external credit ratings and nature of the counterparties.

Loss rates are calculated based on the probability of a receivable progressing through stages to write off based on the common risk characteristics of the transaction and debtor.

Loss rates are based on actual history of credit loss, these rates have been adjusted to reflect differences between previous economic conditions, current conditions and the department's view of the forecast economic conditions over the expected life of the contractual receivables.

Impairment losses are presented as net impairment losses within net result, subsequent recoveries of amounts previously written off are credited against the same line item.

Contractual receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the failure of a debtor to enter into a payment plan with the department and a failure to make contractual payments for a period of greater than 120 days past due.

Cash and debt investments

The department considers that its cash and cash equivalents have low credit risk based on the external credit ratings of the counterparties and therefore the expected credit loss is nil.

All of the department's debt investments at amortised cost are considered to have low credit risk and the consideration of expected credit loss was limited to 12 months expected losses. The expected credit loss is nil.

Market risk

The department does not trade in foreign currency, nor enter into transactions for speculative purposes, nor for hedging. The department does not undertake any hedging in relation to interest or foreign currency risk and manages its risk as per the government's risk management strategy articulated in *TI 23 Management of Foreign Currency Exposures*.

There have been no changes in risk exposure since the last reporting period.

Categorisation of financial instruments

Details of material accounting policies and methods adopted including the criteria for recognition, the basis of measurement, and the basis on which income and expenses are recognised with respect to each class of financial asset, financial liability and equity instrument are disclosed in the respective financial asset/ financial liability note.

Classification of financial instruments

The department measures all financial instruments at amortised cost.

**Attorney-General's Department
(AGD)**

Administered Financial Statements

For the year ended 30 June 2026

Attorney-General's Department
Statement of Administered Comprehensive Income
for the year ended 30 June 2026

		2026	2025
	Note	\$'000	\$'000
Administered income			
Taxation	A2.1	498 668	457 905
Appropriation	A2.2	111 304	120 024
Victims of Crime levies		51 438	46 285
Government Radio Network		39 718	38 644
Recoveries and other income	A2.5	36 872	19 980
Grants, subsidies and transfers	A2.3	32 030	30 137
Interest revenues	A2.4	9 747	11 721
Fees and charges		423	432
Total administered income		780 200	725 128
Administered expenses			
Payments to Consolidated Account	A3.2	495 818	457 275
Victims of Crime		95 414	29 153
Grants and subsidies	A3.4	67 238	81 900
Depreciation and amortisation	A4.4, A4.7	33 788	34 915
Government Radio Network		26 027	24 973
Employee and judicial related expenses	A3.1	19 004	18 822
Intra-government transfers	A3.3	17 815	16 909
State Rescue Helicopter Service		11 673	10 026
Borrowing costs		2 050	3 089
Net loss from disposal of non-current assets		-	172
Other expenses	A3.5	35 272	13 796
Total administered expenses		804 099	691 030
Net result		(23 899)	34 098
Other comprehensive income			
Items that will not be reclassified to net result			
Changes in property, plant and equipment asset revaluation surplus		6 752	-
Total other comprehensive income		6 752	-
Total comprehensive result		(17 147)	34 098

The accompanying notes form part of these financial statements. The net result and total comprehensive result are attributable to the SA Government as owner.

Attorney-General's Department
Statement of Administered Financial Position
as at 30 June 2026

		2026	2025
	Note	\$'000	\$'000
Administered current assets			
Cash and cash equivalents	A4.2	531 638	548 181
Receivables	A4.3	50 050	46 788
Total current assets		581 688	594 969
Administered non-current assets			
Property, plant and equipment	A4.4, A4.5, A4.6	104 598	130 793
Intangible assets	A4.7	240	330
Total non-current assets		104 838	131 123
Total assets		686 526	726 092
Administered current liabilities			
Other non-financial liabilities	A5.5	52 599	48 735
Other financial liabilities	A5.3	27 270	24 517
Payables	A5.2	6 722	8 290
Employee related liabilities	A5.4	1 522	1 580
Total current liabilities		88 113	83 122
Administered non-current liabilities			
Other financial liabilities	A5.3	7 521	34 788
Employee related liabilities	A5.4	2 431	2 574
Total non-current liabilities		9 952	37 362
Total liabilities		98 065	120 484
Net assets		588 461	605 608
Administered equity			
Retained earnings		574 459	598 358
Asset revaluation surplus		14 002	7 250
Total equity		588 461	605 608

The accompanying notes form part of these financial statements. The total equity is attributable to the SA Government as owner.

Attorney-General's Department
Statement of Administered Cash Flows
for the year ended 30 June 2026

		2026	2025
		(Outflows)	(Outflows)
		Inflows	Inflows
	Note	\$'000	\$'000
Cash flows from operating activities			
Cash inflows			
Taxation		495 816	456 894
Appropriation		111 304	120 024
Victims of Crime levies		50 817	45 509
Government Radio Network		43 748	41 584
Grants, subsidies and transfers		32 080	30 170
Interest receipts		9 727	11 778
GST recovered		4 224	4 134
Fees and charges		505	273
Other receipts		38 117	20 859
Cash generated from operations		786 338	731 225
Cash outflows			
Payments to Consolidated Account		(492 426)	(457 033)
Victims of Crime		(95 414)	(29 153)
Payments of grants and subsidies		(68 236)	(82 762)
Employee and judicial benefit payments		(19 205)	(18 242)
Intra-government transfers		(17 815)	(16 909)
Interest paid		(2 050)	(3 089)
Other payments		(82 469)	(57 957)
Cash used in operations		(777 615)	(665 145)
Net cash provided by operations	A6.1	8 723	66 080
Cash flows from investing activities			
Cash outflows			
Purchase of property, plant and equipment		(752)	(4 544)
Cash used in investing activities		(752)	(4 544)
Net cash used in investing activities		(752)	(4 544)
Cash flows from financing activities			
Cash outflows			
Repayment of principal portion of lease liabilities		(24 514)	(21 954)
Cash used in financing activities		(24 514)	(21 954)
Net cash used in financing activities		(24 514)	(21 954)
Net increase in cash and cash equivalents		(16 543)	39 582
Cash and cash equivalents at the beginning of the period		548 181	508 599
Cash and cash equivalents at the end of the period	A4.2	531 638	548 181

The accompanying notes form part of these financial statements.

Attorney-General's Department
Schedule of Income and Expenses attributable to Administered Programs
for the year ended 30 June 2026

Administered programs - refer note A1.1

	Consumer and Business Services		Victims of Crime		Public Safety	
	2026	2025	2026	2025	2026	2025
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Administered income						
Taxation	498 668	457 905	-	-	-	-
Appropriation	-	-	10 666	10 358	43 385	38 911
Victims of Crime levies	-	-	51 438	46 285	-	-
Government Radio Network	-	-	-	-	39 718	38 644
Recoveries and other income	20	10	3 133	4 830	18 338	10 187
Grants, subsidies and transfers	-	-	128	28	1 208	1 107
Interest revenues	101	106	7 725	9 638	-	-
Fees and charges	298	312	-	-	-	2
Total administered income	499 087	458 333	73 090	71 139	102 649	88 851
Administered expenses						
Payments to Consolidated Account	(495 818)	(457 275)	-	-	-	-
Victims of Crime	-	-	(95 360)	(29 153)	-	-
Grants and subsidies	-	-	(7 926)	(8 519)	-	(566)
Depreciation and amortisation	-	-	(89)	(89)	(33 699)	(34 776)
Government Radio Network	-	-	-	-	(26 027)	(24 973)
Employee and judicial related expenses	-	-	(2 464)	(2 621)	(4 011)	(3 927)
State Rescue Helicopter Service	-	-	-	-	(11 673)	(10 026)
Borrowing costs	-	-	-	-	(2 050)	(3 085)
Net loss from disposal of non-current assets	-	-	-	-	-	(172)
Other expenses	(101)	(186)	(2 996)	(2 399)	(14 408)	(6 001)
Total administered expenses	(495 919)	(457 461)	(108 835)	(42 781)	(91 868)	(83 526)
Net result	3 168	872	(35 745)	28 358	10 781	5 325

Attorney-General's Department
Schedule of Income and Expenses attributable to Administered Programs
for the year ended 30 June 2026

Administered programs - refer note A1.1

	Crown Solicitor's Trust Account		Legal Aid		Aboriginal Affairs and Reconciliation	
	2026	2025	2026	2025	2026	2025
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Administered income						
Taxation	-	-	-	-	-	-
Appropriation	-	-	15 916	26 078	8 017	7 842
Victims of Crime levies	-	-	-	-	-	-
Government Radio Network	-	-	-	-	-	-
Recoveries and other income	-	-	-	-	172	795
Grants, subsidies and transfers	-	-	25 508	25 847	2 300	18
Interest revenues	-	-	-	-	1 718	1 820
Fees and charges	-	-	-	-	125	118
Total administered income	-	-	41 424	51 925	12 332	10 593
Administered expenses						
Payments to Consolidated Account	-	-	-	-	-	-
Victims of Crime	-	-	-	-	-	-
Grants and subsidies	-	-	(41 424)	(51 925)	(10 594)	(9 033)
Depreciation and amortisation	-	-	-	-	-	-
Government Radio Network	-	-	-	-	-	-
Employee and judicial related expenses	-	-	-	-	-	-
State Rescue Helicopter Service	-	-	-	-	-	-
Borrowing costs	-	-	-	-	-	-
Net loss from disposal of non-current assets	-	-	-	-	-	-
Other expenses	-	-	-	-	(21)	(188)
Total administered expenses	-	-	(41 424)	(51 925)	(10 615)	(9 221)
Net result	-	-	-	-	1 717	1 372

Attorney-General's Department
Schedule of Income and Expenses attributable to Administered Programs
for the year ended 30 June 2026

Administered programs - refer note A1.1

	Other		Total	
	2026	2025	2026	2025
	\$'000	\$'000	\$'000	\$'000
Administered income				
Taxation	-	-	498 668	457 905
Appropriation	33 320	36 835	111 304	120 024
Victims of Crime levies	-	-	51 438	46 285
Government Radio Network	-	-	39 718	38 644
Recoveries and other income	15 209	4 158	36 872	19 980
Grants, subsidies and transfers	2 886	3 137	32 030	30 137
Interest revenues	203	157	9 747	11 721
Fees and charges	-	-	423	432
Total administered income	51 618	44 287	780 200	725 128
Administered expenses				
Payments to Consolidated Account	-	-	(495 818)	(457 275)
Victims of Crime	(54)	-	(95 414)	(29 153)
Grants and subsidies	(7 294)	(11 857)	(67 238)	(81 900)
Depreciation and amortisation	-	(50)	(33 788)	(34 915)
Government Radio Network	-	-	(26 027)	(24 973)
Employee and judicial related expenses	(12 529)	(12 274)	(19 004)	(18 822)
Intra-government transfers	(17 815)	(16 909)	(17 815)	(16 909)
State Rescue Helicopter Service	-	-	(11 673)	(10 026)
Borrowing costs	-	(4)	(2 050)	(3 089)
Net loss from disposal of non-current assets	-	-	-	(172)
Other expenses	(17 746)	(5 022)	(35 272)	(13 796)
Total administered expenses	(55 438)	(46 116)	(804 099)	(691 030)
Net result	(3 820)	(1 829)	(23 899)	34 098

Attorney-General's Department
Schedule of Assets and Liabilities attributable to Administered Programs
for the year ended 30 June 2026

Administered programs - refer note A1.1

	Consumer and Business Services		Victims of Crime		Public Safety	
	2026	2025	2026	2025	2026	2025
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Administered current assets						
Cash and cash equivalents	51 493	47 788	215 073	251 187	184 032	165 506
Receivables	39 414	36 560	5 432	4 825	4 463	4 611
Total current assets	90 907	84 348	220 505	256 012	188 495	170 117
Administered non-current assets						
Property, plant and equipment	-	-	-	-	104 598	130 793
Intangible assets	-	-	193	283	47	47
Total non-current assets	-	-	193	283	104 645	130 840
Total administered assets	90 907	84 348	220 698	256 295	293 140	300 957
Administered current liabilities						
Other non-financial liabilities	(42 924)	(39 532)	-	-	(1 757)	(1 821)
Other financial liabilities	-	-	-	-	(27 251)	(24 498)
Payables	-	-	(918)	(651)	(3 778)	(4 384)
Employee related liabilities	-	-	(158)	(204)	(324)	(335)
Total current liabilities	(42 924)	(39 532)	(1 076)	(855)	(33 110)	(31 038)
Administered non-current liabilities						
Other financial liabilities	-	-	-	-	(7 587)	(34 855)
Employee related liabilities	-	-	(325)	(398)	(555)	(706)
Total non-current liabilities	-	-	(325)	(398)	(8 142)	(35 561)
Total administered liabilities	(42 924)	(39 532)	(1 401)	(1 253)	(41 252)	(66 599)
Net assets	47 983	44 816	219 297	255 042	251 888	234 358

Attorney-General's Department
Schedule of Assets and Liabilities attributable to Administered Programs
for the year ended 30 June 2026

Administered programs - refer note A1.1

	Crown Solicitor's Trust Account		Legal Aid		Aboriginal Affairs and Reconciliation	
	2026 \$'000	2025 \$'000	2026 \$'000	2025 \$'000	2026 \$'000	2025 \$'000
Administered current assets						
Cash and cash equivalents	7 918	7 382	-	-	46 756	45 807
Receivables	-	-	-	-	165	140
Total current assets	7 918	7 382	-	-	46 921	45 947
Administered non-current assets						
Property, plant and equipment	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-
Total non-current assets	-	-	-	-	-	-
Total administered assets	7 918	7 382	-	-	46 921	45 947
Administered current liabilities						
Other non-financial liabilities	(7 918)	(7 382)	-	-	-	-
Other financial liabilities	-	-	-	-	-	-
Payables	-	-	-	-	(1 412)	(2 161)
Employee related liabilities	-	-	-	-	-	-
Total current liabilities	(7 918)	(7 382)	-	-	(1 412)	(2 161)
Administered non-current liabilities						
Other financial liabilities	-	-	-	-	-	-
Employee related liabilities	-	-	-	-	-	-
Total non-current liabilities	-	-	-	-	-	-
Total administered liabilities	(7 918)	(7 382)	-	-	(1 412)	(2 161)
Net assets	-	-	-	-	45 509	43 786

Attorney-General's Department
Schedule of Assets and Liabilities attributable to Administered Programs
for the year ended 30 June 2026

Administered programs - refer note A1.1

	Other		Total	
	2026	2025	2026	2025
	\$'000	\$'000	\$'000	\$'000
Administered current assets				
Cash and cash equivalents	26 365	30 510	531 638	548 181
Receivables	576	652	50 050	46 788
Total current assets	26 941	31 162	581 688	594 969
Administered non-current assets				
Property, plant and equipment	-	-	104 598	130 793
Intangible assets	-	-	240	330
Total non-current assets	-	-	104 838	131 123
Total administered assets	26 941	31 162	686 526	726 092
Administered current liabilities				
Other non-financial liabilities	-	-	(52 599)	(48 735)
Other financial liabilities	(19)	(19)	(27 270)	(24 517)
Payables	(614)	(1 094)	(6 722)	(8 290)
Employee related liabilities	(1 040)	(1 041)	(1 522)	(1 580)
Total current liabilities	(1 673)	(2 154)	(88 113)	(83 122)
Administered non-current liabilities				
Other financial liabilities	66	67	(7 521)	(34 788)
Employee related liabilities	(1 551)	(1 470)	(2 431)	(2 574)
Total non-current liabilities	(1 485)	(1 403)	(9 952)	(37 362)
Total administered liabilities	(3 158)	(3 557)	(98 065)	(120 484)
Net assets	23 783	27 605	588 461	605 608

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2026

A1. Basis of preparation and accounting policies

The basis of preparation for the administered financial statements is the same as the basis outlined in note 1.1 of the department's controlled financial statements. The department applies the same accounting policies to the administered financial statements as set out in the notes to the department's controlled financial statements.

A1.1. Objectives/Activities of the department's Administered Items

Administered items of the department include:

- Child Protection Program
- Crown Solicitor's Trust Account
- Judicial Conduct Commissioner
- Justice Rehabilitation Fund
- Legal Services Commission – Grants
- National Redress Scheme
- Native Title
- Office of the Inspector
- Royal Commission into Domestic, Family and Sexual Violence
- SA Computer Aided Dispatch System
- SA Government Radio Network
- Special Acts – Judicial, Ministerial and Statutory Salaries and Allowances
- State Rescue Helicopter Service
- Taxation Receipts (gaming, gambling, lottery licences)
- Victims of Crime Fund

The department's administered items are structured to contribute to the following main programs:

Consumer and Business Services

This administered program recognises activities in relation to the receipt of payments associated with Gaming Machines and Gaming Taxation. It also recognises receipts and payments associated with Betting Services, Racing Operations and Lottery Licences.

Victims of Crime

This administered program relates to receipts and payments associated with the *Victims of Crime Act 2001*. The Act provides for payment of compensation to persons who suffer injury as a result of criminal acts and the recovery from the offenders. Payments to victims and the monies recovered from offenders are processed through an interest bearing special deposit account.

Public Safety

This administered program relates to the activities of the State Rescue Helicopter Service, the SA Computer Aided Dispatch System and the SA Government Radio Network.

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2026

A1.1 Objectives/Activities of the department's Administered Items (continued)

Crown Solicitor's Trust Account

This administered program relates to activities associated with the Crown Solicitor's Trust Account. The department receives monies which are held in trust pending the outcome of future events or settlements. The department does not have direct control over these funds and acts in the capacity as trustee. Beneficiaries include other government departments for the sale of government property and claims from individuals.

Legal Aid

This administered program relates to grant payments made to the Legal Services Commission. The department receives annual grant funding from the Commonwealth which, together with the State Government component, is paid to the Legal Services Commission.

Aboriginal Affairs and Reconciliation

The Anangu Pitjantjatjara Yankunytjatjara (APY) Lands Taskforce coordinate and delivers diversionary programs across the APY Lands communities. The program also administers Commonwealth Government funding for projects on the APY Lands and other Aboriginal communities.

Other

This administered program reflects the financial performance and position of various other administered activities, which, administratively, fall under the department.

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2026

A1.2. Budget performance

The budget performance table compares the department's outcomes against budget information presented to Parliament (2025-26 Budget Paper 4 Volume 1). Appropriation reflects appropriation issued to special deposit accounts and deposit accounts controlled by the department. The budget amounts have not been adjusted to reflect revised budgets or administrative restructures. The budget process is not subject to audit.

		Original budget 2026 \$'000	Actual 2026 \$'000	Variance \$'000
Statement of Administered Comprehensive Income	Note			
Administered Income				
Taxation		464 190	498 668	34 478
Appropriation		108 818	111 304	2 486
Victims of Crime levies		54 379	51 438	(2 941)
Government Radio Network		39 713	39 718	5
Grants, subsidies and transfers		27 083	32 030	4 947
Recoveries and other income		13 748	36 872	23 124
Interest revenues		10 162	9 747	(415)
Fees and charges		297	423	126
Total administered income		718 390	780 200	61 810
Administered Expenses				
Payments to Consolidated Account		464 621	495 818	(31 197)
Victims of Crime		95 486	95 414	72
Grants and subsidies		57 438	67 238	(9 800)
Depreciation and amortisation		36 743	33 788	2 955
Government Radio Network		25 539	26 027	(488)
Intra-government transfers		23 790	17 815	5 975
Employee and judicial related expenses		15 808	19 004	(3 196)
State Rescue Helicopter Service		9 003	11 673	(2 670)
Borrowing costs		2 116	2 050	66
Other expenses		28 249	35 272	(7 023)
Total administered expenses		758 793	804 099	(45 306)
Net result		(40 403)	(23 899)	16 504
Other comprehensive income				
Changes in property, plant and equipment asset revaluation surplus	a	-	6 752	6 752
Total other comprehensive income		-	6 752	6 752
Total comprehensive result		(40 403)	(17 147)	23 256

Explanations are provided below for any variances where the variance exceeds the greater of 10% of the original budgeted amount and 5% of original budgeted total expenses.

- a Variance relates to a gain on revaluation following an independent valuation of the department's network assets as at 30 June 2026.

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2026

A1.2 Budget performance (continued)

		Original budget 2026 \$'000	Actual 2026 \$'000	Variance \$'000
Investing expenditure summary	Note			
Total existing projects	b	1 454	752	702
Total annual programs		283	-	283
Total investing expenditure		1 737	752	985

- b Investing expenditure is lower than the original budget mainly due to expenditure for the SA Government Radio Network and SA Computer Aided Dispatch System. This funding will be carried over into 2026-27.

A1.3. Significant transactions with government related entities

Significant transactions with the SA Government are identifiable throughout this financial report. In addition:

- Victims of crime income received from SA Government agencies of \$51.4 million.
- Recoveries received from SA Government agencies of \$35.2 million for the usage of the Government Radio Network.
- Income received from SA Government agencies of \$9.0 million relating to the provision of the State Rescue Helicopter Service.

A2. Income

A2.1. Taxation revenue

	2026 \$'000	2025 \$'000
Taxation gaming machines	494 371	453 842
Taxation lottery licensing trade promotion	4 297	4 063
Total taxation revenue	498 668	457 905

A2.2. Appropriation

	2026 \$'000	2025 \$'000
Appropriation from Consolidated Account pursuant to the <i>Appropriation Act</i>	90 903	100 495
Appropriation under other Acts	17 908	17 357
Appropriation from Governor's Appropriation Fund	2 493	2 172
Total revenues from appropriation	111 304	120 024

Appropriations are recognised on receipt.

Total revenues from appropriation consist of \$111 million (2025: \$119.7 million) for operational funding and \$0.3 million (2025: \$0.3 million) for capital projects. Refer to notes A3.1 to A3.5 for details on the expenditure.

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2026

A2.3. Grants, subsidies and transfers

	2026	2025
	\$'000	\$'000
Commonwealth-sourced grants		
Legal Aid	25 508	25 347
Indigenous Tourism	2 300	-
Total Commonwealth-sourced grants	27 808	25 347
 SA Government grants, subsidies and transfers		
State Redress Response Unit	1 889	1 007
State Rescue Helicopter Service	837	817
Treasurer's Contingency Fund	591	2 235
SA Computer Aided Dispatch	290	290
Harm Minimisation Fund	247	241
Child Protection Fund	200	200
Justice Rehabilitation Fund	168	-
Total SA Government grants, subsidies and transfers	4 222	4 790
Total Grants subsidies and transfers	32 030	30 137

Commonwealth-sourced grants and funding are recognised in accordance with AASB 1058 as income on receipt. Obligations under Commonwealth-sourced grants and funding are required to be met by the State of South Australia.

SA Government grants, subsidies and transfers are recognised as income on receipt.

A2.4. Interest revenues

	2026	2025
	\$'000	\$'000
Interest from the Department of Treasury and Finance	9 747	11 721
Total interest revenues	9 747	11 721

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2026

A2.5. Recoveries and other income

	2026	2025
	\$'000	\$'000
Public Safety	18 327	10 184
Confiscation of profits	13 023	7 476
Recoveries from offenders	1 800	1 028
SA Employment Tribunal	1 470	300
Resources received free of charge	161	168
Other	2 091	824
Total recoveries and other income	36 872	19 980

Recoveries and other income are recognised on receipt.

A3. Expenses

A3.1. Employee and judicial related expenses

	2026	2025
	\$'000	\$'000
Salaries and wages	14 913	14 374
Superannuation	2 173	2 112
Annual leave	769	1 003
Long service leave	298	476
Skills and experience retention leave	45	55
Other employee related expenses	806	802
Total employee related expenses	19 004	18 822

Employment expenses

Departmental employees are employed under Part 7 of the *Public Sector Act 2009*.

The superannuation expense represents the department's contributions to superannuation plans in respect of current services of current employees.

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2026

A3.1. Employee and judicial related expenses (continued)

Employee and judicial remuneration

The number of officers, including judicial officers, whose remuneration received or receivable falls within the following bands:

	2026	2025
	Number	Number
\$171 001 to \$177 000#	N/A	2
\$177 001 to \$197 000	3	5
\$197 001 to \$217 000	1	3
\$217 001 to \$237 000	-	1
\$237 001 to \$257 000	2	2
\$257 001 to \$277 000	3	-
\$417 001 to \$437 000	1	1
\$437 001 to \$457 000	2	1
\$477 001 to \$497 000	-	1
\$497 001 to \$517 000	1	-
\$517 001 to \$537 000	-	1
\$537 001 to \$557 000	1	-
\$597 001 to \$617 000	-	2
\$617 001 to \$637 000	1	1
\$637 001 to \$657 000	1	-
\$677 001 to \$697 000*	2	1
\$697 001 to \$717 000	1	1
\$757 001 to \$777 000	-	1
\$777 001 to \$797 000	1	-
Total number of officers	20	23

#This band has been included for the purpose of reporting comparative figures based on the executive base level remuneration rate for 2024-25.

*Includes payment of long service leave, annual leave, termination benefits for officers who have left the department.

The total remuneration received or receivable by these officers for the year was \$8.6 million (2025: \$8.5 million).

The table includes all officers whose normal remuneration is equal to or greater than the base executive remuneration level during the year. Remuneration of officers reflects all costs of employment including salaries and wages, payments in lieu of leave, superannuation contributions, salary sacrifice benefits and fringe benefits and any fringe benefits tax paid or payable in respect of those benefits as well as any termination benefits for officers who have left the department.

	2026	2025
Employee and judicial remuneration by category	Number	Number
Legal	6	7
Executive	1	2
Other (including judicial)	13	14
Total number of officers	20	23

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2026

A3.2. Payments to Consolidated Account

	2026	2025
	\$'000	\$'000
Payments to Consolidated Account	495 818	457 275
Total payments to Consolidated Account	495 818	457 275

Payments to the SA Government include taxation revenue, fees and charges, and fines and related fees paid directly to the Consolidated Account.

A3.3. Intra-government transfers

	2026	2025
	\$'000	\$'000
Independent Commission Against Corruption	12 362	11 709
Office for Public Integrity	3 102	2 923
Office of the Small Business Commissioner	2 351	2 277
Total intra-government transfers	17 815	16 909

A3.4. Grants and subsidies

	2026	2025
	\$'000	\$'000
Legal Services Commission	41 424	51 925
Aboriginal Affairs and Reconciliation	10 594	9 033
Victims of Crime	7 926	8 519
Justice Rehabilitation Fund	3 724	1 822
Expensive Criminal Cases	1 913	8 904
First Nations Voice to Parliament	604	529
Other	1 053	1 168
Total grants and subsidies	67 238	81 900

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2026

A3.5. Other expenses

	2026	2025
	\$'000	\$'000
Claims	11 790	1 016
Public Safety	8 860	234
Information technology and communications charges	4 769	3 425
Victims of Crime Fund	2 749	2 214
Legal fees	1 424	1 044
Transcript fees	1 276	1 041
Office expenses	1 080	525
Accommodation	1 063	971
Contract staff	477	548
Consultants	21	140
Other expenses	1 763	2 638
Total other expenses	35 272	13 796

Accommodation

Most of the department's accommodation is provided by the Department for Infrastructure and Transport (DIT) under Memoranda of Administrative Arrangement (MoAA) issued in accordance with Government wide accommodation policies. These accommodation costs are recognised as expenses as they become due, as the arrangements do not meet the definition of a lease set out in AASB 16.

Other expenses

Other expenses include the fair value of resources received free of charge, which was \$161 000 (2025: \$168 000).

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A4. Assets

A4.1. Financial assets

	2026	2025
	\$'000	\$'000
Financial assets measured at amortised cost		
Cash and cash equivalents	531 638	548 181
Contractual receivables	2 416	2 741
Total financial assets	534 054	550 922

All financial assets are measured at amortised cost.

A4.2. Cash and cash equivalents

	2026	2025
	\$'000	\$'000
Deposits with the Treasurer	531 638	548 181
Total cash and cash equivalents	531 638	548 181

Cash is measured at nominal amounts.

Interest rate risk

Deposits with the Treasurer earn a floating interest rate, based on daily bank deposit rates. The carrying amount of cash and cash equivalents represents fair value.

A4.3. Receivables

	2026	2025
	\$'000	\$'000
Current receivables		
Contractual receivables		
Receivables from sale of goods and services	2 416	2 741
Total contractual receivables	2 416	2 741
Accrued taxation revenue	39 404	36 552
Prepayments	1 818	1 435
Accrued interest	951	931
Other	5 461	5 129
Total current receivables	50 050	46 788

All receivables are non-interest bearing. They are held with the objective of collecting the contractual cash flows.

Contractual receivables

Contractual receivables arise in the normal course of selling goods and services to other government agencies and to the public. Contractual receivables are normally settled within 30 days after the issue of an invoice or the goods/services have been provided under a contractual arrangement.

Other than as recognised in the allowance for impairment loss on contractual receivables, it is not anticipated that counterparties will fail to discharge their obligations. The carrying amount of receivables approximates net fair value due to being receivable on demand. There is no concentration of credit risk.

Refer to note A8.2 for further information on risk management.

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A4.4. Property, plant and equipment by asset class

Property, plant and equipment comprises tangible assets owned and right-of-use (leased) assets. The assets presented below do not meet the definition of investment property.

Reconciliation 2025-26

	Information technology	Plant and equipment	Capital work in progress	Buildings and other structures	Network assets	ROU Plant and equipment	ROU Land	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at the beginning of the period	-	-	498	1 869	74 374	53 602	450	130 793
Acquisitions	-	-	752	-	-	-	-	752
Transfers to/(from) work in progress	-	-	(1 185)	-	1 185	-	-	-
Depreciation	-	-	-	(73)	(9 675)	(23 824)	(127)	(33 699)
Revaluation	-	-	-	-	6 752	-	-	6 752
Carrying amount at the end of the period	-	-	65	1 796	72 636	29 778	323	104 598
Gross carrying amount								
Gross carrying amount	1 519	28	65	2 937	206 269	137 448	1 153	349 419
Accumulated depreciation	(1 519)	(28)	-	(1 141)	(133 633)	(107 670)	(830)	(244 821)
Carrying amount at the end of the period	-	-	65	1 796	72 636	29 778	323	104 598

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A4.4 Property, plant and equipment by asset class (continued)

Reconciliation 2024-25	Information technology	Plant and equipment	Capital work in progress	Buildings and other structures	Network assets	ROU Plant and equipment	ROU Land	ROU Vehicles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at the beginning of the period	-	-	3 845	1 942	77 391	77 426	517	154	161 275
Acquisitions	-	-	4 544	-	-	-	60	41	4 645
Transfers to/(from) work in progress	-	-	(7 891)	-	7 891	-	-	-	-
Depreciation	-	-	-	(73)	(10 734)	(23 824)	(127)	(68)	(34 826)
Disposals	-	-	-	-	(172)	-	-	-	(172)
Derecognition	-	-	-	-	-	-	-	(154)	(154)
Other	-	-	-	-	(2)	-	-	27	25
Subtotal	-	-	498	1 869	74 374	53 602	450	-	130 793
Gross carrying amount									
Gross carrying amount	1 519	28	498	2 937	166 045	137 449	1 153	-	309 629
Accumulated depreciation	(1 519)	(28)	-	(1 068)	(91 671)	(83 847)	(703)	-	(178 836)
Carrying amount at the end of the period	-	-	498	1 869	74 374	53 602	450	-	130 793

All non-current assets not held for sale with a limited useful life are systematically depreciated/amortised over their useful lives in a manner that reflects the consumption of their service potential.

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A4.5. Property, plant and equipment owned by the department

Property, plant and equipment owned by the department with a value equal to or in excess of \$10 000 is capitalised, otherwise it is expensed. Property, plant and equipment owned by the department is recorded at fair value. Details about the department's approach to fair value measurement is set out in note A8.1.

Revaluation and impairment

Revaluation of property, plant and equipment is undertaken on a regular cycle and is revalued at least every six years. If at any time management considers that the carrying amount of an asset materially differs from its fair value, then the asset will be revalued regardless of when the last valuation took place.

Property, plant and equipment owned by the department are non-cash generating assets that are specialised in nature and held for continual use of their service capacity. These assets are not tested for impairment as they are regularly revalued to fair value.

A4.6. Property, plant and equipment leased by the department

Right-of-use assets for property, plant and equipment leased by the department as lessee are measured at cost.

Short-term leases of 12 months or less and low value leases, where the underlying asset value is less than \$15,000 are not recognised as right-of-use assets. The associated lease payments are recognised as an expense and are disclosed in note A3.5.

The department has the following leases:

- A lease with Babcock Mission Critical Services Australasia Pty Ltd for the State Rescue Helicopter Service. The lease gives the right-of-use for approved aircraft to provide certain helicopter services to assist State emergency services agencies in the provision of emergency rescue and relief services.
- The South Australian Government Radio Network has 80 leases for various areas of land and dedicated building space for the construction and/or installation of communication towers. It has been determined that 5 of these leases give the right-of-use for the land and/or space within the scope of the agreement.

The department no longer has any motor vehicle leases. Effective 1 April 2025, motor vehicle lease contractual arrangements with SAFA Fleet are no longer accounted for under *AASB 16 Leases*. From 1 April 2025, SAFA Fleet motor vehicle lease payments were recorded directly in the Statement of Comprehensive Income. All related right-of-use (ROU) vehicles assets and liabilities up to 31 March 2025 were derecognised in accordance with the changes.

The lease liabilities related to right-of-use assets are disclosed in note A5.3. Expenses related to leases, including depreciation, are disclosed in note A4.4.

Impairment

There was no indication of impairment for property, plant and equipment leased by the department as at 30 June 2026. No impairment loss or reversal of impairment loss was recognised in 2024-25.

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A4.7. Intangible assets

Intangible assets are initially measured at cost and are tested for indications of impairment at each reporting date. Following initial recognition, intangible assets are carried at cost less accumulated amortisation and any accumulated impairment losses.

The acquisition of or internal development of software is capitalised only when the expenditure meets the definition and recognition criteria and when the amount of expenditure is greater than or equal to \$10,000.

Reconciliation 2025-26

	Total \$'000
Carrying amount at the beginning of the period	330
Amortisation	(89)
Other	(1)
Carrying amount at the end of the period	240
Gross carrying amount	
Intangible assets at cost	547
Accumulated amortisation	(307)
Carrying amount at the end of the period	240

Reconciliation 2024-25

	Total \$'000
Carrying amount at the beginning of the period	421
Amortisation	(89)
Other	(2)
Carrying amount at the end of the period	330
Gross carrying amount	
Intangible assets at cost	547
Accumulated amortisation	(217)
Carrying amount at the end of the period	330

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A5. Liabilities

A5.1. Financial liabilities

	2026	2025
	\$'000	\$'000
Financial liabilities measured at amortised cost		
Contractual payables	6 722	8 290
Lease liabilities	34 791	59 305
Total financial liabilities	41 513	67 595

All financial liabilities are measured at amortised cost.

A5.2. Payables

	2026	2025
	\$'000	\$'000
Current		
Contractual payables	6 722	8 290
Total current payables	6 722	8 290
Total payables	6 722	8 290

Payables and accrued expenses are recognised for all amounts owing but unpaid. All payables are non-interest bearing.

Contractual payables

Contractual payables are liabilities that arises from contracts. They include trade payables and accrued expenses. Accrued expenses are expenses incurred but not yet invoiced or paid. The balances are transferred to trade payables when invoices are received.

Contractual payables are measured at amortised cost. Contractual payables are normally settled within 15 days from the date the invoice is first received.

Refer to note A8.2 for further information on risk management.

A5.3. Other financial liabilities

	2026	2025
	\$'000	\$'000
Current		
Lease liabilities	27 270	24 517
Total current financial liabilities	27 270	24 517
Non-current		
Lease liabilities	7 521	34 788
Total non-current financial liabilities	7 521	34 788
Total other financial liabilities	34 791	59 305

The department measures financial liabilities (including borrowings/debt) at amortised cost. Lease liabilities have been measured via discounting lease payments using either the interest rate implicit in the lease (where it is readily determined) or the Department of Treasury and Finance's (DTF) incremental borrowing rate. There were no defaults or breaches on any of the financial liabilities throughout the year.

Borrowing costs associated with lease liability payments was \$2.1 million (2025: \$3.1 million). Total cash outflows for leases was \$25 million (2025: \$22 million).

Refer to note A4.4 for details about right-of-use assets.

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A5.4. Employee related liabilities

	2026	2025
	\$'000	\$'000
Current		
Annual leave	986	1 019
Employment on-costs	214	215
Long service leave	168	156
Accrued salaries and wages	109	128
Skills and experience retention leave	45	62
Total current employee related liabilities	1 522	1 580
Non-current		
Long service leave	2 201	2 330
Employment on-costs	230	244
Total non-current employee related liabilities	2 431	2 574
Total employee related liabilities	3 953	4 154

Employee related liabilities are accrued as a result of services provided up to the reporting date that remain unpaid. Apart from long service leave liability, employee related liabilities are measured at nominal amounts.

Salaries and wages, annual leave, skills and experience retention leave (SERL) and sick leave

The liability for salaries and wages is measured as the amount unpaid at the reporting date at current remuneration rates at the reporting date.

The annual leave liability and the SERL liability in full is expected to be paid within 12 months and are measured at the undiscounted amounts expected to be paid.

Salary inflation rate for annual leave, non-attendance days and SERL liability increased to 3.5% (2025: 3.2%).

No provision has been made for sick leave as all sick leave is non-vesting and the average sick leave taken in future years by employees is estimated to be less than the annual entitlement for sick leave.

Long service leave

The liability for long service leave is measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. The expected timing and amount of long service leave payments is determined through whole-of-government actuarial calculations, which are based on actuarial assumptions on expected future salary and wage levels, experience of employee departures and periods of service. These assumptions are based on employee data over SA Government entities sector across government.

The discount rate used in measuring the liability is reflective of the yield on long-term Commonwealth Government bonds. The yield on long-term Commonwealth Government bonds has increased to 4.75% (2025: 4.25%) resulting in an immaterial change in the reported long service leave liability. The net financial effect of the changes to actuarial assumptions in the current financial year is immaterial. The impact on future periods is impracticable to estimate as the long service leave liability is calculated using a number of demographical and financial assumptions – including the long-term discount rate.

The actuarial assessment performed by DTF has left the salary inflation rate the same at 3.5% for long service leave liability. As a result, there is no net financial effect resulting from changes in the salary inflation rate.

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A5.4. Employee related liabilities (continued)

The current portion of employee related liabilities reflects the amount for which the department does not have right to defer settlement for at least 12 months after reporting date. For long service leave, the amount relates to leave approved before year end that will be taken within 12 months, expected amount of leave to be approved and taken by eligible employees within 12 months, and expected amount of leave to be paid on termination to eligible employees within 12 months.

Employment on-costs liabilities

Employment on-costs include Payroll Tax, Fringe Benefits Tax, Pay As You Go Withholding, ReturnToWorkSA levies and superannuation contributions. They are settled when the respective employee benefits that they relate to are discharged. These on-costs liabilities primarily relate to the balance of leave owing to employees. The estimated proportion of long service leave to be taken as leave, rather than paid on termination, affects the amount of on-costs liabilities recognised as a consequence of long service leave liabilities.

The department contributes to several State Government and externally managed superannuation schemes. These contributions are treated as an expense when they occur. There is no liability for payments to beneficiaries as they have been assumed by the respective superannuation schemes. The only liability outstanding at reporting date relates to any contributions due but not yet paid to respective superannuation schemes.

As a result of an actuarial assessment performed by DTF, the proportion of long service leave taken as leave has remained the same at 44%. The average factor for the calculation of employer superannuation cost on-costs has remained the same at 12%. These rates are used in the employment on-cost calculation.

A5.5. Other non-financial liabilities

	2026	2025
	\$'000	\$'000
Current		
Gaming, fees, fines and other receipts payable	42 549	39 157
Crown Solicitor's Trust Account	7 918	7 382
Other	2 132	2 196
Total current other non-financial liabilities	52 599	48 735
Total other non-financial liabilities	52 599	48 735

Other liabilities relate to unearned revenue, bookmakers securities and unclaimed monies.

Crown Solicitor's Trust Account

	2026	2025
	\$'000	\$'000
Movement in Trust account		
Balance at the beginning of the period	7 382	8 804
Receipts	70 077	101 078
Payments	(69 541)	(102 500)
Balance at the end of the period	7 918	7 382

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A6. Other disclosures

A6.1. Cash flow

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

	2026	2025
	\$'000	\$'000
Reconciliation of net cash provided by operating activities to net result		
Net cash provided by operating activities	8 723	66 080
Add / (less) non-cash items		
Depreciation and amortisation	(33 788)	(34 915)
Loss on disposal of non-current assets	-	(172)
Resources received free of charge - expense	(161)	(168)
Resources received free of charge - income	161	168
Gain on derecognition of ROU vehicles	-	3
Movement in assets and liabilities		
Increase in receivables	3 262	2 047
Decrease/(increase) in payables	1 567	267
(Increase) in employee related liabilities	201	(580)
Increase in other liabilities	(3 864)	1 368
Net result	(23 899)	34 098

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A7. Outlook

A7.1. Unrecognised commitments

Other commitments

	2026	2025
	\$'000	\$'000
Within one year	64 200	69 408
Later than one year but not longer than five years	119 167	171 239
Later than five years	6 119	4 994
Total other commitments	189 486	245 641
Grants ⁽¹⁾	125 407	156 433
Capital ⁽²⁾	1 034	7 323
Accommodation ⁽³⁾	1 712	2 631
Other ⁽⁴⁾	61 333	79 254
Total other commitments	189 486	245 641

⁽¹⁾ Grant amounts payable under agreements in respect of which the grantee has yet to provide the services required under the agreement. The grant commitments as at 30 June 2026 include the National Access to Justice Partnership between the Commonwealth of Australia and the States and Territories.

⁽²⁾ Includes the SA Government Radio Network Upgrade.

⁽³⁾ The department's commitments include a MoAA with DIT for accommodation.

⁽⁴⁾ Other commitments relate to annual service and maintenance for the SA Computer Aided Dispatch System and SA Government Radio Network.

Leases entered into which have not yet commenced

The department signed a State Police, Ambulance and Rescue Aviation Service contract in January 2025, which will commence in November 2026. The future lease payments for the contract are \$17 million within 1 year, \$235 million within 5 years and \$536 million thereafter.

A7.2. Contingent assets and liabilities

Contingent assets and contingent liabilities are not recognised in the Statement of Financial Position, but are disclosed by way of a note and, if quantifiable, are measured at nominal value.

The department is not aware of any contingent assets or liabilities.

A7.3. Impact of standards not yet effective

The department has assessed the impact of new and changed Australian Accounting Standards and Interpretations not yet effective and does not expect these to have a material impact on the department's statements.

A7.4. Events after the reporting period

Create SA transferred from the Department of the Premier and Cabinet to the department effective 1 July 2026.

Functions relating to the youth performing arts transferred from the Department for Education to the department effective 1 July 2026.

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A8. Measurement and risk

A8.1. Fair value

AASB 13 Fair Value Measurement defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants, in the principal or most advantageous market, at the measurement date.

Initial recognition

Non-current tangible assets are initially recorded at cost or at the value of any liabilities assumed, plus any incidental cost involved with the acquisition. Where assets are acquired at no value or minimal value they are recorded at their fair value in the Statement of Financial Position. However, if the assets are acquired at no or nominal value as part of a restructure of administrative arrangements, then the assets are recognised at book value, that is the amount recorded by the transferor Public Authority immediately prior to restructure.

Revaluation

Property, plant and equipment, other than right-of-use assets, are subsequently measured at fair value after allowing for accumulated depreciation.

All non-current tangible assets are valued at fair value and the revaluation of non-current assets or group of assets is only performed when its fair value at the time of acquisition is greater than \$1.5 million and estimated useful life is greater than three years.

Every six years, the department revalues its leasehold improvements, plant and equipment, IT Equipment, Buildings and other structures and the Government Radio Network. If at any time management considers that the carrying amount of an asset materially differs from its fair value, then the asset will be revalued regardless of when the last valuation took place. Non-current tangible assets that are acquired between revaluations are held at cost until the next valuation, where they are revalued to fair value.

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

Fair value hierarchy

The department classifies fair value measurement using the following fair value hierarchy that reflects the significance of the inputs used in making the measurements, based on the data and assumptions used in the most recent revaluation.

Level 1: traded in active markets and is based on unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at measurement date.

Level 2: not traded in an active market and are derived from inputs (inputs other than quoted prices included within level 1) that are observable for the asset, either directly or indirectly.

Level 3: not traded in an active market and are derived from unobservable inputs.

The department's policy is to recognise transfers into and out of fair value hierarchy levels as at the end of the reporting period.

During 2026 and 2025, the department had no valuations categorised into level 1, there were no transfers of assets between level 1 and 2 fair value hierarchy levels and there were no changes in valuation technique.

The department measures all assets at level 3.

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A8.1 Fair Value (continued)

Valuation of leasehold improvements

An independent valuation of leasehold improvements owned by the department was performed by an independent Certified Practising Valuer from Public Private Property as at 30 June 2021.

Valuation of buildings and other structures and radio network

Valuations were performed by an independent Certified Practising Valuer from Public Private Property on buildings and other structures as at 30 June 2023 and Radio Network assets as at 30 June 2026.

Other assets

All items for plant and equipment and information technology had a fair value at the time of acquisition less than \$1.5m or had an estimated useful life of less than three years. These assets have not been revalued in accordance with APS 116.D. The carrying value of these items are deemed to approximate fair value.

A8.2. Financial instruments

Financial risk management

Risk management is managed by the department's corporate services section. Departmental risk management policies are in accordance with the *Risk Management Policy Statement* issued by the Premier and Treasurer and the principles established in the Australian Standard *Risk Management Principles and Guidelines*.

The department's exposure to financial risk (liquidity risk, credit risk and market risk) is low due to the nature of the financial instruments held.

Liquidity risk

Financial liabilities principally represent taxation receipts payable to the Treasurer. Therefore, the department's exposure to liquidity risk is insignificant due to the nature of the financial instruments held and current assessment of risk.

Credit risk

The department has policies and procedures in place to ensure that transactions occur with customers with appropriate credit history.

No collateral is held as security and no credit enhancements relate to financial assets held by the department.

Market risk

Cash administered by the department is subject to interest rate risk.

Categorisation of financial instruments

Details of the significant accounting policies and methods adopted including the criteria for recognition, the basis of measurement, and the basis on which income and expenses are recognised with respect to each class of financial asset, financial liability and equity instrument are disclosed in the respective financial asset / financial liability note.

Classification of financial instruments

The department measures all financial instruments at amortised cost.