

STATE BUDGET

2024-25



Government of
South Australia

STATE BUDGET

2024-25

BUDGET PAPER 1: BUDGET OVERVIEW

A summary publication capturing all highlights from the 2024-25 Budget.

BUDGET PAPER 2: BUDGET SPEECH

A copy of the Treasurer's speech, delivered to Parliament.

BUDGET PAPER 3: BUDGET STATEMENT

A financial report presenting the state government's current and estimated future economic performance, fiscal strategy, budget priorities, expenditure, revenue, assets, liabilities, risks and government business.

BUDGET PAPER 4: AGENCY STATEMENTS | VOLUMES 1, 2, 3, 4

Various financial reports presenting the state government's current and estimated revenue, expenses and performance by agency.

BUDGET PAPER 5: BUDGET MEASURES STATEMENT

A financial report detailing the state government's expenditure, savings and revenue initiatives.

ACKNOWLEDGEMENT OF COUNTRY

We acknowledge Aboriginal people as the state's first peoples, nations and Traditional Owners of South Australian land and waters. We recognise that their unique cultural heritage, customs, spiritual beliefs and relationship with the land are of ongoing importance today, and we pay our respects to Elders past, present and emerging leaders of the future.

ACKNOWLEDGEMENTS

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Budget Paper 4

2024-25
Agency Statements
Volume 4

Presented by
the Honourable Stephen Mullighan MP
Treasurer of South Australia
on the occasion of the Budget for 2024-25

Enquiries regarding budget papers
should be directed to:

The Under Treasurer
Department of Treasury and Finance
State Administration Centre
Karna Country
200 Victoria Square
Adelaide SA 5000

Website: www.treasury.sa.gov.au
www.statebudget.sa.gov.au

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Auditor-General

Child Protection

Correctional Services

Courts

Defence SA

Education

Volume 2

Electoral Commission

Emergency Services — CFS

Emergency Services — MFS

Emergency Services — SAFECOM

Emergency Services — SES

Energy and Mining

Environment and Water

Environment Protection

Green Industries SA

Volume 3

Health and Wellbeing

Human Services

Infrastructure and Transport

Industry, Innovation and Science

Police

Volume 4

Premier and Cabinet

Primary Industries and Regions

TAFE SA

Tourism

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Introduction

The 2024-25 Agency Statements outline financial and non-financial information about the services each agency provides to, and on behalf of, the South Australian community.

The agency statements are presented in alphabetical order as indicated in the list below.

Alphabetical list order	Agency name	Abbreviation
Attorney-General	Attorney-General's Department	AGD
Auditor-General	Auditor-General's Department	
Child Protection	Department for Child Protection	DCP
Correctional Services	Department for Correctional Services	DCS
Courts	Courts Administration Authority	CAA
Defence SA	Defence SA	
Education	Department for Education	DE
Electoral Commission	Electoral Commission of South Australia	ECSA
Emergency Services — CFS	South Australian Country Fire Service	CFS
Emergency Services — MFS	South Australian Metropolitan Fire Service	MFS
Emergency Services — SAFECOM	South Australian Fire and Emergency Services Commission	SAFECOM
Emergency Services — SES	South Australian State Emergency Service	SES
Energy and Mining	Department for Energy and Mining	DEM
Environment and Water	Department for Environment and Water	DEW
Environment Protection Authority	Environment Protection Authority	EPA
Green Industries SA	Green Industries SA	GISA
Health and Wellbeing	Department for Health and Wellbeing	DHW
Human Services	Department of Human Services	DHS
Industry, Innovation and Science	Department for Industry, Innovation and Science	DIIS
Infrastructure and Transport	Department for Infrastructure and Transport	DIT
Police	South Australia Police	SAPOL
Premier and Cabinet	Department of the Premier and Cabinet	DPC
Primary Industries and Regions	Department of Primary Industries and Regions	PIRSA
TAFE SA	TAFE SA	TAFE SA
Tourism	South Australian Tourism Commission	SATC
Trade and Investment	Department for Trade and Investment	DTI
Treasury and Finance	Department of Treasury and Finance	DTF

Definitions

Agency

An agency is an administrative unit created under the *Public Sector Act 2009* or a statutory authority that is accountable for the delivery of programs on behalf of the government.

Programs and sub-programs

A program is a group of related activities that contribute to achieving one of an agency's and, in turn, the government's objectives. Many programs are further divided into sub-programs with more specific objectives.

Overview

The agency statements outline projected agency activity and performance for 2024-25. Each agency statement conforms to the following standard presentation structure:

- Objective — outlines the agency's objectives
- Ministerial responsibilities — identifies the minister responsible for each program/sub-program and identifies any items administered by the agency on behalf of the minister(s)
- Ministerial office resources — details the resources provided to ministerial office(s)
- Workforce summary — summarises the agency's workforce
- Program net cost of services summary — summarises the net cost of agency programs
- Key agency outputs — summarises services provided
- Investing expenditure summary — summarises investing expenditure for the agency
- Program/sub-program information — for each agency program/sub-program, provides a description/objective, program summary (income, expenses and full-time equivalents), financial commentary, highlights and targets, performance and activity indicators
- Financial statements — budgeted financial statements for controlled and administered items
- Summary of major variations — explanation of significant movements not included at the program/sub-program level.

Presentation of changes in program structures

Where a program or function is transferred between agencies, program information for previous years is reflected in the current program structure of the receiving agency.

In contrast, the agency financial statements are based on the actual program structure for the agency as it operated or is expected to operate in each year. This distinction in treatment is drawn so that financial statements accurately reflect events while, at the same time, program information is comparable and not duplicated.

Reconciliation of the financial statements to the current program structure is contained in the program net cost of services summary located at the beginning of each relevant agency section.

Financial statements

The estimated financial statements included in the 2024-25 Agency Statements are estimates which include, for each agency, a statement of comprehensive income, a statement of financial position and a statement of cash flows.

The format of these estimated financial statements is consistent with the model financial statements (prepared by the Department of Treasury and Finance for statutory reporting requirements) and is consistent with the requirements of *AASB 101 Presentation of Financial Statements* and *AASB 107 Statement of Cash Flows*.

Estimates in these financial statements have been prepared:

- on a basis that is consistent with Treasurer's Instructions and Australian Accounting Standards applicable for 2024-25
- on an accrual basis, except for the statement of cash flows which has been derived from the statement of comprehensive income and statement of financial position to reflect cash payments and receipts
- using historical cost convention, except for certain assets and liabilities that are valued in accordance with the valuation policy applicable.

Consistent with Australian Accounting Standards, estimated transactions and balances that are controlled are budgeted for, and reported on, separately to estimated transactions and balances which are administered but not controlled by the agency.

Ministerial responsibilities

The ministerial responsibilities table provides a comprehensive list of the agencies and programs which fall under the responsibility of each minister, and is presented in Ministerial Order of Precedence.

Minister	Agency	Programs
The Hon. PB Malinauskas Premier	Department of the Premier and Cabinet	1. Premier and Cabinet Policy and Support
		2. Information, Data Analytics and Communication Technology Services
		3. SA Productivity Commission
		4. Infrastructure SA
		5. Premier's Delivery Unit
The Hon. Dr SE Close Deputy Premier Minister for Industry, Innovation and Science Minister for Climate, Environment and Water Minister for Workforce and Population Strategy	Department for Industry, Innovation and Science	1. Industry, Innovation and Science
	Department for Environment and Water	1. National Parks and Wildlife 2. Water and the River Murray 3. Environment, Heritage and Sustainability
	Environment Protection Authority	1. Environment and Radiation Protection
	Green Industries SA	1. Circular Economy and Green Industry Development
	Department for Energy and Mining	1. Water Industry Technical and Safety Regulation
The Hon. KJ Maher Minister for Aboriginal Affairs Attorney-General Minister for Industrial Relations and Public Sector	Attorney-General's Department	1. Aboriginal Affairs and Reconciliation
		2. Office of the Solicitor-General
		3. Office of the Director of Public Prosecutions
		4. Crown Solicitor's Office
		5. South Australian Civil and Administrative Tribunal
		6. Office of Parliamentary Counsel
		7. Legislative and Policy Services
		8. Forensic Science SA
		9. Ombudsman SA
		10. Office of the Public Advocate
		11. Equal Opportunity SA
		12. State Records SA
		13. Justice Technology Services
	14. Industrial Relations	
Courts Administration Authority	1. Court and Tribunal Case Resolution Services 2. Alternative Dispute Resolution Services	

Minister	Agency	Programs
The Hon. T Koutsantonis Minister for Infrastructure and Transport Minister for Energy and Mining	Department for Infrastructure and Transport	1. Public Transport Services
		2. Roads and Marine
		3. Delivery of Transport Projects
	Department for Energy and Mining	4. Provision and Management of Across Government Services
		5. Infrastructure Planning and Policy
The Hon. SC Mullighan Treasurer Minister for Defence and Space Industries	Department of Treasury and Finance	1. Accountability for Public Sector Resources
		2. Treasury Services
		3. Government Services
	Defence SA	1. Defence Industry Development
		2. South Australian Space Industry Centre
The Hon. ZL Bettison Minister for Tourism Minister for Multicultural Affairs	Department of the Premier and Cabinet	6. Multicultural Affairs
	South Australian Tourism Commission	1. Tourism Development
		2. Tourism Events
The Hon. CJ Picton Minister for Health and Wellbeing	Department for Health and Wellbeing	1. Policy, Clinical Services, System Improvement and Administration
		2. Health Services
		3. System Enhancement
The Hon. KA Hildyard Minister for Child Protection Minister for Women and the Prevention of Domestic, Family and Sexual Violence Minister for Recreation, Sport and Racing	Department for Infrastructure and Transport	6. Recreation, Sport and Racing
	Department for Child Protection	1. Care and Protection
	Department of Human Services	1. Women, Equality and Domestic Violence Prevention
		2. Communities and Families
The Hon. NF Cook Minister for Human Services Minister for Seniors and Ageing Well	Department of Human Services	3. Youth Justice
		4. Disability
		1. Primary Industries
The Hon. CM Scriven Minister for Primary Industries and Regional Development Minister for Forest Industries	Department of Primary Industries and Regions	2. Regional Development
		1. Early Childhood Services
The Hon. BI Boyer Minister for Education, Training and Skills	Department for Education	2. School Education
		3. Skills SA
		1. TAFE SA
	TAFE SA	1. TAFE SA
The Hon. A Michaels Minister for Small and Family Business Minister for Consumer and Business Affairs Minister for Arts	Department of the Premier and Cabinet	7. Arts South Australia
	Department for Industry, Innovation and Science	2. Small and Family Business
	Attorney-General's Department	15. Consumer and Business Services

Minister	Agency	Programs
The Hon. JK Szakacs Minister for Trade and Investment Minister for Local Government Minister for Veterans Affairs	Department for Infrastructure and Transport	7. Office of Local Government
	Defence SA	3. Veterans SA
	Department for Trade and Investment	1. Trade and Investment
The Hon. ND Champion Minister for Housing and Urban Development Minister for Housing Infrastructure Minister for Planning	Department for Trade and Investment	2. Planning and Land Use Services
		3. Office of the Valuer-General
		4. Office of the Registrar-General
		5. Office for Design and Architecture South Australia
The Hon. DR Cregan Minister for Police, Emergency Services and Correctional Services Special Minister of State	Department for Infrastructure and Transport	8. Road Safety
	South Australia Police	1. Public Safety
		2. Crime and Criminal Justice Services
		3. Road Safety
	South Australian Country Fire Service	1. Country Fire Service
	South Australian Metropolitan Fire Service	1. South Australian Metropolitan Fire Service
	South Australian Fire and Emergency Services Commission	1. Fire and Emergency Services Strategic Services and Business Support
	South Australian State Emergency Service	1. State Emergency Service
	Department for Correctional Services	1. Rehabilitation and Reparation
		2. Custodial Services
3. Community-Based Services		
Electoral Commission of South Australia	1. Electoral Services	

Agency: Department of the Premier and Cabinet

Premier

Minister for Multicultural Affairs

Minister for Arts

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Objective

The Department of the Premier and Cabinet delivers specialist policy advice to the Premier and ministers and supports the Cabinet process. It also has overarching responsibility for Commonwealth-state relations and manages the Premier's National Cabinet and Council for the Australian Federation agenda.

The department leads the implementation of South Australia's strategic priorities and policy commitments in the areas of economic and social development, international relationships and strengthening digital engagement between government and the community.

The department provides leadership across government policy development on multicultural affairs and the arts.

Ministerial responsibilities

Minister	Programs	Sub-programs
The Hon. PB Malinauskas Premier	1. Premier and Cabinet Policy and Support	Nil
	2. Information, Data Analytics and Communication Technology Services	Nil
	3. SA Productivity Commission	Nil
	4. Infrastructure SA	Nil
	5. Premier's Delivery Unit	Nil
The Hon. ZL Bettison Minister for Multicultural Affairs	6. Multicultural Affairs	Nil
The Hon. A Michaels Minister for Arts	7. Arts South Australia	Nil

Statutes

The Department of the Premier and Cabinet maintains a list of statutes applicable to ministers.

Ministerial office resources

	2024-25 Budget	
	Cost of provision	
	\$000	FTE
The Hon. PB Malinauskas	8 672	46.0
The Hon. ZL Bettison	1 939	11.0

Workforce summary

	FTEs as at 30 June		
	2024-25 Budget ^(a)	2023-24 Estimated Result ^(a)	2022-23 Actual ^(b)
Department of the Premier and Cabinet	584.4	597.9	529.1
Administered items for the Department of the Premier and Cabinet	2.0	2.0	2.0
Total	586.4	599.9	531.1
Reconciliation to agency FTEs			
<i>Less: FTEs transferred in</i>			
Creative Industries from the Department for Industry, Innovation and Science on 1 October 2023	—	—	13.7
Cross Border Commissioner from Department of Primary Industries and Regions on 11 April 2024	—	—	1.0
Total	586.4	599.9	516.4
(a) The 2024-25 Budget and 2023-24 Estimated Result reflect the established FTE caps.			
(b) Data published by the Office of the Commissioner for Public Sector Employment.			

Program net cost of services summary

	Net cost of services ^(a)			
	2024-25 Budget	2023-24 Estimated Result	2023-24 Budget	2022-23 Actual
	\$000	\$000	\$000	\$000
Program				
1. Premier and Cabinet Policy and Support	119 516	127 404	104 453	97 748
2. Information, Data Analytics and Communication Technology Services	54 228	55 128	50 084	69 719
3. SA Productivity Commission	2 298	2 297	2 283	2 072
4. Infrastructure SA	-55 046	-19 484	2 552	11 005
5. Premier's Delivery Unit	2 012	2 012	2 000	1 724
6. Multicultural Affairs	13 471	12 790	12 945	11 692
7. Arts South Australia	151 438	163 765	146 303	145 510
Total	287 917	343 912	320 620	339 470

	Net cost of services ^(a)			
	2024-25 Budget \$000	2023-24		2022-23 Actual \$000
		Estimated	2023-24	
		Result	Budget	
Reconciliation to agency net cost of providing services^(b)				
<i>Less: Net costs transferred in</i>				
Creative Industries from the Department for Industry, Innovation and Science on 1 October 2023	—	4 817	22 546	13 840
Cross Border Commissioner from Department of Primary Industries and Regions on 11 April 2024	—	295	500	103
Equals: Net cost of providing services (as per agency statement of comprehensive income)	287 917	338 800	297 574	325 527
(a) Amounts may differ from 2023-24 Agency Statements due to machinery of government changes and the realignment of corporate overheads across the agency.				
(b) The net cost of services for individual programs are shown on a full-year basis, whereas the agency financial statements reflect revenues and expenses from the effective date of the transfer of some programs.				

Key agency outputs

The Department of the Premier and Cabinet provides central agency leadership in responding to issues that affect South Australia's future prosperity. We work collaboratively with other government departments to ensure a whole of government approach is taken in achieving the Premier's vision for South Australia. Key agency outputs include:

- support Cabinet in its role as government's central decision-making body regarding development of new policy or legislation, initiatives and public works with significant costs, major appointments and partnership agreements for Commonwealth Government funding
- provide strategic advice to the Premier and Cabinet for collaborating with the Commonwealth Government to ensure funding and investment in South Australia's best interests
- coordinate the state's preparations for the AUKUS submarine program
- develop policies and initiatives, in collaboration with government agencies, to support improved outcomes for Autistic and autism communities
- work with government agencies to modernise and transform government services by coordinating and providing best practice ICT and cyber security policies and resources across government and delivering digital and data analytics projects that foster innovation and collaboration between the public and private sectors
- through the South Australian Productivity Commission, provide independent recommendations to improve the rate of economic growth and productivity of the South Australian economy through extensive inquiry processes
- through Infrastructure SA, provide advice on the state's requirements for significant infrastructure with respect to economic growth and delivery of public services in accordance with the *Infrastructure SA Act 2018*
- through the Premier's Delivery Unit, ensure the timely delivery of the government's election commitments and other major policies, projects, initiatives and reforms as identified by the government

- develop policies that promote cultural diversity including delivery of grant programs, events, awards, community forums, support programs and resources which contribute to the government's commitment to support our diverse and vibrant multicultural community
- provide funding support programs to South Australian artists, musicians, and arts and creative organisations and sectors.

Investing expenditure summary

The 2024-25 investment program is \$200.6 million.

	Estimated completion Quarter	Total project cost \$000	2024-25 Budget \$000	2023-24 Estimated Result \$000	2023-24 Budget \$000
New projects					
Arts Accommodation — State Theatre, State Opera and Country Arts SA	Nov 2025	18 982	11 192	400	—
Lyndoch Recreation Park Redevelopment	Mar 2025	20 000	16 000	2 500	—
Northern Water ^(a)	Jun 2026	n.a.	78 340	37 400	—
Total new projects		38 982	105 532	40 300	—
Existing projects					
Adelaide Festival Centre Fire Compliance and Western Plaza Upgrade	Mar 2026	34 160	6 921	—	—
Artlab Goods Lift	Jun 2024	1 772	—	1 704	—
Cultural Institution Collections Storage	Jun 2026	91 946	25 000	32 844	32 344
Cyber Security	Jun 2025	3 390	2 080	1 060	—
Innovation Hub Fitout	Jun 2024	10 000	—	10 000	10 000
Serving South Australia — One Stop Shop	Jun 2025	11 346	1 935	4 708	2 500
Tarrkarri — Centre for First Nations Cultures	Jun 2027	200 000	36 000	20 679	12 000
Total existing projects		352 614	71 936	70 995	56 844
Annual programs					
Government Information and Communication Technology Services	n.a.	n.a.	5 117	4 981	4 981
Minor Capital Works and Equipment	n.a.	n.a.	3 998	3 794	3 900
Total annual programs			9 115	8 775	8 881
Leases					
Innovation Hub	n.a.	14 025	14 025	—	—
Fleet	n.a.	235	—	35	35
Total leases		14 260	14 025	35	35
Total investing expenditure		405 856	200 608	120 105	65 760

(a) The Northern Water feasibility assessment is being jointly funded between the Commonwealth and State governments and industry.

Program 1: Premier and Cabinet Policy and Support

Description/objective

Coordination and leadership of the strategic economic and policy priorities of the state. Support to the Premier and Cabinet through rigorous Cabinet process across government (including thorough analysis of the risks, costs and benefits of proposals), cross government policy, and communication activities.

Deliver protocol and international engagement programs promoting the state and its competitive advantages and offerings, showcasing South Australia's strategic industries, businesses, knowledge institutions, community and regions.

Highlights 2023-24

- Negotiated the best possible outcomes for South Australia and supported the Premier in intergovernmental forums, including through National Cabinet and the Council for the Australian Federation on key issues including health reform, housing, skills, extending the Goods and Services Tax No Worse Off Guarantee and implementation of a National Firearms Register; and continued to implement the Adelaide City Deal.
- Managed international programmes for the Premier, Governor and key international stakeholders, diplomatic and official visitors to South Australia, ensuring strategic alignment with state government priorities. Delivered a large cross-section of state events on behalf of the Premier.
- Reviewed and undertook broad consultation on proposed changes to the *Emergency Management Act 2004* to ensure that South Australia's legislative framework provides suitable authority and decision-making structures across response and recovery, and can meet expectations during catastrophic and protracted events, including security threats.
- Implemented the state security strategy, ensuring effective management of foreign interference, terrorism and violent extremism, critical infrastructure and protective security risks across the state.
- Continued to lead delivery of an innovation and cultural district at Lot Fourteen, increasing occupancy and activation to meet the strategic vision and objectives set out in the Lot Fourteen Strategic Plan: 2022-2026.
- Established the Office for AUKUS to coordinate South Australia's preparations to support delivery of the AUKUS submarine program.
- Established the Office for Autism and launched the state's first Autism Inclusion Charter.

Targets 2024-25

- Negotiate the best possible outcomes for South Australia and support the Premier in intergovernmental forums, including through National Cabinet and the Council for the Australian Federation; and continue to implement the Adelaide City Deal.
- Lead whole of government economic, social and environmental reform including piloting innovative approaches to major policy challenges and working in partnership with stakeholders to achieve positive outcomes for South Australians.
- Develop and deliver strategically aligned international programs for the Premier, Governor, Government of South Australia officials, key international stakeholders, and diplomatic and official visitors to South Australia, to promote the state and further develop bi-lateral cooperation. Deliver promotional and ceremonial state events on behalf of the Premier.
- Continue to lead delivery of an innovation and cultural district at Lot Fourteen, increasing occupancy and activation to meet the strategic vision and objectives set out in the Lot Fourteen Strategic Plan: 2022-2026.
- In partnership with the Commonwealth Government, coordinate the joint effort between state government agencies to deliver on South Australia's role in the AUKUS submarine program.
- Continue to work towards achieving positive change for Autistic and autism communities through supporting the roll out of the Autism Inclusion Charter and State Autism Strategy.

Program summary — income, expenses and FTEs

	2024-25 Budget	2023-24 Estimated Result	2023-24 Budget	2022-23 Actual
	\$000	\$000	\$000	\$000
Income				
Commonwealth revenues	21 000	16 254	27 000	10 699
Grants and subsidies	1 229	2 175	1 519	2 880
Sales of goods and services	2 552	2 615	2 374	5 957
Net gain or loss from disposal of assets	—	—	—	-122
Resources received free of charge	—	—	—	288
Other income	812	3 906	795	1 234
Total income	25 593	24 950	31 688	20 936
Expenses				
Employee benefit expenses	37 915	38 501	36 512	33 307
Supplies and services	21 864	26 179	16 178	28 705
Depreciation and amortisation expenses	2 810	1 536	903	1 137
Borrowing costs	—	—	10	6
Grants and subsidies	82 249	85 311	82 211	53 496
Other expenses	271	827	327	2 033
Total expenses	145 109	152 354	136 141	118 684
Net cost of providing services	119 516	127 404	104 453	97 748
FTEs as at 30 June (No.)	258.0	262.8	244.7	227.4

Explanation of significant movements

The decrease in the 2024-25 budgeted expenses compared to the 2023-24 estimated result is primarily due to additional expenditure during 2023-24 for the Adelaide City Deal with the Commonwealth Government (\$6.7 million).

The decrease in the 2023-24 estimated result income compared to the 2023-24 budget is primarily due to

- lower income during 2023-24 for:
 - the Adelaide City Deal with the Commonwealth Government (\$11.0 million)

partially offset by:

- the return of grant funding from previous years (\$3.1 million).

The increase in the 2023-24 estimated result expenses compared to the 2023-24 budget is primarily due to:

- additional expenditure during 2023-24 for:
 - policy advice and coordination (\$3.0 million)
 - public information activities (\$3.4 million)
 - the Adelaide City Deal with the Commonwealth Government (\$2.0 million)

- financial assistance for River Murray communities, households and businesses who were affected by large scale flooding (\$1.5 million)
- establishing the Office for AUKUS in 2023-24 (\$0.8 million).

The increase in the 2023-24 budget income compared to the 2022-23 actual is primarily due to:

- additional income in 2023-24 for:
 - the Adelaide City Deal with the Commonwealth Government (\$16.3 million)

partially offset by

- additional income in 2022-23 for:
 - contributions from agencies towards public information activities (\$1.3 million)
 - transfer of funding from Renewal SA for marketing and communications activities at Lot Fourteen (\$1.2 million).

The increase in the 2023-24 budget expenses compared to the 2022-23 actual is primarily due to additional expenses during 2023-24 for grants to statutory authorities and other organisations (\$17.0 million).

Program 2: Information, Data Analytics and Communication Technology Services

Description/objective

Provision of specialised information and communication technology (ICT), digital, data and cyber security services, and support and information to government, citizens and industry.

Highlights 2023-24

- Delivered whole of government cyber security and resilience capabilities that enhanced the security of systems, safeguarded data and critical ICT infrastructure, expanded our ability to respond to threats, and enabled government services for South Australia.
- Improved service delivery to South Australians through the implementation of higher capacity and more resilient connectivity infrastructure and delivered whole of government collaboration platforms and modern digital services.
- Delivered the Serving South Australia — One Stop Shop initiative by increasing the number of transactions and credentials available through the online dashboard on sa.gov.au.
- Implemented priority elements of the Data Strategy for South Australia and worked with agencies across government on targeted and priority analytical projects.
- Revised and enhanced the Information Sharing Guidelines and progressed intergovernmental data sharing with the Commonwealth.

Targets 2024-25

- Enable a connected and secure government through resilient and innovative ICT and cybersecurity services.
- Revise and enhance the whole of government SA Cyber Security Framework, and improve central incident response and coordination processes, capabilities and capacity to further safeguard and protect government information and systems.
- Implement new systems and processes for customer service, integration and identity at a whole of government level to enhance government's delivery of services for South Australia.
- Further progress the Serving South Australia — One Stop Shop initiative by increasing the number of transactions and credentials available through the sa.gov.au dashboard.
- Onboard further agencies to the Commonwealth Government digital identity, myGovID.
- Continue to deliver functions under the *Public Sector (Data Sharing) Act 2016*, administer the Information Sharing Guidelines and undertake priority analytics projects.

Program summary — income, expenses and FTEs

	2024-25 Budget	2023-24 Estimated Result	2023-24 Budget	2022-23 Actual
	\$000	\$000	\$000	\$000
Income				
Grants and subsidies	10 159	7 817	1 658	1 120
Sales of goods and services	11 030	11 186	12 161	13 868
Net gain or loss from disposal of assets	—	—	—	-387
Resources received free of charge	—	—	—	289
Other income	—	—	—	24
Total income	21 189	19 003	13 819	14 914
Expenses				
Employee benefit expenses	24 087	24 003	21 958	20 210
Supplies and services	43 758	42 746	32 527	44 288
Depreciation and amortisation expenses	6 885	6 652	8 481	6 129
Grants and subsidies	510	548	754	320
Other expenses	177	182	183	13 686
Total expenses	75 417	74 131	63 903	84 633
Net cost of providing services	54 228	55 128	50 084	69 719
FTEs as at 30 June (No.)	193.6	201.2	167.2	169.8

Explanation of significant movements

The increase in the 2024-25 budgeted income compared to the 2023-24 estimated result is primarily due to:

- additional income during 2024-25 for:
 - supporting digital and cyber operating and investing initiatives from the digital investment fund (\$4.2 million)

partially offset by

- additional income during 2023-24 for:
 - contributions from agencies to support the Office for Data Analytics (\$1.0 million).

The increase in the 2024-25 budgeted expenses compared to the 2023-24 estimated result is primarily due to:

- additional expenditure during 2024-25 for:
 - supporting digital and cyber operating initiatives from the digital investment fund (\$3.5 million)

partially offset by

- additional expenditure during 2023-24 for:
 - the Office for Data Analytics to increase the ability to inform policy development, programs and projects (\$2.0 million).

The increase in the 2023-24 estimated result income compared to the 2023-24 budget is primarily due to additional income during 2023-24 for supporting digital and cyber operating and investing initiatives from the digital investment fund (\$5.0 million).

The increase in the 2023-24 estimated result expenses compared to the 2023-24 budget is primarily due to:

- additional expenditure during 2023-24 for:
 - the M365 operating model central tenancy (\$6.1 million)
 - supporting digital and cyber operating initiatives from the digital investment fund (\$1.7 million).

The decrease in the 2023-24 budget expenses compared to the 2022-23 actual is primarily due to:

- additional expenditure during 2022-23 for:
 - derecognition and impairment of digital and ICT assets (\$11.7 million)
 - the Serving South Australia — One Stop Shop election commitment (\$2.2 million)
 - the Office for Data Analytics (\$3.1 million)
 - supporting cloud technologies (\$1.1 million).

Program 3: SA Productivity Commission

Description/objective

The South Australian Productivity Commission is an independent body established to make recommendations to the government to facilitate productivity growth, unlock new economic opportunities, support job creation and remove existing regulatory barriers within South Australia.

Highlights 2023-24

- Completed the inquiry 'Turning Research into Economic Competitiveness for South Australia' and commenced a new inquiry 'Positioning All South Australians to Share in the Benefits of Economic Growth'.
- Progressed the research program with completed discussion papers 'Demystifying Productivity' and 'South Australia's Productivity Challenge'.
- Continued to promote public understanding of the objectives and functions of the Commission, including through public speaking engagements.

Targets 2024-25

- Complete inquiry 'Positioning All South Australians to Share in the Benefits of Economic Growth' and commence a new inquiry.
- Progress the research program by continuing to develop our understanding of the drivers of South Australia's relative productivity performance.
- Continue to promote public understanding of the objectives and functions of the Commission, including through public speaking engagements.

Program summary — income, expenses and FTEs

	2024-25 Budget \$000	2023-24 Estimated Result \$000	2023-24 Budget \$000	2022-23 Actual \$000
Expenses				
Employee benefit expenses	1 929	1 901	1 857	1 630
Supplies and services	354	382	426	426
Depreciation and amortisation expenses	—	—	—	3
Other expenses	15	14	—	13
Total expenses	2 298	2 297	2 283	2 072
Net cost of providing services	2 298	2 297	2 283	2 072
FTEs as at 30 June (No.)	9.9	9.9	9.9	7.7

Explanation of significant movements

No major variations.

Program 4: Infrastructure SA

Description/objective

Infrastructure SA is an independent body established to provide trusted expert advice to government to enable informed and integrated decisions on infrastructure planning, investment, delivery, and optimisation.

Infrastructure SA provides independent expert advice to government on the planning, management, and delivery of major capital investment over \$50 million.

Highlights 2023-24

- Progressed the business case for the Northern Water project and secured funding from private sector partners into the next phase of studies.
- Released a Strategy Discussion Paper and invited South Australians to share their insights and views on statewide infrastructure challenges, needs and opportunities to support the state's economy and liveability into the future.
- Commenced a program of work to develop the new 20-Year State Infrastructure Strategy through building strong evidence based strategic responses and began engagement with a range of stakeholders including government agencies, businesses, industry and industry groups, community organisations and the South Australian community.
- Progressed the development of the 2024 Capital Intentions Statement and monitored the implementation of the recommendations made in previous releases.
- Engaged with the Commonwealth and other jurisdictions' infrastructure and assurance bodies to gain an insight into national priorities following the reviews into Infrastructure Australia and the National Infrastructure Pipeline and identification of best practice that could be adopted in South Australia.
- Maintained planning, delivery, and performance oversight of major State Government funded infrastructure projects (capital value greater than \$50 million).
- Continued to provide Cabinet with independent information and advice to inform infrastructure investment decisions.

Targets 2024-25

- Deliver a new evidence based, outcomes focused 20-Year State Infrastructure Strategy, that compliments the Greater Adelaide Regional Plan, other non-metropolitan regional plans, and other key government strategies.
- Continue progress on the Northern Water project towards the final investment decision.
- Deliver the 2024 Capital Intentions Statement incorporating a 10 year forward projection in alignment with Infrastructure Australia's new requirements.
- Coordinate submissions to Infrastructure Australia of nationally significant initiatives for possible inclusion in the revised Infrastructure Priority List.

Program summary — income, expenses and FTEs

	2024-25 Budget \$000	2023-24 Estimated Result \$000	2023-24 Budget \$000	2022-23 Actual \$000
Income				
Commonwealth revenues	—	3 500	500	—
Grants and subsidies	—	—	—	4 000
Sales of goods and services	—	2 251	—	2 592
Resources received free of charge	—	—	—	10
Other income	57 640	20 700	—	—
Total income	57 640	26 451	500	6 602
Expenses				
Employee benefit expenses	2 292	2 956	2 240	3 612
Supplies and services	289	3 979	800	13 995
Grants and subsidies	—	20	—	—
Other expenses	13	12	12	—
Total expenses	2 594	6 967	3 052	17 607
Net cost of providing services	-55 046	-19 484	2 552	11 005
FTEs as at 30 June (No.)	12.8	15.8	12.8	19.4

Explanation of significant movements

The increase in the 2024-25 budgeted income compared to the 2023-24 estimated result is primarily due to:

- additional income during 2024-25 for:
 - industry funding towards the Northern Water project (\$36.9 million)

partially offset by

- additional income during 2023-24 for:
 - Commonwealth funding towards the Northern Water project (\$3.5 million)
 - assurance reviews funding from agencies where budget is transferred as required (\$2.3 million).

The decrease in the 2024-25 budgeted expenses compared to the 2023-24 estimated result is primarily due to:

- additional expenses during 2023-24 for:
 - assurance review expenditure from agencies where budget is transferred as required (\$2.3 million)
 - a business case and detailed options analysis to examine a new sustainable water supply for the far north and Upper Spencer Gulf of South Australia — phase 1 of the Northern Water project (\$2.1 million).

The increase in the 2023-24 estimated result income compared to the 2023-24 budget is primarily due to:

- additional income during 2023-24 for:
 - industry funding towards the Northern Water project (\$20.7 million)
 - Commonwealth funding towards the Northern Water project (\$3.0 million)
 - assurance reviews funding from agencies where budget is transferred as required (\$2.3 million).

The increase in the 2023-24 budget estimated result expenses compared to the 2023-24 budget is primarily due to:

- additional expenses during 2023-24 for:
 - a business case and detailed options analysis to examine a new sustainable water supply for the far north and Upper Spencer Gulf of South Australia — phase 1 of the Northern Water project (\$1.6 million)
 - assurance review expenditure where budget is transferred from agencies as required (\$2.3 million).

The decrease in the 2023-24 budget income compared to the 2022-23 actual is primarily due to:

- additional income during 2022-23 for:
 - the Northern Water project (\$3.5 million)
 - assurance reviews funding from agencies where budget is transferred as required (\$2.3 million).

The decrease in the 2023-24 budget expenses compared to the 2022-23 actual is primarily due to:

- additional expenses during 2022-23 for:
 - a business case and detailed options analysis to examine a new sustainable water supply for the far north and Upper Spencer Gulf of South Australia — phase 1 of the Northern Water project (\$12.2 million)
 - assurance review expenditure from agencies where budget is transferred as required (\$2.3 million).

Program 5: Premier's Delivery Unit

Description/objective

The Premier's Delivery Unit is an attached office established to oversee the delivery of identified government priorities, including all election commitments.

Highlights 2023-24

- Oversaw the successful delivery of election commitments such as establishing a Royal Commission into Early Childhood Education and Care, including the government's response to the Royal Commission's final report; completing and opening the new Findon Technical College; and opening three 24-hour pharmacies.

Targets 2024-25

- Oversee progress for the delivery of election commitments including the Hydrogen Jobs Plan, the SA Ambulance Headquarters and new and upgraded ambulance stations, health workforce recruitment, additional beds in the hospital system, new technical colleges, the new Adelaide Aquatic Centre, public housing asset additions and improvements, the animal welfare reform package and the sex offender reform package.
- Oversee the delivery of priority policies, projects, initiatives and reforms, including the implementation of the government's response to the Royal Commission into Early Childhood Education and Care.

Program summary — income, expenses and FTEs

	2024-25 Budget	2023-24 Estimated Result	2023-24 Budget	2022-23 Actual
	\$000	\$000	\$000	\$000
Income				
Sales of goods and services	—	—	—	1
Total income	—	—	—	1
Expenses				
Employee benefit expenses	1 621	1 598	1 528	1 481
Supplies and services	376	400	472	216
Other expenses	15	14	—	28
Total expenses	2 012	2 012	2 000	1 725
Net cost of providing services	2 012	2 012	2 000	1 724
FTEs as at 30 June (No.)	7.0	7.0	10.0	7.0

Explanation of significant movements

No major variations.

Program 6: Multicultural Affairs

Description/objective

This program supports South Australia's multicultural communities and promotes community capacity and harmony. It includes grant programs to community organisations that provide services to help families and individuals improve their quality of life and strengthen the wellbeing of culturally and linguistically diverse communities, as well as support for multicultural events and initiatives.

Highlights 2023-24

- Introduced a Multicultural South Australia Ambassador Program to activate the South Australian Multicultural Charter and to embed its principles within the workforce and business practices of South Australia's leading organisations.
- Continued to provide support to our communities to keep their languages alive among younger generations through additional investment in community language schools in South Australia.
- Undertook a skills, qualifications, and professional experience review of South Australia's migrant communities.
- Hosted the annual South Australian Multicultural Festival in partnership with multicultural organisations and a wide range of community groups to celebrate and engage with South Australia's migrant communities.
- Piloted a Multicultural Women's Micro Business Fund to assist women to establish their own enterprises.
- Developed an online South Australian Multicultural Services Directory to list organisations that offer information, advice, support, and networking opportunities for our diverse community.

Targets 2024-25

- Continue to provide support to our communities to keep their languages alive among younger generations through additional investment in community language schools in South Australia.
- Undertake to work with government agencies and key stakeholders to promote the findings of the skills, qualifications and professional experience review, and investigate opportunities to enact the recommendations.
- Scale up the Ambassador Program to activate the South Australian Multicultural Charter and to embed its principles within the workforce and business practices of South Australia's government departments and leading organisations.
- Provide leadership and advice on the development, monitoring and reporting of initiatives to enhance culturally and linguistically diverse employment in the public sector.

Program summary — income, expenses and FTEs

	2024-25 Budget	2023-24 Estimated Result	2023-24 Budget	2022-23 Actual
	\$000	\$000	\$000	\$000
Income				
Grants and subsidies	28	22	8	26
Sales of goods and services	102	95	122	150
Net gain or loss from disposal of assets	—	—	—	-16
Resources received free of charge	—	—	—	37
Other income	—	211	—	278
Total income	130	328	130	475
Expenses				
Employee benefit expenses	4 765	4 568	4 654	3 730
Supplies and services	1 781	1 581	1 551	1 392
Depreciation and amortisation expenses	200	189	123	110
Grants and subsidies	6 818	6 744	6 703	6 702
Other expenses	37	36	44	233
Total expenses	13 601	13 118	13 075	12 167
Net cost of providing services	13 471	12 790	12 945	11 692
FTEs as at 30 June (No.)	35.2	33.9	36.3	29.1

Explanation of significant movements

The increase in the 2024-25 budgeted expenses compared to the 2023-24 estimated result is primarily due to the commencement of a program to prevent youth violence within African South Australian communities (\$0.6 million).

Program 7: Arts South Australia

Description/objective

Ensure the state recognises and capitalises on artistic, cultural, economic, and social opportunities arising from the diverse arts and cultural practitioners and organisations, its creative industries, events, and physical assets. This will be achieved by developing and investing in programs and initiatives that build on our cultural and creative heritage and support innovative creativity and artistry.

Highlights 2023-24

- Supported the development of the arts and culture sector through the provision of grant funding, to individuals, organisations, and groups to enable the creation and presentation of new work, including in new contexts.
- Maintained a focus on the implementation of the Aboriginal and Torres Strait Islander Arts Strategy for South Australia, including through new partnerships and broad ranging opportunities.
- Delivered a range of priority policy and strategy outcomes and initiatives, and industry development opportunities to develop the arts, culture and creative industries, leverage opportunities and investment, and strengthen the sustainability of the sector.
- Established the Artists at Work Taskforce to address work insecurity and income inequality experienced by some South Australian artists and arts workers.
- Strengthened South Australia's creative and cultural international reputation, particularly in the screen, craft and music sectors, through investment in initiatives delivered by the South Australian Film Corporation, Adelaide Film Festival, JamFactory and the Music Development Office.
- Completed construction of the Pavilion at Carrick Hill.
- Supported the Hans Heysen Foundation on the progression of the Hans Heysen Gallery at Hahndorf.

Targets 2024-25

- Implement the newly developed Arts, Culture and Creative Sector Policy, through delivery of an action plan to guide priorities, strategic opportunities and deliverables, including those that leverage support from other areas.
- Through the Music Development Office and the Arts and Culture Grants Program, support the development of the arts, culture, and creative industries sector through the provision of grant funding to individuals, groups, and organisations to enable the presentation of new work, including in new contexts.
- Build on and continue to implement the Aboriginal and Torres Strait Islander Arts Strategy for South Australia with new strategic priorities, partnerships and outcomes that enhance capacity and strengthen sector sustainability and profile.
- Progress design and procurement for the Adelaide Festival Centre fire compliance works and Western Plaza upgrade (construction to commence 2025-26).
- Progress construction of the state-owned cultural institutions storage facility.
- Establish an Arts Investment Fund to drive targeted investment in strategic initiatives across South Australia's arts, culture, and creative industries.

Program summary — income, expenses and FTEs

	2024-25 Budget	2023-24 Estimated Result	2023-24 Budget	2022-23 Actual
	\$000	\$000	\$000	\$000
Income				
Commonwealth revenues	—	7 060	3 000	500
Grants and subsidies	1 764	2 157	1 857	1 790
Sales of goods and services	1 349	1 338	1 322	4 935
Net gain or loss from disposal of assets	—	-14 142	—	-29
Resources received free of charge	—	—	—	133
Other income	161	234	253	571
Total income	3 274	-3 353	6 432	7 900
Expenses				
Employee benefit expenses	8 473	8 307	8 322	8 546
Supplies and services	6 948	6 276	6 298	7 564
Depreciation and amortisation expenses	3 901	3 903	4 030	2 834
Borrowing costs	—	—	2	—
Grants and subsidies	135 169	141 707	133 911	128 026
Other expenses	221	219	172	6 440
Total expenses	154 712	160 412	152 735	153 410
Net cost of providing services	151 438	163 765	146 303	145 510
FTEs as at 30 June (No.)	67.9	67.3	70.4	68.7

Explanation of significant movements

The increase in the 2024-25 budgeted income compared to the 2023-24 estimated result is primarily due to:

- a loss on sale of Adelaide Festival Plaza Public Realm assets to Renewal SA (\$14.1 million) in 2023-24 partially offset by
- additional income during 2023-24 for the Adelaide City Deal with the Commonwealth Government (\$7.0 million).

The decrease in the 2024-25 budgeted expenses compared to the 2023-24 estimated result is primarily due to:

- additional expenditure during 2023-24 for the Adelaide City Deal with the Commonwealth Government (\$7.5 million) partially offset by
- additional expenditure during 2024-25 for the Arts Investment Fund (\$4.0 million).

The decrease in the 2023-24 estimated result income compared to the 2023-24 budget is primarily due to:

- a loss on sale of Adelaide Festival Plaza Public Realm assets to Renewal SA (\$14.1 million) in 2023-24 partially offset by
- additional income during 2023-24 for the Adelaide City Deal with the Commonwealth Government (\$4.0 million).

The increase in the 2023-24 estimated result expenses compared to the 2023-24 budget is primarily due to:

- additional expenses during 2023-24 for:
 - the Adelaide City Deal with the Commonwealth Government (\$4.5 million)
 - the establishment of the Arts Investment Fund (\$0.8 million).

Performance indicators

	2024-25 Target	2023-24 Estimated Result	2023-24 Target	2022-23 Actual
Amount of external revenue received (and per cent of total revenue):				
• State Library	\$3.7m (9.8%)	\$3.6m (9.5%)	\$3.6m (9.5%)	\$3.5m (9.2%)
• Art Gallery of South Australia	\$9.3m (42%)	\$9.1m (41%)	\$11.0m (56%)	\$10.4m (40%)
• SA Museum	\$4.8m (28%)	\$4.8m (28%)	\$5.2m (33%)	\$6.3m (32%)
• Carrick Hill	\$0.6m (38%)	\$2.2m (42%)	\$2.8m (53%)	\$2.3m (58%)
• Artlab	\$1.0m (27%)	\$1.0m (27%)	\$0.9m (27%)	\$1.0m (27%)
• Adelaide Festival Centre	\$24.6m (62%)	\$24.5m (62%)	\$18.0m (55%)	\$29.5m (62%)
• State Theatre	\$4.9m (56%)	\$4.3m (53%)	\$4.1m (55%)	\$4.5m (58%)
• State Opera	\$3.8m (71%)	\$4.9m (75%)	\$4.0m (72%)	\$4.7m (74%)
• Country Arts SA	\$4.1m (42%)	\$3.9m (41%)	\$3.6m (43%)	\$3.8m (40%)
Total no. of attendances achieved by:				
• Country Arts SA				
– Paid seats at performances and exhibition/gallery attendances	82 000	111 000	77 000	126 000
– Unpaid attendances	35 000	31 000	60 000	26 000
• State Opera				
– Paid seats at performances	9 900	12 500	12 800	15 153
– Unpaid attendances	1 300	1 500	1 200	2 102
• State Theatre				
– Paid seats at performances	40 849	30 261	31 500	37 788
– Unpaid attendances	5 700	6 243	4 200	6 768
• Adelaide Festival Centre	1 000 000	1 000 000	700 000	1 011 342

Activity indicators

	2024-25 Projection	2023-24 Estimated Result	2023-24 Projection	2022-23 Actual
No. of visitors to the:				
• State Library	465 000	423 000	370 000	309 815
• Art Gallery of South Australia	600 000	610 000	600 000	604 385
• SA Museum	650 000	600 000	600 000	786 000
• Carrick Hill	160 000	135 697	160 000	145 461

Premier and Cabinet

Statement of comprehensive income

	2024-25 Budget \$000	2023-24 Estimated Result \$000	2023-24 Budget \$000	2022-23 Actual \$000
Income				
Appropriation	469 788	358 069	341 333	342 367
Other income from state government	—	39 651	—	4 799
Commonwealth sourced revenues	21 000	26 814	30 500	11 199
Intra-government transfers	12 817	11 793	3 834	7 758
Other grants	363	378	358	1 208
Sales of goods and services	15 033	17 460	15 972	27 399
Net gain or loss on disposal of assets	—	-14 142	—	-554
Resources received free of charge	—	—	—	694
Other income	58 613	25 050	951	1 958
Total income	577 614	465 073	392 948	396 828
Expenses				
Employee benefit expenses				
Salaries, wages, annual and sick leave	63 004	63 649	58 347	55 744
Long service leave	3 069	3 021	2 865	1 262
Payroll tax	4 436	4 399	4 130	3 221
Superannuation	9 951	9 430	8 982	7 448
Other	622	613	613	2 859
Supplies and services				
General supplies and services	74 416	80 543	57 073	90 930
Consultancy expenses	954	931	931	4 885
Depreciation and amortisation	13 796	12 269	13 217	10 139
Borrowing costs	—	—	12	6
Grants and subsidies	184 346	150 089	187 409	132 824
Intra-government transfers	40 400	79 909	14 882	43 467
Other expenses	749	1 300	728	22 404
Payments to state government	—	225 206	—	71 344
Total expenses	395 743	631 359	349 189	446 533
Total comprehensive result	181 871	-166 286	43 759	-49 705

Premier and Cabinet

Statement of comprehensive income

	2024-25 Budget \$000	2023-24 Estimated Result \$000	2023-24 Budget \$000	2022-23 Actual \$000
Net cost of services calculation				
Income	577 614	465 073	392 948	396 828
Less				
Appropriation	469 788	358 069	341 333	342 367
Other income from state government	—	39 651	—	4 799
Income included in net cost of services	107 826	67 353	51 615	49 662
Expenses	395 743	631 359	349 189	446 533
Less				
Cash alignment	—	3 963	—	71 344
Payments to Consolidated Account	—	221 243	—	—
Expenses included in net cost of services	395 743	406 153	349 189	375 189
Net cost of services	287 917	338 800	297 574	325 527

Premier and Cabinet

Statement of financial position

	2024-25 Budget \$000	2023-24 Estimated Result \$000	2023-24 Budget \$000	2022-23 Actual \$000
Assets				
Current assets				
Cash and cash equivalents	53 455	55 205	35 993	92 101
Receivables	7 430	7 429	13 080	7 459
Inventories	173	173	238	173
Other financial assets	—	—	—	40 000
Other current assets	3 360	3 360	3 988	3 360
Non-current assets held for sale	3 777	3 777	106 135	199 162
Total current assets	68 195	69 944	159 434	342 255
Non-current assets				
Land and improvements	401 990	224 389	238 354	122 039
Plant and equipment	29 461	19 669	25 553	16 701
Heritage assets	33	33	32	33
Intangible assets	9 399	9 980	10 339	7 462
Other non-current assets	2 960	2 960	585	2 960
Total non-current assets	443 843	257 031	274 863	149 195
Total assets	512 038	326 975	434 297	491 450
Liabilities				
Current liabilities				
Payables	21 954	21 663	21 359	21 175
Short-term borrowings	165	168	127	167
Employee benefits				
Salaries and wages	1 908	970	2 083	18
Annual leave	5 815	5 777	5 767	5 685
Long service leave	1 238	1 193	1 250	1 136
Other	416	416	416	412
Short-term provisions	602	600	194	595
Other current liabilities	1 064	113	13 520	1 088
Total current liabilities	33 162	30 900	44 716	30 276
Non-current liabilities				
Long-term borrowings	188	202	167	184
Long-term employee benefits				
Long service leave	11 354	10 576	11 521	9 635
Long-term provisions	2 927	2 761	917	2 585
Total non-current liabilities	14 469	13 539	12 605	12 404
Total liabilities	47 631	44 439	57 321	42 680
Net assets	464 407	282 536	376 976	448 770

Premier and Cabinet

Statement of financial position

	2023-24		2023-24 Budget \$000	2022-23 Actual \$000
	2024-25 Budget \$000	Estimated Result \$000		
Equity				
Contributed capital	56 766	56 766	56 766	56 766
Retained earnings	382 032	200 161	286 680	366 395
Asset revaluation reserve	25 609	25 609	33 530	25 609
Total equity	464 407	282 536	376 976	448 770

Balances as at 30 June end of period.

Premier and Cabinet

Statement of cash flows

	2024-25 Budget \$000	2023-24 Estimated Result \$000	2023-24 Budget \$000	2022-23 Actual \$000
Operating activities				
<i>Cash inflows</i>				
Appropriation	469 788	358 069	341 333	342 367
Commonwealth sourced receipts	21 000	26 814	30 500	11 199
Intra-government transfers	12 817	11 793	3 834	7 758
Other grants	1 314	-597	358	454
Sales of goods and services	15 032	17 459	15 971	31 414
GST received	—	—	—	292
Other receipts from state government	—	39 651	—	4 799
Other receipts — other	58 613	25 050	951	1 919
Cash generated from operations	578 564	478 239	392 947	400 202
<i>Cash outflows</i>				
Employee benefit payments	79 099	79 129	72 954	71 519
Payments for supplies and services	75 176	81 280	57 810	95 475
Interest paid	—	—	12	6
Grants and subsidies	184 346	150 089	187 409	132 824
GST paid	—	—	—	-527
Intra-government transfers	40 400	79 909	14 882	43 467
Other payments	668	1 219	647	3 107
Payments to state government	—	225 206	—	71 344
Cash used in operations	379 689	616 832	333 714	417 215
Net cash provided by (+)/used in (-) operating activities	198 875	-138 593	59 233	-17 013
Investing activities				
<i>Cash inflows</i>				
Proceeds from sale of property, plant and equipment	—	181 243	—	635
Repayment of advances	—	40 000	—	—
Cash generated from investing activities	—	221 243	—	635
<i>Cash outflows</i>				
Purchase of property, plant and equipment	198 673	115 362	65 725	21 025
Purchase of intangibles	1 935	4 708	—	5 218
Cash used in investing activities	200 608	120 070	65 725	26 243
Net cash provided by (+)/used in (-) investing activities	-200 608	101 173	-65 725	-25 608

Premier and Cabinet

Statement of cash flows

	2024-25 Budget \$000	2023-24 Estimated Result \$000	2023-24 Budget \$000	2022-23 Actual \$000
Financing activities				
<i>Cash inflows</i>				
Cash transfers from restructuring activities	—	540	—	—
Cash generated from financing activities	—	540	—	—
<i>Cash outflows</i>				
Repayment of leases	17	16	16	122
Cash used in financing activities	17	16	16	122
Net cash provided by (+)/used in (-) financing activities	-17	524	-16	-122
Net increase (+)/decrease (-) in cash equivalents	-1 750	-36 896	-6 508	-42 743
Cash and cash equivalents at the start of the period	55 205	92 101	42 501	134 844
Cash and cash equivalents at the end of the period	53 455	55 205	35 993	92 101
Non cash transactions				
Assets received (+)/donated (-) free of charge	—	—	—	-5 818

Administered items for the Department of the Premier and Cabinet

Statement of comprehensive income

	2024-25 Budget \$000	2023-24 Estimated Result \$000	2023-24 Budget \$000	2022-23 Actual \$000
Income				
Appropriation	33 668	25 874	21 645	37 734
Other income from state government	—	13	—	—
Intra-government transfers	—	—	—	135
Interest revenues	2	2	2	2
Total income	33 670	25 889	21 647	37 871
Expenses				
Employee benefit expenses				
Salaries, wages, annual and sick leave	862	844	829	967
Long service leave	—	—	—	5
Payroll tax	—	—	—	8
Superannuation	—	—	—	16
Supplies and services				
General supplies and services	17	15	139	2 398
Grants and subsidies	—	1 288	—	620
Intra-government transfers	30 883	23 163	18 812	31 113
Other expenses	1 906	1 865	1 865	47
Total expenses	33 668	27 175	21 645	35 174
Total comprehensive result	2	-1 286	2	2 697

Administered items for the Department of the Premier and Cabinet

Statement of financial position

	2024-25 Budget \$000	2023-24 Estimated Result \$000	2023-24 Budget \$000	2022-23 Actual \$000
Assets				
Current assets				
Cash and cash equivalents	291	281	41 903	1 559
Receivables	—	—	4	—
Other current assets	—	—	3	—
Total current assets	291	281	41 910	1 559
Total assets	291	281	41 910	1 559
Liabilities				
Current liabilities				
Payables	136	136	2 259	136
Employee benefits				
Salaries and wages	16	8	16	—
Annual leave	—	—	27	—
Long service leave	—	—	5	—
Other	—	—	3	—
Other current liabilities	—	—	34	—
Total current liabilities	152	144	2 344	136
Non-current liabilities				
Long-term employee benefits				
Long service leave	—	—	50	—
Total non-current liabilities	—	—	50	—
Total liabilities	152	144	2 394	136
Net assets	139	137	39 516	1 423
Equity				
Retained earnings	139	137	39 516	1 423
Total equity	139	137	39 516	1 423

Balances as at 30 June end of period.

Administered items for the Department of the Premier and Cabinet

Statement of cash flows

	2024-25 Budget \$000	2023-24 Estimated Result \$000	2023-24 Budget \$000	2022-23 Actual \$000
Operating activities				
<i>Cash inflows</i>				
Appropriation	33 668	25 874	21 645	37 734
Intra-government transfers	—	—	—	135
Sales of goods and services	—	—	—	977
Interest received	2	2	2	2
Other receipts from state government	—	13	—	—
Other receipts — other	—	—	—	819
Cash generated from operations	33 670	25 889	21 647	39 667
<i>Cash outflows</i>				
Employee benefit payments	854	836	821	997
Payments for supplies and services	17	15	139	2 938
Grants and subsidies	—	1 288	—	620
Intra-government transfers	30 883	23 163	18 812	30 977
Other payments	1 906	1 865	1 865	47
Cash used in operations	33 660	27 167	21 637	35 579
Net cash provided by (+)/used in (-) operating activities	10	-1 278	10	4 088
Investing activities				
<i>Cash outflows</i>				
Purchase of property, plant and equipment	—	—	—	1 530
Cash used in investing activities	—	—	—	1 530
Net cash provided by (+)/used in (-) investing activities	—	—	—	-1 530
Financing activities				
<i>Cash outflows</i>				
Cash transfers from restructuring activities	—	—	—	42 876
Cash used in financing activities	—	—	—	42 876
Net cash provided by (+)/used in (-) financing activities	—	—	—	-42 876
Net increase (+)/decrease (-) in cash equivalents	10	-1 278	10	-40 318
Cash and cash equivalents at the start of the period	281	1 559	41 893	41 877
Cash and cash equivalents at the end of the period	291	281	41 903	1 559

Summary of major variations

Statement of comprehensive income — controlled

Explanation of significant movements

In addition to the variances described under program summaries, the variances to the statement of comprehensive income include:

- an increase in expenses in the 2023-24 estimated result compared to the 2023-24 budget primarily due to the payment of proceeds from the sale of assets to the Treasurer's Consolidated Account (\$221.2 million).

Statement of financial position — controlled

Explanation of significant movements

All movements are consistent with those described under program summaries and changes discussed above.

Statement of cash flows — controlled

Explanation of significant movements

All movements are consistent with those described under program summaries and changes discussed above.

Summary of major variations — administered items

Statement of comprehensive income — administered items

Explanation of significant movements

The increase in 2024-25 budgeted expenses compared to the 2023-24 estimated result is primarily due to:

- additional expenditure to support motor sport (\$7.7 million).

The decrease in 2023-24 estimated result compared to the 2022-23 actual expenses is primarily due to:

- additional expenditure in 2022-23 to support motor sport (\$11.0 million).

Statement of financial position — administered items

Explanation of significant movements

No significant movements.

Statement of cash flows — administered items

Explanation of significant movements

All movements are consistent with changes discussed under the statement of comprehensive income and the statement of financial position.

Additional information for administered items

Additional information on administered items is included in the following table.

Additional information for administered items for the Department of the Premier and Cabinet Statement of cash flows

	2024-25 Budget \$000	2023-24 Estimated Result \$000	2023-24 Budget \$000	2022-23 Actual \$000
Operating activities				
Cash inflows				
Appropriation				
Parliamentary Salaries and electorate and expenses allowance	1 492	1 450	1 385	971
Promotion of the State	1 906	1 865	1 865	1 825
South Australian Motor Sport	30 270	22 559	18 395	34 938
Intra-government transfers				
South Australian Motor Sport	—	—	—	135
Sales of goods and services				
South Australian Motor Sport	—	—	—	977
Interest received				
Bank of Tokyo	2	2	2	2
Other receipts from state government				
Parliamentary Salaries and electorate and expenses allowance	—	13	—	—
Other receipts				
South Australian Motor Sport	—	—	—	819
Cash generated from operations	33 670	25 889	21 647	39 667
Cash outflows				
Employee benefit payments				
Parliamentary Salaries and electorate and expenses allowance	854	836	821	815
South Australian Motor Sport	—	—	—	182
Payments for supplies and services				
South Australian Motor Sport	—	—	—	2 921
Other	17	15	139	17
Grants and subsidies				
Promotion of the State	—	1 288	—	120
South Australian Motor Sport	—	—	—	500
Intra-government transfers				
Promotion of the State	—	—	—	371
South Australian Motor Sport	30 270	22 559	18 395	30 466
Other	613	604	417	140

	2024-25 Budget	2023-24 Estimated Result	2023-24 Budget	2022-23 Actual
	\$000	\$000	\$000	\$000
Other payments				
Promotion of the State	1 906	1 865	1 865	47
Cash used in operations	33 660	27 167	21 637	35 579
Investing activities				
Cash outflows				
Purchase of property, plant and equipment				
South Australian Motor Sport	—	—	—	1 530
Cash used in investing activities	—	—	—	1 530

Agency: Department of Primary Industries and Regions

Minister for Primary Industries and Regional Development

Minister for Forest Industries

Contents

Primary Industries and Regions

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Objective

The purpose of the Department of Primary Industries and Regions (PIRSA) is to advance the prosperity and sustainability of South Australia’s primary industries and regional communities by:

- supporting the growth of South Australian primary industries and their communities by facilitating connections, sharing information, leveraging opportunities, and mitigating threats
- ensuring sustainable utilisation of agricultural and aquatic resources
- leading or influencing evidence-based policy and regulatory frameworks that balance the interests of all parties and demonstrate best practice
- delivering and facilitating adoption of applied science that leverages South Australia’s competitive advantages in primary production
- driving positive change in primary industries and regional communities
- preparing for, preventing where possible and responding to emergency events and the long-term risks, including climate change, that threaten South Australia’s primary industries and regional communities
- championing South Australian primary industries and regions in relevant state, federal and global forums.

Our work is guided by government priorities, industry needs, global and domestic market opportunities and our legislative and policy mandate.

Ministerial responsibilities

Minister	Programs	Sub-programs
The Hon. CM Scriven Minister for Primary Industries and Regional Development Minister for Forest Industries	1. Primary Industries	1.1 Agricultural Services 1.2 Fisheries and Aquaculture 1.3 South Australian Research and Development Institute (SARDI) 1.4 Biosecurity 1.5 Forestry Policy
	2. Regional Development	Nil

Administered items

In addition to the above responsibilities, the agency administers the following items on behalf of the minister:

- Adelaide Hills Wine Industry Fund
- Apiary Industry Fund
- Aquaculture Lease Rehabilitation Fund
- Aquaculture Resource Management Fund
- Barossa Wine Industry Fund
- Cattle Industry Fund
- Citrus Growers Fund
- Clare Valley Wine Industry Fund
- Dog Fence Board
- Fisheries Research and Development Fund
- ForestrySA — community service obligation
- Grain Industry Fund
- Grain Industry Research and Development Fund
- Langhorne Creek Wine Industry Fund
- McLaren Vale Wine Industry Fund
- Pastoral Board
- Pig Industry Fund
- Riverland Wine Industry Fund
- SA Grape Growers Industry Fund
- Samcor Fund
- Seed Levies Fund
- Sheep Industry Fund.

Statutes

The Department of the Premier and Cabinet maintains a list of statutes applicable to ministers.

Ministerial office resources

	2024-25 Budget	
	Cost of provision	
	\$000	FTE
The Hon. CM Scriven	2 307	11.0

Workforce summary

	FTEs as at 30 June		
	2024-25 Budget ^(a)	2023-24 Estimated Result ^(a)	2022-23 Actual ^(b)
Department of Primary Industries and Regions	835.1	821.1	749.1
Administered items for the Department of Primary Industries and Regions ^(c)	1.0	1.0	1.0
Reconciliation to agency FTEs			
<i>Add: FTEs transferred out</i>			
Cross Border Commissioner to Department of the Premier and Cabinet on 11 April 2024	—	—	1.0
Total	836.1	822.1	751.1
(a) The 2024-25 Budget and 2023-24 Estimated Result reflect the established FTE caps.			
(b) Data published by the Office of the Commissioner for Public Sector Employment.			
(c) Administered items FTEs are not included in the agency program information.			

Program net cost of services summary

	Net cost of services			
	2024-25 Budget	2023-24 Estimated Result	2023-24 Budget	2022-23 Actual
	\$000	\$000	\$000	\$000
Program				
1. Primary Industries	119 539	147 622	113 573	123 614
2. Regional Development	30 310	35 350	32 023	21 817
Total	149 849	182 972	145 596	145 431
Reconciliation to agency net cost of providing services				
<i>Add: Net costs transferred out</i>				
Cross Border Commissioner to Department of the Premier and Cabinet on 11 April 2024	—	295	500	103
<i>Equals: Net cost of providing services</i>				
(as per agency statement of comprehensive income)	149 849	183 267	146 096	145 534

Key agency outputs

PIRSA works in partnership with all levels of government, industry, regional communities and research organisations to deliver on its purpose by focusing on the following priorities:

- grow the value of primary industries by leveraging government's cross-functional capabilities to pursue opportunities where South Australia has a competitive advantage
- remove barriers to economic growth of primary industries and the advancement of regions
- protect and maximise primary industry resources through integration of targeted research, monitoring, policy and regulatory interventions

- preparing for risks and being able to respond and recover quickly from adverse events that impact economic growth and community wellbeing
- support key regional development drivers, by creating strong connections and networks.

Investing expenditure summary

The 2024-25 investment program is \$14.8 million.

	Estimated completion Quarter	Total project cost \$000	2024-25 Budget \$000	2023-24 Estimated Result \$000	2023-24 Budget \$000
Existing projects					
Upgrade of the South Australian Aquatic Sciences Centre	Jun 2025	16 079	600	2 031	500
Total existing projects		16 079	600	2 031	500
Annual programs					
Minor Capital Works and Equipment	n.a.	n.a.	12 533	11 757	5 788
Total annual programs		n.a.	12 533	11 757	5 788
Leases					
Fleet	n.a.	n.a.	1 632	1 632	1 632
Total Leases		n.a.	1 632	1 632	1 632
Total investing expenditure		16 079	14 765	15 420	7 920

Program 1: Primary Industries

Description/objective

To drive the growth and sustainable development of the state's primary industries.

Sub-programs

- 1.1 Agricultural Services
- 1.2 Fisheries and Aquaculture
- 1.3 South Australian Research and Development Institute (SARDI)
- 1.4 Biosecurity
- 1.5 Forestry Policy

Program summary — income, expenses and FTEs

	2024-25 Budget \$000	2023-24 Estimated Result \$000	2023-24 Budget \$000	2022-23 Actual \$000
Income				
Commonwealth Government revenues	12 697	37 905	9 197	8 091
Intra-government transfers	14 730	16 020	15 015	15 084
Other grants	44 424	46 618	41 145	39 548
Fees, fines and penalties	2 659	2 580	2 580	2 773
Sales of goods and services	21 290	16 317	20 837	15 467
Interest revenue	3 473	3 622	2 724	2 513
Net gain or loss from disposal of assets	—	21	—	-394
Resources received free of charge	—	—	—	2 903
Other income	9 359	9 034	11 916	19 023
Total income	108 632	132 117	103 414	105 008
Expenses				
Employee benefit expenses	95 892	92 713	91 208	84 737
Supplies and services	78 778	101 529	71 034	87 716
Depreciation and amortisation expenses	10 074	9 768	9 768	8 707
Borrowing costs	1 306	1 449	954	858
Grants and subsidies	39 282	63 874	35 884	34 012
Intra-government transfers	1 299	8 861	6 612	6 788
Other expenses	1 540	1 545	1 527	5 804
Total expenses	228 171	279 739	216 987	228 622
Net cost of providing services	119 539	147 622	113 573	123 614
FTEs as at June (No.)	815.8	801.8	794.1	731.8

Sub-program 1.1: Agricultural Services

Description/objective

Leads PIRSA's strategic policy and expert economic analysis that underpins industry development and grows the state's economy and jobs. Engagement with all levels of government and industry, as well as the community, using data and market analysis to provide an evidence base for underpinning effective decision making, policy development and evaluation of impact.

Provide specialist expertise supporting adoption, resilience, drought response and adverse events recovery programs, collaborating with stakeholders to facilitate, deliver and develop policies, projects and programs focused on agricultural productivity.

Highlights 2023-24

- Undertook activities to increase awareness and adoption of technology solutions for producers through the AgTech Program.
- Delivered recovery support services to regions affected by adverse events, including the River Murray Flood Recovery Program and 2022 Cyclone Tiffany Flood.
- Delivered resilience building programs, including the Commonwealth's Future Drought Fund Farm Business Resilience Program, Regional Drought Resilience Planning Program and the SA Drought Hub and Disaster Risk Reduction Grant preparing primary industries for the impacts of compounding and complex disasters.
- Delivered initiatives which support adaptation to climate change and the adoption of carbon mitigation technologies and practices which lower emissions across the value chain.
- Worked with the wine industry to address current challenges including supporting the development and launch of the Riverland Wine Industry Blueprint; and with the Department for Trade and Investment on a China Re-Engagement Support Package to assist the wine industry effectively re-engage with the China market.

Targets 2024-25

- Continue the implementation of electronic identification (eID) in the sheep and farmed goat sectors.
- In response to the Commonwealth's water recovery in the Murray-Darling Basin develop a business case in collaboration with the Department for Environment and Water to support River Murray communities.
- Identify and deliver initiatives to support adaptation to climate change and the adoption of carbon mitigation technologies and practices which lower emissions across the value chain.
- Identify and deliver initiatives to increase awareness and adoption of productivity enhancement technology solutions for producers through the AgTech Program.
- Assist industry partners to develop plans to support industry growth.
- Work with the wine industry, and state and Commonwealth governments to address current red wine oversupply challenges facing the wine industry, including supporting the Department for Trade and Investment with the China re-engagement program.

	2024-25 Budget \$000	2023-24 Estimated Result \$000	2023-24 Budget \$000	2022-23 Actual \$000
Income	11 485	24 761	15 048	7 083
Expenses	30 756	73 212	45 267	45 781
Net cost of sub-program	19 271	48 451	30 219	38 698
FTEs as at June (No.)	87.8	87.0	95.7	82.6

Explanation of significant movements

The movements in income across the years is primarily due to the timing of payments received for various Commonwealth programs, including the National Water Grid program, On-Farm Emergency Water Infrastructure Rebate Scheme and the Implementation of eID in Sheep and Goats, as well as changes in externally funded programs and projects undertaken each period.

The movements in expenses across all years is primarily due to the timing of state and Commonwealth funded programs including the River Murray Flood, Cyclone Tiffany, Local Economic Recovery programs, National Water Grid program, On-Farm Emergency Water Infrastructure Rebate Scheme and the Implementation of eID in Sheep and Goats.

Sub-program 1.2: Fisheries and Aquaculture

Description/objective

Work to protect, manage, use and enable the ecologically sustainable development of South Australia's community-owned aquatic resources.

In partnership with industry, key stakeholders and the community, works to develop policies, management arrangements and regulatory frameworks to ensure our fisheries and aquaculture resources are managed for long-term biological sustainability, and our services are shared and allocated across sectors to maximise the economic and social benefits to the wider community.

Highlights 2023-24

- Implemented the 10-year Sardine Fishery Management Plan which will provide increased certainty for the sustainable harvest of sardine resources.
- Continued implementing reform of the Marine Scalefish Fishery through a range of red tape reduction measures, as well as undertaking broad industry consultation on the newly developed draft harvest strategy framework.
- Formally established the Allocation Review Committee (ARC) which completed an assessment of southern calamari allocation between the Spencer Gulf Prawn Fishery and the Marine Scalefish Fishery.
- Completed and released the independent reviews of the cost recovery process for the seafood sector, covering both fisheries and aquaculture, as well as the government's response to the reviews.
- Facilitated the development of the new seaweed aquaculture industry through legislative amendments in aquaculture zone policies, licence conditions and seedstock and broodstock permits, as well as supporting key research through SARDI to meet knowledge gaps and research needs.
- Supported the Abalone Viral Ganglioneuritis response in the South East to ensure appropriate management arrangements were in place to enable impacted fisheries to continue operations.

Targets 2024-25

- Develop a cost recovery review implementation roadmap in collaboration with Seafood Industry South Australia.
- Undertake a public call for release of water in the Lower Eyre Peninsula aquaculture zone policy area.
- Implement electronic catch and effort reporting across South Australia's commercial fisheries.
- Finalise development of the replacement management plan for the South Australian Commercial Blue Crab Fishery.
- Support industry in the development of a blueprint for the future directions of the commercial Marine Scalefish Fishery.

	2024-25 Budget \$000	2023-24 Estimated Result \$000	2023-24 Budget \$000	2022-23 Actual \$000
Income	10 992	13 095	11 052	8 318
Expenses	20 023	20 533	20 275	20 967
Net cost of sub-program	9 031	7 438	9 223	12 649
FTEs as at June (No.)	115.0	115.7	114.4	95.4

Explanation of significant movements

The movement in income across the years is primarily due to changes in industry funded projects undertaken each period, as well as once-off Commonwealth funding for the Recreational Fishing and Camping Facilities program and Electronic Vessel Monitoring project included in the 2023-24 estimated result and fee relief provided to the Rock Lobster industry in 2022-23.

The movement in expenses across the years is primarily due to the timing of industry funded projects undertaken each period, as well as the Commonwealth funded Recreational Fishing and Camping Facilities program and Electronic Vessel Monitoring project.

Sub-program 1.3: South Australian Research and Development Institute**Description/objective**

SARDI undertakes applied research and development for the innovative advancement of the grains, wine, horticulture, fisheries and aquaculture, livestock (including wool), poultry, pig, and food sectors.

Deliver world-class, independent applied research outcomes that support South Australia's primary industries, regions, and communities to grow and prosper. Work with industry, government, and research partners to improve production and profitability; manage risks (climate, pests, and diseases) to production; inform the sustainable management of natural resources that underpin primary industries production; protect and enhance market access for businesses and products; and drive food innovation.

Highlights 2023-24

- Developed science to support the future management and rebuild of the South Australian Snapper Fishery.
- Undertook research to inform and support industry to adapt to a changing climate.
- Assisted Tier 2 meat export processors to implement a new visual assessment system to improve efficiency and reduce costs associated with meat hygiene inspections.
- Supported development of a South Australian value-added plant-based food sector.
- Delivered infrastructure critical for implementation of a program of release of sterile sheep blowfly on Kangaroo Island.

Targets 2024-25

- Deliver research to inform future low-emission intensity farming systems strategy.
- Establish a multispecies seaweed hatchery to facilitate industry growth opportunities.
- Prototype and evaluate emerging AgTech solutions on-farm, in partnership with industry.
- Assess methods and practices to estimate biomass for future fisheries stock assessments in South Australia.
- Service the food industry to prototype novel food products, showcasing the value-add potential of South Australian produce.

	2024-25 Budget \$000	2023-24 Estimated Result \$000	2023-24 Budget \$000	2022-23 Actual \$000
Income	62 552	67 479	59 581	65 060
Expenses	81 652	83 845	78 328	84 129
Net cost of sub-program	19 100	16 366	18 747	19 069
FTEs as at June (No.)	383.6	376.4	374.4	348.0

Explanation of significant movements

The movement in income and expenditure across the years is primarily due to changes in externally funded programs and projects undertaken each period, including the net zero agriculture initiative.

The movement in the net cost of services figure is primarily a result of the net zero agriculture initiative in the 2024-25 Budget, as well as income being provided for capital projects in 2022-23 and 2023-24 including the Kangaroo Island Sterile Blowfly Rearing Facility.

Sub-program 1.4: Biosecurity**Description/objective**

Manages the potential risks to South Australia from pests and diseases, food borne pathogens and misuse of agricultural and veterinary (agvet) chemicals relating to primary industries.

Leads PIRSA's emergency responses, including biosecurity incursions and other incidents impacting primary production and has assisted with the River Murray flood response particularly in relation to fish kill clean-up. Leads large-scale eradication programs to reduce the impacts of priority weeds and pests, such as wild dogs and feral deer, on primary producers and the environment.

Works with stakeholders to develop and implement policies, legislation, regulatory frameworks and undertake surveillance, preparedness and response programs to underpin access to markets and protect the economy, environment, communities and human health.

Highlights 2023-24

- The Veterinary Services Bill 2023 was passed by Parliament on 30 November 2023 to ensure South Australia aligns with the contemporary nature of the profession and standards expected by users and providers of veterinary services, with regulations to be developed.
- Undertook measures to respond to detection of varroa mite in NSW to prevent its entry into South Australia and minimise the impacts on industry.
- Continued the response to eradicate Queensland fruit fly outbreaks in the Riverland and a new outbreak in metropolitan Adelaide, and implement measures to build resilience to fruit fly including through doubling the capacity of Sterile Fruit Fly production.

- Partnered with industry to develop and implement new initiatives to address the issue of spray drift.
- Implemented the second year of priority pest eradication programs including eradication of wild dogs from sheep country in South Australia and feral deer from agricultural regions of South Australia, and undertook proof of freedom surveillance for feral pigs surveillance on Kangaroo Island.
- Partnered with industry to progress initiatives that strengthen traceability such as through introduction of a plant property identification system, a national racehorse register and mandatory sheep and goat electronic identification.
- Partnered with industry to build capability and capacity for emerging high-level threats such as Foot and Mouth Disease, Lumpy Skin Disease, African Swine Fever and Highly Pathogenic Avian Influenza.

Targets 2024-25

- Partner with industries to address biosecurity issues such as managing Abalone Viral Ganglioneuritis in the South East, and increasing resilience to fruit fly through building national Sterile Insect Technique capacity for fruit fly in South Australia.
- Continue with the legislative and strategic reform agenda, including regulations to deliver electronic identification for sheep and goats and introduce a Biosecurity Bill to parliament.
- Implement the third year of priority pest and weed programs including eradication of wild dogs from sheep country in South Australia and feral deer from agricultural regions of South Australia.
- Implement the third year of the PIRSA Pig Industry Biosecurity Project including the development of a digital destruction, disposal and decontamination tool.
- Deliver priority Emergency Animal Disease (EAD) preparedness activities including the translation of nationally agreed EAD response policy into South Australian operational plans and procedures to improve regional preparedness, and complete EAD capital item procurement.
- Co-design with industry a future South Australian approach to footrot management, based on findings and recommendations of the independent Ovine Footrot Management Program Review completed in 2024.

	2024-25 Budget \$000	2023-24 Estimated Result \$000	2023-24 Budget \$000	2022-23 Actual \$000
Income	23 603	26 582	17 733	22 142
Expenses	90 698	93 857	67 895	75 194
Net cost of sub-program	67 095	67 275	50 162	53 052
FTEs as at June (No.)	222.7	216.0	203.7	198.6

Explanation of significant movements

The movement in income across the years is primarily due to reimbursement from the Dog Fence Board for costs associated with the Dog Fence Rebuild program, as well as the timing of various Commonwealth funded projects, including Building Resilience to Manage Fruit Fly and other pest animal and weed management activities.

The movement in expenses across the years is primarily due to emergency response activities following outbreaks of fruit fly across the Riverland and metropolitan Adelaide, timing of expenditure in relation to the Dog Fence Rebuild program and Commonwealth funded expenditure for projects such as Building Resilience to Manage Fruit Fly and other pest animal and weed management activities.

Sub-program 1.5: Forestry Policy

Description/objective

Leads the development and implementation of policy initiatives to grow the significant forest and wood product industries in South Australia and administers the government's contractual forestry interests. Works closely with industry and the community to drive sector and regional growth to provide a long-term sustainable future.

Provides a depth of understanding of the challenges and opportunities facing the forest and wood product sector utilising a network of government, business, investment, research, development, regional and industry contacts.

Highlights 2023-24

- Supported the establishment of the Forestry Centre of Excellence at Mount Gambier incorporating the National Institute for Forest Products Innovation and other forestry funding streams.
- Supported the development and launch of the *South Australian Wood Fibre and Timber Industry Master Plan*.
- Monitored compliance with the contractual requirements of the forward sale of the government's plantation harvesting rights.
- Supported industry to complete new fire detection technology while ensuring existing fire towers remain serviceable.

Targets 2024-25

- Support the implementation of priority projects under the *South Australian Wood Fibre and Timber Industry Master Plan*.
- Support the Forestry Centre of Excellence, including the appointment of key staff and progression of plans for construction of the new facility.
- Support the expanded Forest Industries Advisory Council (FIAC-SA), including progress on its workplan.
- Monitor OneFortyOne Plantation's compliance with its lease of the government's plantations in the Green Triangle.

	2024-25 Budget	2023-24 Estimated Result	2023-24 Budget	2022-23 Actual
	\$000	\$000	\$000	\$000
Income	—	200	—	2 405
Expenses	5 042	8 292	5 222	2 551
Net cost of sub-program	5 042	8 092	5 222	146
FTEs as at 30 June (No.)	6.7	6.7	5.9	7.2

Explanation of significant movements

The income in the 2023-24 estimated result relates to Commonwealth funding for the Construction Softwood Transport Assistance program. The income in 2022-23 mostly relates to funding from Forestry SA for the Rebuild of Fire Towers initiative.

The movement in expenses across the years is primarily due to the re-profiling of expenditure for the Forestry Centre of Excellence, the Forest Products Masterplan and the Rebuild of the Fire Towers initiative.

Program 2: Regional Development

Description/objective

Support South Australia's regions to grow, diversify and prosper by working with local communities, businesses, stakeholders and across government to deliver government policy priorities providing opportunities for regional economic development, industry growth and diversification, jobs growth and capacity building, and service delivery.

Provide connection between government and regional communities and support them through sharing regional intelligence, partnering with key regional stakeholders, and leveraging funding sources. Provide the first point of contact for regional stakeholders at PIRSA regional offices for the provision of information and services.

Highlights 2023-24

- Continued to support government policy priorities that enable regional industries, grow jobs, and strengthen regional communities through funding for regional growth and enhanced liveability. This includes the continued roll out of the Thriving Regions Fund.
- Supported the work of the Regional Development Australia associations to deliver their place-based projects and programs including delivery of the Regional Leadership Development Program. Continued to highlight investment opportunities and priorities in regions.
- Continued to support improvements to digital connectivity in regions through Mobile Black Spot funding which has resulted in the expansion of the Mobile Network Extension Devices Pilot Program to include the River Murray Corridor and Yorke Peninsula, and secured funding for 27 new mobile phone towers to be installed across the Limestone Coast.

Targets 2024-25

- Continue to deliver the new direction of investment through the Thriving Regions Fund with the aim of achieving thriving, resilient regional communities with improved quality of life, diverse leadership, attracting and retaining a skilled workforce, and capitalising on growth potential.
- Continue to support the work of the Regional Development Australia associations to deliver place-based projects and programs, highlight investment opportunities and priorities in the region, and partner in the delivery of the Regional Leadership Development Program for a further two years.
- Continue to support the delivery of government policy priorities in regional South Australia.

Program summary — income, expenses and FTEs

	2024-25 Budget	2023-24 Estimated Result	2023-24 Budget	2022-23 Actual
	\$000	\$000	\$000	\$000
Expenses				
Employee benefit expenses	2 413	2 117	2 701	2 375
Supplies and services	473	1 555	1 336	709
Grants and subsidies	15 264	10 013	19 221	7 866
Intra-government transfers	12 160	21 665	8 765	10 864
Other expenses	—	—	—	3
Total expenses	30 310	35 350	32 023	21 817
Net cost of providing services	30 310	35 350	32 023	21 817
FTEs as at 30 June (No.)	19.3	19.3	21.8	17.3

Explanation of significant movements

The movement in expenses across the years is primarily due to the timing of grant expenditure associated with the Thriving Regions Fund and Mobile Black Spot program, as well as Commonwealth funded expenditure relating to various Regional Recovery Partnership programs on Kangaroo Island.

Department of Primary Industries and Regions

Statement of comprehensive income

	2024-25 Budget \$000	2023-24 Estimated Result \$000	2023-24 Budget \$000	2022-23 Actual \$000
Income				
Appropriation	141 041	131 612	131 612	119 843
Other income from state government	—	78	—	2 760
Commonwealth sourced revenues	12 697	37 905	9 197	8 091
Intra-government transfers	14 730	16 020	15 015	15 084
Other grants	44 424	46 618	41 145	39 548
Fees, fines and penalties	2 659	2 580	2 580	2 773
Sales of goods and services	21 290	16 317	20 837	15 467
Interest revenues	3 473	3 622	2 724	2 513
Net gain or loss on disposal of assets	—	21	—	-394
Resources received free of charge	—	—	—	2 903
Other income	9 359	9 034	11 916	19 023
Total income	249 673	263 807	235 026	227 611
Expenses				
Employee benefit expenses				
Salaries, wages, annual and sick leave	77 618	75 808	75 082	71 708
Long service leave	3 955	3 797	3 799	1 321
Payroll tax	4 276	4 028	4 032	4 005
Superannuation	10 859	9 918	9 922	7 706
Other	1 597	1 574	1 574	2 449
Supplies and services				
General supplies and services	79 043	102 881	72 167	88 284
Consultancy expenses	208	203	203	167
Depreciation and amortisation	10 074	9 768	9 768	8 707
Borrowing costs	1 306	1 449	954	858
Grants and subsidies	54 546	73 887	55 105	41 878
Intra-government transfers	13 459	30 526	15 377	17 652
Other expenses	1 540	1 545	1 527	5 807
Payments to state government	—	823	—	—
Total expenses	258 481	316 207	249 510	250 542
Net result	-8 808	-52 400	-14 484	-22 931
Other comprehensive income				
Net gain on financial assets taken to equity	—	—	—	390
Change in PPE Asset Revaluation Reserve Surplus	—	—	—	55 722
Total comprehensive result	-8 808	-52 400	-14 484	33 181

Department of Primary Industries and Regions Statement of comprehensive income

	2024-25 Budget \$000	2023-24 Estimated Result \$000	2023-24 Budget \$000	2022-23 Actual \$000
Net cost of services calculation				
Income	249 673	263 807	235 026	227 611
Less				
Appropriation	141 041	131 612	131 612	119 843
Other income from state government	—	78	—	2 760
Income included in net cost of services	108 632	132 117	103 414	105 008
Expenses	258 481	316 207	249 510	250 542
Less				
Cash alignment	—	823	—	—
Expenses included in net cost of services	258 481	315 384	249 510	250 542
Net cost of services	149 849	183 267	146 096	145 534

Department of Primary Industries and Regions

Statement of financial position

	2024-25 Budget \$000	2023-24 Estimated Result \$000	2023-24 Budget \$000	2022-23 Actual \$000
Assets				
Current assets				
Cash and cash equivalents	100 546	112 243	111 833	168 152
Receivables	54 016	59 535	57 572	64 354
Inventories	1 172	1 172	1 701	1 172
Other current assets	1 953	1 953	475	1 953
Non-current assets held for sale	600	600	600	600
Total current assets	158 287	175 503	172 181	236 231
Non-current assets				
Financial assets	30 694	30 694	30 304	30 694
Land and improvements	168 027	164 764	106 413	161 457
Plant and equipment	30 236	27 333	28 024	21 621
Intangible assets	1 955	3 430	1 673	4 905
Biological assets — other	2 481	2 481	3 687	2 481
Other non-current assets	31	31	30	31
Total non-current assets	233 424	228 733	170 131	221 189
Total assets	391 711	404 236	342 312	457 420
Liabilities				
Current liabilities				
Payables	26 976	26 674	34 299	26 538
Short-term borrowings	15 252	15 252	10 429	15 252
Employee benefits				
Salaries and wages	619	319	300	19
Annual leave	6 992	6 693	6 845	6 394
Long service leave	2 395	2 311	1 831	2 474
Other	595	595	624	595
Short-term provisions	491	483	493	475
Other current liabilities	15 231	15 231	16 337	14 981
Total current liabilities	68 551	67 558	71 158	66 728
Non-current liabilities				
Long-term borrowings	15 384	20 632	26 325	25 180
Long-term employee benefits				
Long service leave	16 014	15 208	16 812	14 402
Long-term provisions	1 910	1 807	1 744	1 704
Other non-current liabilities	1 912	2 283	2 234	258
Total non-current liabilities	35 220	39 930	47 115	41 544
Total liabilities	103 771	107 488	118 273	108 272
Net assets	287 940	296 748	224 039	349 148

Department of Primary Industries and Regions

Statement of financial position

	2023-24		2023-24 Budget \$000	2022-23 Actual \$000
	2024-25 Budget \$000	Estimated Result \$000		
Equity				
Retained earnings	170 353	179 161	162 564	231 561
Asset revaluation reserve	104 582	104 582	48 860	104 582
Other reserves	13 005	13 005	12 615	13 005
Total equity	287 940	296 748	224 039	349 148

Balances as at 30 June end of period.

Department of Primary Industries and Regions

Statement of cash flows

	2024-25 Budget \$000	2023-24 Estimated Result \$000	2023-24 Budget \$000	2022-23 Actual \$000
Operating activities				
<i>Cash inflows</i>				
Appropriation	141 041	131 612	131 612	119 843
Commonwealth sourced receipts	12 697	37 905	9 197	8 091
Intra-government transfers	14 730	16 020	15 015	15 084
Other grants	44 424	46 618	41 145	34 000
Fees, fines and penalties	2 659	2 580	2 580	3 246
Sales of goods and services	21 291	16 318	20 838	19 376
Interest received	3 473	3 622	2 724	1 391
Dividends received	500	500	500	1 448
GST received	—	—	—	9 464
Other receipts from state government	—	78	—	2 760
Other receipts — other	8 859	8 534	11 416	17 746
Cash generated from operations	249 674	263 787	235 027	232 449
<i>Cash outflows</i>				
Employee benefit payments	96 463	93 696	92 980	89 144
Payments for supplies and services	79 622	103 309	72 595	97 415
Interest paid	1 306	1 449	954	643
Grants and subsidies	54 546	73 887	55 105	52 653
Intra-government transfers	13 459	30 526	15 377	17 652
Other payments	1 480	1 485	1 467	4 303
Payments to state government	—	823	—	—
Cash used in operations	246 876	305 175	238 478	261 810
Net cash provided by (+)/used in (-) operating activities	2 798	-41 388	-3 451	-29 361
Investing activities				
<i>Cash inflows</i>				
Proceeds from sale of property, plant and equipment	—	629	—	2 907
Repayment of advances	6 518	6 518	6 518	4 526
Cash generated from investing activities	6 518	7 147	6 518	7 433
<i>Cash outflows</i>				
Purchase of property, plant and equipment	13 133	13 788	6 288	18 042
Purchase of intangibles	—	—	—	1 421
Advances paid	1 000	1 700	1 000	5 580
Cash used in investing activities	14 133	15 488	7 288	25 043
Net cash provided by (+)/used in (-) investing activities	-7 615	-8 341	-770	-17 610

Department of Primary Industries and Regions

Statement of cash flows

	2024-25 Budget \$000	2023-24 Estimated Result \$000	2023-24 Budget \$000	2022-23 Actual \$000
Financing activities				
<i>Cash inflows</i>				
Proceeds of borrowings	1 000	1 700	1 000	5 580
Cash generated from financing activities	1 000	1 700	1 000	5 580
<i>Cash outflows</i>				
Repayment of borrowings	6 518	6 518	6 518	4 526
Repayment of leases	1 362	1 362	1 362	1 000
Cash used in financing activities	7 880	7 880	7 880	5 526
Net cash provided by (+)/used in (-) financing activities	-6 880	-6 180	-6 880	54
Net increase (+)/decrease (-) in cash equivalents	-11 697	-55 909	-11 101	-46 917
Cash and cash equivalents at the start of the period	112 243	168 152	122 934	215 069
Cash and cash equivalents at the end of the period	100 546	112 243	111 833	168 152

Administered items for the Department of Primary Industries and Regions

Statement of comprehensive income

	2024-25 Budget \$000	2023-24 Estimated Result \$000	2023-24 Budget \$000	2022-23 Actual \$000
Income				
Appropriation	5 051	4 917	4 910	4 765
Fees, fines and penalties	16 218	16 416	16 179	13 251
Sales of goods and services	956	956	956	570
Interest revenues	474	474	474	467
Other income	14 753	15 074	14 824	17 507
Total income	37 452	37 837	37 343	36 560
Expenses				
Employee benefit expenses				
Salaries, wages, annual and sick leave	410	401	394	388
Supplies and services				
General supplies and services	2 808	2 805	2 805	2 504
Grants and subsidies	18 989	19 125	18 875	18 643
Intra-government transfers	15 215	15 947	15 242	13 550
Other expenses	142	139	139	220
Total expenses	37 564	38 417	37 455	35 305
Total comprehensive result	-112	-580	-112	1 255

Administered items for the Department of Primary Industries and Regions

Statement of financial position

	2024-25 Budget \$000	2023-24 Estimated Result \$000	2023-24 Budget \$000	2022-23 Actual \$000
Assets				
Current assets				
Cash and cash equivalents	20 245	20 354	21 175	20 934
Receivables	4 165	4 165	3 630	4 165
Total current assets	24 410	24 519	24 805	25 099
Non-current assets				
Land and improvements	—	—	1	—
Total non-current assets	—	—	1	—
Total assets	24 410	24 519	24 806	25 099
Liabilities				
Current liabilities				
Payables	469	466	310	466
Other current liabilities	528	528	2 261	528
Total current liabilities	997	994	2 571	994
Total liabilities	997	994	2 571	994
Net assets	23 413	23 525	22 235	24 105
Equity				
Retained earnings	23 413	23 525	22 234	24 105
Asset revaluation reserve	—	—	1	—
Total equity	23 413	23 525	22 235	24 105

Balances as at 30 June end of period.

Administered items for the Department of Primary Industries and Regions

Statement of cash flows

	2024-25	2023-24	2023-24	2022-23
	Budget	Estimated	Budget	Actual
	\$000	\$000	\$000	\$000
Operating activities				
<i>Cash inflows</i>				
Appropriation	5 051	4 917	4 910	4 765
Fees, fines and penalties	16 218	16 416	16 179	11 384
Sales of goods and services	956	956	956	569
Interest received	474	474	474	413
Other receipts — other	14 753	15 074	14 824	17 804
Cash generated from operations	37 452	37 837	37 343	34 935
<i>Cash outflows</i>				
Employee benefit payments	410	401	394	388
Payments for supplies and services	2 805	2 805	2 805	2 668
Grants and subsidies	18 989	19 125	18 875	19 082
Intra-government transfers	15 215	15 947	15 242	13 550
Other payments	142	139	139	132
Cash used in operations	37 561	38 417	37 455	35 820
Net cash provided by (+)/used in (-) operating activities	-109	-580	-112	-885
Financing activities				
<i>Cash outflows</i>				
Cash transfers from restructuring activities	—	—	—	170
Cash used in financing activities	—	—	—	170
Net cash provided by (+)/used in (-) financing activities	—	—	—	-170
Net increase (+)/decrease (-) in cash equivalents	-109	-580	-112	-1 055
Cash and cash equivalents at the start of the period	20 354	20 934	21 287	21 989
Cash and cash equivalents at the end of the period	20 245	20 354	21 175	20 934

Summary of major variations

Statement of comprehensive income — controlled

Explanation of significant movements

Variations to income and expenses are described at the appropriate program level.

Statement of financial position — controlled

Explanation of significant movements

In addition to the variances described under program summaries, the variances to the statement of financial position include a decrease in cash in 2024-25 mainly due to the re-profiling of regional support programs and the Commonwealth funded Building Resilience to Manage Fruit Fly project.

Statement of cash flows — controlled

Explanation of significant movements

Variations in cash flows are described at the appropriate program level and statement of financial position.

Summary of major variations — administered items

Statement of comprehensive income — administered items

Explanation of significant movements

No major variances.

Statement of financial position — administered items

Explanation of significant movements

No major variances.

Statement of cash flows — administered items

Explanation of significant movements

No major variances.

Additional information for administered items

Additional information on administered items is included in the following table.

Additional information for administered items for the Department of Primary Industries and Regions Statement of cash flows

	2024-25 Budget	2023-24 Estimated Result	2023-24 Budget	2022-23 Actual
	\$000	\$000	\$000	\$000
Operating activities				
Cash inflows				
Appropriation				
Parliamentary salaries and electorate expense allowances	410	401	394	372
Forestry community service obligation payment	4 641	4 516	4 516	4 393
Fees, fines and penalties				
Fisheries licence fees	14 974	14 935	14 935	9 971
Aquaculture licence fees	1 244	1 481	1 244	1 413
Sales of goods and services				
Various industry funds	956	956	956	569
Interest received				
Various industry funds	474	474	474	413
Other receipts				
Various industry funds	14 753	15 074	14 824	17 804
Cash generated from operations	37 452	37 837	37 343	34 935
Cash outflows				
Employee benefit payments				
Parliamentary salaries and electorate expense allowances	410	401	394	388
Payments for supplies and services				
Various industry funds	2 805	2 805	2 805	2 668
Grants and subsidies				
Regulatory fees paid from Fisheries Research and Development Fund	687	687	687	637
Regulatory fees paid from Aquaculture Resource Management Fund	291	291	291	290
Forestry community service obligation payment	4 156	4 042	4 042	3 931
Various industry funds	13 855	14 105	13 855	14 224
Intra-government transfers				
Regulatory fees transferred from Fisheries Research and Development Fund	12 508	12 835	12 475	9 152

	2024-25 Budget \$000	2023-24 Estimated Result \$000	2023-24 Budget \$000	2022-23 Actual \$000
Regulatory fees transferred from Aquaculture Resource Management Fund	1 829	2 174	1 829	1 925
Forestry community service obligation payment	485	474	474	462
Various industry funds	393	464	464	2 011
Other payments				
Various industry funds	142	139	139	132
Cash used in operations	37 561	38 417	37 455	35 820
Net cash provided by state government	5 051	4 917	4 910	4 765
Net cash provided by (+)/used in (-) operating activities	-109	-580	-112	-885
Financing activities				
<i>Cash outflows</i>				
Cash transfers from restructuring activities	—	—	—	170
Cash used in financing activities	—	—	—	170
Net cash provided by (+)/used in (-) financing activities	—	—	—	-170
Net increase (+)/decrease (-) in cash equivalents	-109	-580	-112	-1 055
Cash and cash equivalents at the start of the financial year (as at 1 July)	20 354	20 934	21 287	21 989
Cash and cash equivalents at the end of the financial year (as at 30 June)	20 245	20 354	21 175	20 934

Agency: TAFE SA

Minister for Education, Training and Skills

Contents

TAFE SA

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Objective

TAFE SA is South Australia's public training provider of vocational education and training (VET) and higher education, delivering for the public interest. TAFE SA delivers job-focused training across a range of industries from entry-level certificates to bachelor degrees, at locations across the state.

TAFE SA is on the path to be at the centre of VET delivery to provide high quality VET services that meet economic, and community needs and connect learners to work. Through the provision of access to affordable, quality education and training, designed with industry, TAFE SA will ensure all South Australians can participate equitably in new work opportunities and share the benefits of this employment with their families and communities.

TAFE SA works closely with Skills SA and provides leadership across the training system to lift the quality, capability and reputation of VET.

Ministerial responsibilities

Minister	Programs	Sub-programs
The Hon. BI Boyer Minister for Education, Training and Skills	1. TAFE SA	Nil

Statutes

The Department of the Premier and Cabinet maintains a list of statutes applicable to ministers.

Workforce summary

	FTEs as at 30 June		
	2024-25 Budget ^(a)	2023-24 Estimated Result ^(a)	2022-23 Actual ^(b)
TAFE SA	1 992.8	1 987.6	1 923.7
Total	1 992.8	1 987.6	1 923.7

(a) The 2024-25 Budget and 2023-24 Estimated Result reflect the established FTE caps.

(b) Data published by the Office of the Commissioner for Public Sector Employment.

Program net cost of services summary

	Net cost of service			
	2024-25 Budget	2023-24 Estimated Result	2023-24 Budget	2022-23 Actual
	\$000	\$000	\$000	\$000
Program				
1. TAFE SA	10 729	8 621	6 261	9 004
Total	10 729	8 621	6 261	9 004

Key agency outputs

- Work collaboratively with the Commonwealth and the Government of South Australia, industry and employers to effectively shape the South Australian training environment while continuing to make a significant contribution towards the state's skilled workforce.
- Improve access to quality VET across the state to support individuals, industry and communities in developing the skills they need. TAFE SA is committed to increasing VET participation and qualification outcomes for students, providing pathways from school to higher education and supporting South Australia's economic growth.
- Provide high quality training, education and skills development targeted to South Australia's economic priorities and workforce needs. This includes playing a key role to:
 - increase the number of commencements and completions of apprenticeships and traineeships in South Australia particularly in areas of skills shortages
 - ensure South Australia has the skilled workforce to capitalise on emerging industries
 - engage effectively with industry, including Industry Skills Councils and the South Australian Skills Commissioner.

Investing expenditure summary

The 2024-25 investment program for TAFE SA is \$16.5 million.

The program continues to invest in improving the TAFE SA digital environment and access to training; providing modern and compliant training environments; updating teaching plant and equipment required for industry ready skills and maintaining asset value through the asset lifecycle replacement programs to support the delivery of vocational and education training delivery across the state.

	Estimated completion Quarter	Total project cost \$000	2024-25 Budget \$000	2023-24 Estimated Result \$000	2023-24 Budget \$000
Existing projects					
Contemporary Digital Student Learning Systems and Support Services ^(a)	Jun 2025	5 482	752	1 738	2 490
Mount Barker and Victor Harbor upgrades	Jun 2023	561	—	24	—
Upgrades to Mount Gambier campus ^(b)	Dec 2025	5 000	4 750	250	5 000
Total existing projects		11 043	5 502	2 012	7 490
Annual programs					
Annual capital program	n.a.	n.a.	7 069	8 517	10 196
Purchase of plant and equipment	n.a.	n.a.	3 740	2 681	1 846
Total annual programs			10 809	11 198	12 042
Leases					
Fleet	n.a.	n.a.	202	350	350
Total leases			202	350	350
Total investing expenditure		11 043	16 513	13 560	19 882
(a) This forms part of TAFE SA's overall investment of \$25 million in system enhancements. The project timing reflects retiming of Student Engagement Hub improvements at various TAFE SA campuses to align campus master planning.					
(b) The project timing has been aligned with the Mount Gambier Technical College to prevent duplication of offering.					

Program 1: TAFE SA

Description

Provide publicly delivered VET learning opportunities that are aligned to South Australia's workforce and economic needs.

Highlights 2023-24

- Recognised for excellence in industry collaboration at the 2023 South Australian Training Awards, confirming TAFE SA's commitment to delivering sector leading contemporary qualifications in partnership with industry.
- Delivered the new Strategic Plan 2023-2033, which responds to the TAFE SA Roadmap for the Future and establishes a ten-year strategic direction to strengthen and rebuild TAFE SA at the heart of the state's VET sector.
- Delivered Fee Free TAFE training places as part of the interim National Skills Agreement between the Commonwealth and the Government of South Australia, increasing the accessibility of training in areas of critical skills need and priority cohorts.
- Launched the Regional Skills Development Fund, which is delivering an essential increase in training in regional and remote South Australia. Through TAFE SA's Regional Skills Advisory Committees, TAFE SA is also working with local communities to further increase training opportunities, aligned to the needs of each region.
- Delivered a significant uplift in training volumes, while reducing the cost of training per hour, demonstrating TAFE SA's continued commitment to sustainability and efficiency.
- Commenced development of learning materials and industry engagement for the Defence Industry Pathways program, which will establish a new 12-month traineeship for school leavers and play an essential role in growing South Australia's defence workforce.

Targets 2024-25

- Expand access to high quality, responsive and accessible education and training, aligned to South Australia's skilled workforce needs.
- Deliver on TAFE SA's Strategic Plan 2023-2033, including launching six Priority Plans in 2024-25 that will establish TAFE SA's priority areas of focus and key targets through to 2026.
- Support the Minister for Education, Training and Skills to amend the *TAFE SA Act 2012*, to ensure the legislation better reflects government and community expectations of TAFE SA.
- Ensure TAFE SA's training profile reflects the Commonwealth and the Government of South Australia's skills and training priorities, is responsive to industry needs and considers the economic and social opportunities within local communities. The training profile will also align to the Government of South Australia's skills policy 'Skilled. Thriving. Connected'.
- Re-establish TAFE SA's position as a trusted partner in regional communities, with increased regional delivery, enhancements to campuses that contribute to regional vibrancy and courses that deliver essential skills.
- Commence training delivery of the new Defence Industry Pathways program to provide defence traineeships for school leavers and play an essential role in growing South Australia's defence workforce.

Program summary — income, expenses and FTEs

	2024-25 Budget	2023-24 Estimated Result	2023-24 Budget	2022-23 Actual
	\$000	\$000	\$000	\$000
Income				
Commonwealth sourced revenues	—	—	—	6 328
Intra-government transfers	231 326	222 079	209 635	198 925
Other grants	17 005	24 857	22 447	20 143
Sales of goods and services	83 070	77 417	78 334	82 314
Interest revenues	7	7	7	6
Net gain or loss on disposal of assets	—	131	—	-62
Resources received free of charge	—	—	—	2 881
Other income	666	300	650	1 284
Total income	332 074	324 791	311 073	311 819
Expenses				
Employee benefit expenses	240 295	231 993	223 584	210 839
Supplies and services	72 227	71 159	63 874	80 591
Depreciation and amortisation	26 583	26 507	26 232	26 506
Borrowing costs	11	15	15	12
Intra-government transfers	75	75	75	275
Other expenses	3 612	3 663	3 554	2 600
Total expenses	342 803	333 412	317 334	320 823
Net cost of providing services	10 729	8 621	6 261	9 004
FTE as at 30 June (No.)	1 992.8	1 987.6	1 897.0	1 923.7

Explanation of significant movements

The higher income and expenses in the 2024-25 Budget compared to the 2023-24 Estimated Result is associated with the new National Skills Agreement. This is partially offset by a reduction in other grants income in 2024-25, due to grant funding being provided in 2023-24 for investing expenditure projects including for the upgrades to Mount Gambier campus (\$5.0 million).

The higher income in the 2023-24 Estimated Result compared to the 2023-24 Budget is primarily due to additional funding associated with the new National Skills Agreement (\$8.9 million), a second round of Fee Free TAFE places (\$2.6 million) and regional skills development (\$1.5 million).

The higher expenses and FTEs in the 2023-24 Estimated Result compared to the 2023-24 Budget is primarily due to the delivery of the new National Skills Agreement in 2023-24 (\$9.3 million) and higher expenses due to the reclassification of information technology expenditure from investing to operating in line with asset accounting policy (\$2.1 million).

Performance indicators

	2024-25	2023-24	2023-24	2022-23
	Target	Estimated Result ^(a)	Target	Actual ^(a)
% of TAFE SA VET graduates who improved their employment circumstances after training ^(b)	55.0%	69.6%	55.0%	66.7%
<i>This indicator measures the percentage of graduates who have either obtained employment, have gained employment at a higher skill level or who have received a job-related benefit following the completion of training.</i>				
<i>The 2023-24 Estimated Result has improved due to increased employment opportunities in South Australia.</i>				
% of TAFE SA VET graduates employed or in further study after training ^(b)	85.0%	88.0%	85.0%	86.5%
% of TAFE SA VET graduates satisfied with the overall quality of training ^(b)	90.0%	90.3%	90.0%	90.3%
TAFE SA load pass rates (%)	84.0%	82.3%	84.0%	80.8%
<i>The load pass rate reports the percentage of hours passed in assessable modules or unit of competencies.</i>				
<i>TAFE SA data used for this indicator complies with the Australian Vocational Education and Training Management Information Statistical Standard (AVETMISS).</i>				
TAFE SA qualification completion rates (%) ^(c)	45.0%	41.9%	45.0%	41.2%
<i>Projected completion rates are an estimate of the proportion of VET qualifications commenced each year that will eventually be completed. (Source: NCVER)</i>				

(a) The 2022-23 Actual and the 2023-24 Estimated Result show the calendar year 2022 and 2023 data respectively for all performance indicators except TAFE SA qualification completion rates.

(b) The 2023-24 Estimated Result is derived from a survey of students who completed nationally recognised VET during 2022, using data collected in mid-2023. Source: NCVER, National Student Outcomes Survey, 2023.

(c) The 2022-23 Actual and the 2023-24 Estimated Result show the calendar year 2019 and 2020 projected data respectively. Projected completion rates become more accurate over time until they become observed actual rates in the fourth year.

Activity indicators^(a)

	2024-25	2023-24	2023-24	2022-23
	Projection	Estimated Result	Projection	Actual
No. of people participating in VET in South Australia through TAFE SA ^(b)	n.a	47 400	58 000	45 600
<i>Indicator discontinued from 2023-24 and replaced with Total Training Delivery — number of Registered Training Hours as below.</i>				
<i>The 2023-24 Estimated Result improved due to Fee Free TAFE.</i>				
Total Training Delivery — number of Registered Training Hours (million) ^(c)	13.4	13.1	12.9	11.8
<i>New indicator for 2024-25.</i>				
No. of qualification completions through TAFE SA ^(d)	11 000	8 584	11 000	10 698
<i>The 2023-24 Estimated Result reflects discontinuation of various business and community service courses as part of the VET Commissioning Policy and the higher number of completions in 2022-23 due to the impact of COVID-19 with many students who would normally have completed in 2021-22 delaying their training and completing in 2022-23.</i>				

	2024-25 Projection	2023-24 Estimated Result	2023-24 Projection	2022-23 Actual
Apprentices and Trainees studying at TAFE SA ^(b)	8 500	7 422	8 500	6 899
<i>The figures show enrolments for qualifications at Australian Qualifications Framework (AQF) levels I-IV delivered through a Contract of Training.</i>				
<i>The 2023-24 Estimated Result is influenced by economic factors, industry structure and labour market.</i>				
Note: TAFE SA data used for these activity indicators comply with the Australian Vocational Education and Training Management Information Statistical Standard (AVETMISS).				
(a) Activity indicators are largely influenced by economic factors, industry structure and labour market.				
(b) The 2022-23 Actual and the 2023-24 Estimated Result show the calendar year 2022 and 2023 data respectively for all activity indicators.				
(c) The 2022-23 Actual is based on TAFE SA actual data, the 2023-24 Estimated Result is based on TAFE SA's forecast and the 2023-24 and 2024-25 Projections are based on targeted hours.				
(d) The 2022-23 Actual and the 2023-24 Estimated Result show the calendar year 2021 and 2022 projected data respectively. NCVER collects the number of completions for a full year over a two-year period, resulting in a one-year lag in reporting this data. For example, the 2022-23 Actual data is collected over the 2021 and 2022 collection years for students who completed in 2021.				

TAFE SA

Statement of comprehensive income

	2024-25 Budget \$000	2023-24 Estimated Result \$000	2023-24 Budget \$000	2022-23 Actual \$000
Income				
Other income from state government	—	99	—	431
Commonwealth sourced revenues	—	—	—	6 328
Intra-government transfers	231 326	222 079	209 635	198 925
Other grants	17 005	24 857	22 447	20 143
Sales of goods and services	83 070	77 417	78 334	82 314
Interest revenues	7	7	7	6
Net gain or loss on disposal of assets	—	131	—	-62
Resources received free of charge	—	—	—	2 881
Other income	666	300	650	1 284
Total income	332 074	324 890	311 073	312 250
Expenses				
Employee benefit expenses				
Salaries, wages, annual and sick leave	196 543	187 386	181 103	174 971
Long service leave	7 446	7 737	7 540	4 441
Payroll tax	10 925	11 448	11 081	9 915
Superannuation	23 339	23 409	22 617	18 635
Other	2 042	2 013	1 243	2 877
Supplies and services				
General supplies and services	70 865	70 278	62 545	79 599
Consultancy expenses	1 362	881	1 329	992
Depreciation and amortisation	26 583	26 507	26 232	26 506
Borrowing costs	11	15	15	12
Intra-government transfers	75	75	75	275
Other expenses	3 612	3 663	3 554	2 600
Payments to state government	625	275	—	—
Total expenses	343 428	333 687	317 334	320 823
Total comprehensive result	-11 354	-8 797	-6 261	-8 573

TAFE SA
Statement of comprehensive income

	2024-25	2023-24	2023-24	2022-23
	Budget	Estimated	Budget	Actual
	\$000	\$000	\$000	\$000
Net cost of services calculation				
Income	332 074	324 890	311 073	312 250
Less				
Other income from state government	—	99	—	431
Income included in net cost of services	332 074	324 791	311 073	311 819
Expenses	343 428	333 687	317 334	320 823
Less				
Payments to Consolidated Account	625	275	—	—
Expenses included in net cost of services	342 803	333 412	317 334	320 823
Net cost of services	10 729	8 621	6 261	9 004

TAFE SA

Statement of financial position

	2024-25 Budget \$000	2023-24 Estimated Result \$000	2023-24 Budget \$000	2022-23 Actual \$000
Assets				
Current assets				
Cash and cash equivalents	98 497	87 517	95 313	73 096
Receivables	14 843	14 843	11 327	14 843
Inventories	1 687	1 687	1 443	1 687
Other current assets	4 423	4 423	3 832	4 423
Non-current assets held for sale	419	419	—	419
Total current assets	119 869	108 889	111 915	94 468
Non-current assets				
Land and improvements	540 307	557 331	558 272	573 099
Plant and equipment	18 137	11 118	15 292	9 784
Intangible assets	7 722	9 037	13 586	7 969
Total non-current assets	566 166	577 486	587 150	590 852
Total assets	686 035	686 375	699 065	685 320
Liabilities				
Current liabilities				
Payables	22 887	22 887	22 260	22 887
Short-term borrowings	267	312	600	290
Employee benefits				
Salaries and wages	1 800	491	555	491
Annual leave	8 079	7 706	8 063	7 333
Long service leave	2 427	2 427	2 222	2 427
Other	6 300	6 300	6 277	6 300
Short-term provisions	1 505	1 505	1 399	1 505
Other current liabilities	3 670	3 670	3 231	3 670
Total current liabilities	46 935	45 298	44 607	44 903
Non-current liabilities				
Long-term borrowings	69	223	577	297
Long-term employee benefits				
Long service leave	51 064	41 980	51 421	32 896
Long-term provisions	5 839	5 392	5 532	4 945
Total non-current liabilities	56 972	47 595	57 530	38 138
Total liabilities	103 907	92 893	102 137	83 041
Net assets	582 128	593 482	596 928	602 279
Equity				
Contributed capital	552 802	552 802	552 802	552 802
Retained earnings	27 974	39 328	42 774	48 125
Asset revaluation reserve	1 352	1 352	1 352	1 352
Total equity	582 128	593 482	596 928	602 279

Balances as at 30 June end of period.

TAFE SA

Statement of cash flows

	2024-25 Budget \$000	2023-24 Estimated Result \$000	2023-24 Budget \$000	2022-23 Actual \$000
Operating activities				
<i>Cash inflows</i>				
Commonwealth sourced receipts	—	—	—	6 097
Intra-government transfers	231 326	222 079	209 635	198 925
Other grants	17 005	24 857	22 447	20 143
Sales of goods and services	82 119	76 276	77 383	82 007
Interest received	7	7	7	6
GST received	—	—	—	6 140
Other receipts from state government	—	99	—	431
Other receipts — other	544	181	531	1 972
Cash generated from operations	331 001	323 499	310 003	315 721
<i>Cash outflows</i>				
Employee benefit payments	229 329	222 336	213 927	209 317
Payments for supplies and services	72 227	71 159	63 874	90 308
Interest paid	11	15	15	12
Intra-government transfers	75	75	75	275
Other payments	2 292	2 156	2 237	556
Payments to state government	625	275	—	—
Cash used in operations	304 559	296 016	280 128	300 468
Net cash provided by (+)/used in (-) operating activities	26 442	27 483	29 875	15 253
Investing activities				
<i>Cash inflows</i>				
Proceeds from sale of property, plant and equipment	1 250	550	—	36
Cash generated from investing activities	1 250	550	—	36
<i>Cash outflows</i>				
Purchase of property, plant and equipment	15 078	9 594	13 210	10 958
Purchase of intangibles	1 233	3 616	6 322	3 386
Cash used in investing activities	16 311	13 210	19 532	14 344
Net cash provided by (+)/used in (-) investing activities	-15 061	-12 660	-19 532	-14 308
Financing activities				
<i>Cash outflows</i>				
Repayment of SA government contributed capital	—	—	—	38 272
Repayment of leases	401	402	402	350
Cash used in financing activities	401	402	402	38 622
Net cash provided by (+)/used in (-) financing activities	-401	-402	-402	-38 622

TAFE SA**Statement of cash flows**

	2023-24		2023-24 Budget \$000	2022-23 Actual \$000
	2024-25 Budget \$000	Estimated Result \$000		
Net increase (+)/decrease (-) in cash equivalents	10 980	14 421	9 941	-37 677
Cash and cash equivalents at the start of the period	87 517	73 096	85 372	110 773
Cash and cash equivalents at the end of the period	98 497	87 517	95 313	73 096

Summary of major variations

Statement of comprehensive income — controlled

Explanation of significant movements

Variations to income and expenses are described at the program level.

Statement of financial position — controlled

Explanation of significant movements

In addition to the variances described under the program summaries, the reduction in net assets in the 2024-25 Budget compared to the 2023-24 Estimated Result is primarily due to:

- a net reduction in non-current assets (\$11.3 million) mainly due to the depreciation of land and improvements
- an increase in long service leave liabilities (\$9.1 million). Reductions in long service leave entitlements were applied in 2023-24 to reflect the actual assumptions and conditions prevailing as at 30 June 2023. Any potential impacts on long service leave entitlement provisions for 2024-25 will be assessed after finalisation of the actual results for 2023-24

partially offset by:

- an increase in cash (\$11.0 million).

Statement of cash flows — controlled

Explanation of significant movements

In addition to the variances described under program summaries, TAFE SA transferred surplus cash to the Treasurer as a return of equity in 2022-23 (\$38.3 million).

Agency: South Australian Tourism Commission

Minister for Tourism

Contents

Tourism

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Objective

The South Australian Tourism Commission (SATC) markets South Australia as a holiday destination nationally and internationally, builds the state's events calendar by securing, developing and expanding major events and festivals, and supports industry and businesses to grow the visitor economy and create jobs for the state. The SATC is working towards achieving a visitor economy in South Australia worth \$12.8 billion by December 2030.

Ministerial responsibilities

Minister	Programs	Sub-programs
The Hon. ZL Bettison Minister for Tourism	1. Tourism Development	Nil
	2. Tourism Events	Nil
	3. Tourism Marketing	Nil

Statutes

The Department of the Premier and Cabinet maintains a list of statutes applicable to ministers.

Workforce summary

	FTEs as at 30 June		
	2024-25 Budget ^(a)	2023-24 Estimated Result ^(a)	2022-23 Actual ^(b)
South Australian Tourism Commission	135.5	136.5	132.7
Total	135.5	136.5	132.7

(a) The 2024-25 Budget and 2023-24 Estimated Result reflect the established FTE caps.
(b) Data published by the Office of the Commissioner for Public Sector Employment.

Program net cost of services summary

	Net cost of services			
	2024-25 Budget	2023-24 Estimated Result	2023-24 Budget	2022-23 Actual
	\$000	\$000	\$000	\$000
Program				
1. Tourism Development	6 435	9 689	6 175	14 184
2. Tourism Events	27 360	27 935	30 798	42 103
3. Tourism Marketing	33 543	31 702	30 401	41 327
Total	67 338	69 326	67 374	97 614

Key agency outputs

- Grow domestic and international awareness and consideration of South Australia as a tourism destination by delivering integrated marketing campaigns in domestic and international markets.
- Grow visitation and expenditure to South Australia through digital marketing and collaborative marketing campaign activities with domestic and international travel trade partners, airlines, and Tourism Australia.
- Grow and support a calendar of events across the year to drive growth in the visitor economy, create jobs, drive dispersal into regional South Australia, promote the state through media and broadcast coverage and leverage for broader state strategic goals.
- Develop the supply-side of tourism in South Australia by increasing industry capability and encouraging private sector investment in tourism infrastructure, accommodation, and experiences, including the delivery of round three of the Experience Nature Tourism Fund.
- Improve access to and within the state, including a focus on increasing cruise ship arrivals, and increasing direct international and domestic flights to increase visitation and expenditure in South Australia.
- Further engage and communicate with key stakeholders to build the corporate brand and promote the value of the visitor economy to South Australia.
- Provide the tourism industry with evidence-based research to guide the strategic direction of the visitor economy in South Australia.

Investing expenditure summary

The 2024-25 investment program is \$825 000.

	Estimated completion Quarter	Total project cost \$000	2024-25 Budget \$000	2023-24 Estimated Result \$000	2023-24 Budget \$000
Annual program					
Capital works and equipment	n.a.	n.a.	775	756	756
Total annual programs			775	756	756
Leases					
Accommodation	n.a.	n.a.	—	—	5 649
Fleet	n.a.	n.a.	50	93	93
Total leases			50	93	5 742
Total investing expenditure			825	849	6 498

Program 1: Tourism Development

Description/objective

To build tourism opportunities by improving visitor access, building industry capability, and providing advice to the industry in terms of research, policy, and planning, and promoting the value of the visitor economy.

Highlights 2023-24

- Partnered with Adelaide Airport Limited to secure the recommencement of direct daily Emirates' flights from Dubai to Adelaide from 28 October 2024. Worked with Qantas to deliver additional flights between Kingscote and Adelaide, providing more reliable air services for the tourism industry and the community.
- Delivered round two of the \$2 million Experience Nature Tourism Fund which supports operators to attract more domestic and international visitors. The funding supported 15 nature-based tourism products and experiences, with a combined project value of \$764 000.
- Secured Commonwealth Government funding to promote careers in tourism. The funding supports a marketing campaign, a project with the Department for Education to create career guidance videos for students and partnering with the Tourism Industry Council of South Australia to produce video and photo content.
- Delivered the South Australian Recreational Fishing Tourism Strategy 2030 in line with the government's election commitment, with a strategic aim to grow the contribution to the sector to \$468 million by 2030.
- Continued to lead the communications strategy to support industry following the River Murray flood event in partnership with the Tourism Industry Council of South Australia and regional tourism organisations. This included leading the Murray River Tourism Recovery working group which was charged with addressing recovery initiatives and actions required to support the return of tourism in the regions.
- Continued to collaborate with media, industry organisations, tourism operators and other key stakeholders to promote tourism messages and insights to highlight the significance of the visitor economy.

Targets 2024-25

- Work with Adelaide Airport Limited, government agencies and airlines to further increase international and domestic airline capacity to and within South Australia, including reinstating and establishing direct flights to South Australia from key markets.
- Support tourism operators to enhance existing product and develop new, innovative experiences which align with South Australia's strengths, including in the areas of food and wine, agritourism, Aboriginal tourism and nature-based tourism.
- Increase cruise ship visits to South Australia and homeport itineraries to drive overnight stays, regional dispersal, and visitor expenditure to the state.
- Maximise the value of the ongoing research partnership with Tourism Research Australia, including quantifying the impact of the visitor economy.
- Continue to increase engagement across traditional media and the SATC corporate platforms and drive strategic commentary and industry engagement.

Program summary — income, expenses and FTEs

	2024-25 Budget	2023-24 Estimated Result	2023-24 Budget	2022-23 Actual
	\$000	\$000	\$000	\$000
Income				
Commonwealth sourced revenues	—	300	—	7
Intra-government transfers	2 500	—	—	—
Other grants	—	—	—	5
Resources received free of charge	—	—	—	34
Total income	2 500	300	—	46
Expenses				
Employee benefit expenses	2 369	2 331	2 328	2 330
Supplies and services	1 709	1 757	1 632	2 058
Depreciation and amortisation expenses	62	147	201	220
Borrowing costs	9	10	14	14
Grants and subsidies	4 750	1 835	1 735	1 889
Intra-government transfers	11	3 885	241	7 699
Other expenses	25	24	24	20
Total expenses	8 935	9 989	6 175	14 230
Net cost of providing services	6 435	9 689	6 175	14 184
FTEs as at 30 June (No.)	18.7	18.7	18.7	19.1

Explanation of significant movements

The higher income in the 2024-25 Budget compared to the 2023-24 Estimated Result is primarily due to grant funding received from the Economic Recovery Fund for financial assistance packages to grow the South Australian visitor economy (\$2.5 million).

The higher income in the 2023-24 Estimated Result compared to the 2023-24 Budget is due to funding received from the Commonwealth Government's Choose Tourism Grant Program in 2023-24 to create new and support existing campaigns designed to attract workers to the South Australian visitor economy (\$0.3 million).

The higher expenditure in the 2023-24 Estimated Result compared to the 2024-25 Budget and 2023-24 Budget is primarily due to:

- carryover of expenditure to 2023-24 for the completion of the Tourism Industry Development Fund grant program which provided \$20.0 million over two years to stimulate private sector investment in new and improved regional accommodation, and the development of quality tourism products and experiences (\$3.7 million)
- expenditure associated with the Commonwealth Government's Choose Tourism Grant Program in 2023-24 designed to attract workers to the South Australian visitor economy (\$0.3 million)

partially offset by expenditure in the 2024-25 Budget for:

- financial assistance packages to grow the South Australian visitor economy (\$2.5 million).

The lower expenditure in the 2023-24 Estimated Result compared to the 2022-23 Actual is primarily due to higher expenditure associated with the Tourism Industry Development Fund in 2022-23 (\$4.0 million).

Program 2: Tourism Events

Description/objective

To strategically build and promote the state's event calendar by managing and growing existing events.

Highlights 2023-24

- The 2024 Santos Tour Down Under attracted more than 34 600 event specific visitors, injecting \$87.2 million into the South Australian economy and achieved significant national and international media coverage and broadcast. The event continues to evolve, offering enhanced experiences, attractions, and new race programming to maintain interest and drive visitor numbers.
- Tasting Australia, presented by RAA Travel 2024, featured more than 150 events across South Australia over 10 days, driving visitation and showcasing the best of regional produce and beverage and South Australia's local talent. This year's event attracted more than 77 000 attendees to the CBD hub Town Square in Victoria / Tarntanyangga.
- The 2024 AFL Gather Round drove revenue for accommodation across greater metropolitan Adelaide to a record-high, with Saturday night reaching \$3.9 million, the highest revenue for any single night. There was a strong focus on supporting the state's regions and the Norwood Food and Wine Festival returned as part of this year's event, showcasing local produce and beverages from around the state, with an estimated more than 70 000 people attending throughout the day.
- LIV Golf Adelaide returned to Adelaide in 2024 with expanded venue capacity and hospitality to accommodate more people at the Grange Golf Club. More than 94 000 people attended over the three days and more than 40 per cent of ticketholders were from interstate and overseas, generating significant visitor expenditure for the state and supporting hotel occupancy.
- A total of 24 major events were attracted and/or supported, driving increased visitation, and generating significant economic benefit for the state. Events included the FIFA Women's World Cup 2023, Harvest Rock, Frida & Diego: Love Revolution, 2024 International Laser Class Association World Championships, and the 2024 Adelaide International Tennis.
- A total of 34 regional events were supported through the Regional Event Fund, including Generations in Jazz in Mount Gambier, Anlaby Spring Festival in Barossa, A Taste of the Hills Festival in Adelaide Hills, and the Riverland Dinghy Derby.

Targets 2024-25

- Strategically secure and support new and existing major events aimed at increasing visitation and expenditure, supporting local business and communities, creating employment opportunities, and generating significant media and broadcast coverage for the state.
- Deliver the 25th anniversary of the Santos Tour Down Under, 2025 Tasting Australia presented by RAA Travel, and the 2024 National Pharmacies Christmas Pageant to deliver strong economic, employment, promotional and community benefits for South Australians.
- Continue to partner with Australian Football League and LIV Golf to build on the success and outcomes of the 2024 AFL Gather Round and LIV Golf Adelaide events.
- Support regional events through the Regional Event Fund to drive visitation and expenditure to the state's regions, support local business and create employment opportunities.

Program summary — income, expenses and FTEs

	2024-25 Budget	2023-24 Estimated Result	2023-24 Budget	2022-23 Actual
	\$000	\$000	\$000	\$000
Income				
Intra-government transfers	13 614	57 672	10 500	34 203
Other grants	6 060	6 017	4 297	6 230
Sales of goods and services	1 857	3 917	1 018	2 281
Resources received free of charge	—	—	—	127
Other income	—	—	—	270
Total income	21 531	67 606	15 815	43 111
Expenses				
Employee benefit expenses	6 918	7 266	6 667	7 010
Supplies and services	27 053	41 322	17 425	31 954
Depreciation and amortisation expenses	571	823	983	811
Borrowing costs	40	41	53	43
Grants and subsidies	14 221	46 002	21 398	41 506
Intra-government transfers	—	—	—	3 810
Other expenses	88	87	87	80
Total expenses	48 891	95 541	46 613	85 214
Net cost of providing services	27 360	27 935	30 798	42 103
FTEs as at 30 June (No.)	55.8	59.8	55.3	58.9

Explanation of significant movements

The movements in income between the 2024-25 Budget, 2023-24 Estimated Result, 2023-24 Budget and 2022-23 Actual are primarily due to movements in intra-government transfers relating to funding received from the Major Events Fund for major event sponsorship and operations.

The movements in expenditure between the 2024-25 Budget, 2023-24 Estimated Result, 2023-24 Budget and 2022-23 Actual are primarily due to costs associated with funding new and existing leisure events in 2022-23, 2023-24 and 2024-25 to further drive economic development and future visitation to the state.

Program 3: Tourism Marketing

Description/objective

To develop and implement marketing programs that grow awareness and create demand for South Australian tourism experiences and through this, increase the number of domestic and international visitors to South Australia and grow associated visitor expenditure.

Highlights 2023-24

- Continued the \$4.6 million River Revival marketing program to support South Australian tourism operators impacted by the River Murray flood event. The program included the 'Rise Up for our River' advertising campaign and the River Revival voucher program, with two rounds of vouchers delivered in 2023-24, injecting an estimated \$10.7 million into the Murray River regions.
- Launched a new national marketing campaign 'Travel. Our Way.' to drive visitation and expenditure to South Australia. The campaign features some of South Australia's most unique tourism experiences, and has maintained a strong market presence across television, cinema, print, outdoor, radio, social and digital advertising, with key brand performance metrics of awareness, consideration and intention outperforming previous campaigns.
- As at the end of March 2024, there were 7.6 million visits to southaustralia.com, generating 1.7 million qualified consumer leads and referrals to South Australian tourism operators and industry partners.
- As at the end of March 2024, a total of 27 co-operative marketing campaigns were delivered with key travel brands, including Jetstar, REX, Virgin Australia, Qantas, Accor, Expedia Group, Webjet, Flight Centre Travel Group and Helloworld to drive bookings for South Australian tourism operators.
- Promoted South Australia in the key international markets of New Zealand, Singapore, Malaysia, China, United Kingdom, Germany, Italy, France, and North America. This included both consumer and trade direct marketing and engaging with and marketing to international travel trade through international trade familiarisations, attending Tourism Australia marketplace tradeshows, and undertaking co-operative marketing campaigns with key trade and airline partners.
- Hosted the Australian Tourism Export Council Meeting Place, the first time this annual business-to-business event was held in South Australia, with more than 500 travel trade delegates in attendance. A total of 19 familiarisations were held across South Australia with 104 places filled, providing travel agents valuable insight and knowledge of South Australia's tourism offering.

Targets 2024-25

- Develop and launch a new, long-term and enduring destination brand platform to position South Australia as a unique and distinct holiday destination.
- Promote the state's six iconic road trips through marketing activities aimed at raising awareness and drive visitation to southaustralia.com. Road trip promotion will be built into existing campaign frameworks and capitalise on seasonality, school holidays and major events to assist in ongoing support to regional businesses.
- Expand partnerships with key domestic travel trade and airline partners including Virgin Australia, Qantas, Webjet and Expedia Group on cooperative marketing campaigns to extend the reach of the 'Travel. Our Way.' marketing campaign and generate domestic travel bookings to South Australian tourism operators.
- Drive international visitation and expenditure to South Australia by working with Tourism Australia and implement consumer direct marketing and cooperative campaign activity with key international trade and airline partners.
- Continue to improve the functionality and range of digital tools available to help potential visitors plan their South Australian holiday. This includes both enhancements to southaustralia.com and the development of a mobile app which combines a trip planner tool, personalised product recommendations, offline access to itineraries and maps, and location relevant messaging to encourage deeper in-trip engagement.

Program summary — income, expenses and FTEs

	2024-25 Budget	2023-24 Estimated Result	2023-24 Budget	2022-23 Actual
	\$000	\$000	\$000	\$000
Income				
Commonwealth sourced revenues	—	500	—	—
Intra-government transfers	1 350	—	—	—
Other grants	217	217	217	—
Sales of goods and services	217	215	215	69
Resources received free of charge	—	—	—	314
Other income	—	—	—	389
Total income	1 784	932	432	772
Expenses				
Employee benefit expenses	7 342	6 879	6 156	6 356
Supplies and services	21 996	17 301	16 956	27 299
Depreciation and amortisation expenses	184	464	620	636
Borrowing costs	27	28	39	41
Grants and subsidies	5 707	7 893	6 993	7 708
Other expenses	71	69	69	59
Total expenses	35 327	32 634	30 833	42 099
Net cost of providing services	33 543	31 702	30 401	41 327
FTEs as at 30 June (No.)	61.0	58.0	52.0	54.7

Explanation of significant movements

The higher income in the 2024-25 Budget compared to the 2023-24 Estimated Result, 2023-24 Budget and 2022-23 Actual is primarily due to:

- grant funding received from the Economic Recovery Fund for marketing support to grow the South Australian visitor economy (\$1.4 million)

partially offset by

- funding received from the Commonwealth Government's Choose Tourism Grant Program in 2023-24 to create new and support existing campaigns designed to attract workers to the South Australian visitor economy (\$0.5 million).

The higher expenditure in the 2024-25 Budget compared to the 2023-24 Estimated Result is primarily due to:

- additional tourism marketing to accelerate adoption and consumer awareness of a distinctive South Australian destination brand to help lift the state's appeal and awareness, both interstate and internationally, and support our regions (\$5.0 million)
- expenditure associated with grant funding received from the Economic Recovery Fund for marketing support to grow the South Australian visitor economy (\$1.4 million)

partially offset by

- conclusion of the River Revival voucher program in 2023-24, which was part of the South Australian Government's Murray River tourism recovery plan to stimulate visitation and expenditure in the communities impacted by the River Murray flood event (\$2.5 million)
- expenditure associated with the Commonwealth Government's Choose Tourism Grant Program in 2023-24 on campaigns to attract workers to the South Australian visitor economy (\$0.5 million).

The lower expenditure in the 2023-24 Estimated Result compared to the 2022-23 Actual is primarily due to:

- additional marketing in 2022-23 to boost marketing of South Australia as a tourism destination and to help South Australia compete with other markets across the nation as economies opened up following the COVID-19 pandemic (\$15.0 million)

partially offset by

- funds transferred within government to support promotion of the state as a destination (\$3.0 million)
- additional expenditure in 2023-24 for the River Revival voucher program as part of the South Australian Government's Murray River tourism recovery plan (\$1.5 million)
- expenditure associated with the Commonwealth Government's Choose Tourism Grant Program in 2023-24 on campaigns to attract workers to the South Australian visitor economy (\$0.5 million).

South Australian Tourism Commission

Statement of comprehensive income

	2024-25 Budget \$000	2023-24 Estimated Result \$000	2023-24 Budget \$000	2022-23 Actual \$000
Income				
Appropriation	66 625	63 193	65 738	88 531
Other income from state government	—	1 021	—	2 000
Commonwealth sourced revenues	—	800	—	7
Intra-government transfers	17 464	57 672	10 500	34 203
Other grants	6 277	6 234	4 514	6 235
Sales of goods and services	2 074	4 132	1 233	2 350
Resources received free of charge	—	—	—	475
Other income	—	—	—	659
Total income	92 440	133 052	81 985	134 460
Expenses				
Employee benefit expenses				
Salaries, wages, annual and sick leave	13 652	13 579	12 474	13 211
Long service leave	404	401	369	221
Payroll tax	765	761	700	728
Superannuation	1 612	1 541	1 419	1 363
Other	196	194	189	173
Supplies and services				
General supplies and services	50 758	59 980	36 013	61 099
Consultancy expenses	—	400	—	212
Depreciation and amortisation	817	1 434	1 804	1 667
Borrowing costs	76	79	106	98
Grants and subsidies	24 678	55 730	30 126	51 103
Intra-government transfers	11	3 885	241	11 509
Other expenses	184	180	180	159
Total expenses	93 153	138 164	83 621	141 543
Total comprehensive result	-713	-5 112	-1 636	-7 083

South Australian Tourism Commission Statement of comprehensive income

	2024-25 Budget \$000	2023-24 Estimated Result \$000	2023-24 Budget \$000	2022-23 Actual \$000
Net cost of services calculation				
Income	92 440	133 052	81 985	134 460
Less				
Appropriation	66 625	63 193	65 738	88 531
Other income from state government	—	1 021	—	2 000
Income included in net cost of services	25 815	68 838	16 247	43 929
Expenses	93 153	138 164	83 621	141 543
Expenses included in net cost of services	93 153	138 164	83 621	141 543
Net cost of services	67 338	69 326	67 374	97 614

South Australian Tourism Commission

Statement of financial position

	2024-25 Budget \$000	2023-24 Estimated Result \$000	2023-24 Budget \$000	2022-23 Actual \$000
Assets				
Current assets				
Cash and cash equivalents	12 310	12 974	17 139	18 261
Receivables	2 592	2 709	1 834	2 826
Other current assets	490	441	324	392
Total current assets	15 392	16 124	19 297	21 479
Non-current assets				
Land and improvements	2 711	2 967	8 246	3 840
Plant and equipment	1 771	1 507	2 010	1 219
Total non-current assets	4 482	4 474	10 256	5 059
Total assets	19 874	20 598	29 553	26 538
Liabilities				
Current liabilities				
Payables	11 420	11 420	14 882	11 420
Short-term borrowings	284	255	2 321	960
Employee benefits				
Salaries and wages	—	—	39	—
Annual leave	978	989	956	1 000
Long service leave	171	171	173	171
Other	28	28	24	28
Short-term provisions	43	43	36	43
Other current liabilities	22	22	11	22
Total current liabilities	12 946	12 928	18 442	13 644
Non-current liabilities				
Long-term borrowings	3 038	3 283	6 837	3 468
Long-term employee benefits				
Long service leave	1 347	1 347	1 366	1 347
Long-term provisions	142	139	114	136
Other non-current liabilities	283	70	—	—
Total non-current liabilities	4 810	4 839	8 317	4 951
Total liabilities	17 756	17 767	26 759	18 595
Net assets	2 118	2 831	2 794	7 943
Equity				
Contributed capital	64	64	64	64
Retained earnings	2 054	2 767	2 730	7 879
Total equity	2 118	2 831	2 794	7 943

Balances as at 30 June end of period.

South Australian Tourism Commission

Statement of cash flows

	2024-25 Budget \$000	2023-24 Estimated Result \$000	2023-24 Budget \$000	2022-23 Actual \$000
Operating activities				
<i>Cash inflows</i>				
Appropriation	66 625	63 193	65 738	88 531
Commonwealth sourced receipts	—	800	—	353
Intra-government transfers	17 464	57 672	10 500	34 203
Other grants	6 277	6 234	4 514	5 518
Sales of goods and services	2 191	4 249	1 350	2 096
GST received	—	—	—	9 056
Other receipts from state government	—	1 021	—	2 000
Other receipts — other	—	—	—	136
Cash generated from operations	92 557	133 169	82 102	141 893
<i>Cash outflows</i>				
Employee benefit payments	16 685	16 532	15 207	15 594
Payments for supplies and services	50 546	60 311	36 014	73 212
Interest paid	76	79	106	98
Grants and subsidies	24 678	55 730	30 126	51 103
Intra-government transfers	11	3 885	241	11 509
Other payments	184	180	180	152
Cash used in operations	92 180	136 717	81 874	151 668
Net cash provided by (+)/used in (-) operating activities	377	-3 548	228	-9 775
Investing activities				
<i>Cash outflows</i>				
Purchase of property, plant and equipment	775	756	756	136
Cash used in investing activities	775	756	756	136
Net cash provided by (+)/used in (-) investing activities	-775	-756	-756	-136
Financing activities				
<i>Cash outflows</i>				
Repayment of leases	266	983	983	1 264
Cash transfers from restructuring activities	—	—	—	113
Cash used in financing activities	266	983	983	1 377
Net cash provided by (+)/used in (-) financing activities	-266	-983	-983	-1 377
Net increase (+)/decrease (-) in cash equivalents	-664	-5 287	-1 511	-11 288
Cash and cash equivalents at the start of the period	12 974	18 261	18 650	29 549
Cash and cash equivalents at the end of the period	12 310	12 974	17 139	18 261
Non cash transactions				
Assets received (+)/donated (-) free of charge	—	—	—	25

Summary of major variations

Statement of comprehensive income — controlled

Explanation of significant movements

Variations to income and expenses are described at the appropriate program level.

Statement of financial position — controlled

Explanation of significant movements

All movements are consistent with those described under program summaries.

Statement of cash flows — controlled

Explanation of significant movements

All movements are consistent with those described under program summaries.

Agency: Department for Trade and Investment

Minister for Trade and Investment

Minister for Housing and Urban Development

Minister for Housing Infrastructure

Minister for Planning

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Trade and Investment

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Objective

The Department for Trade and Investment (DTI) facilitates South Australia's strong, effective and sustainable growth by:

- identifying and promoting our state's competitive advantages
- driving local, national and international investment
- increasing, diversifying and facilitating the export of our goods and services
- creating a planning and development environment that allows people and businesses to thrive
- fostering a culture of good design.

DTI targets productive sustainable local, national and international investment into South Australia through the promotion of South Australia's competitive strengths nationally and internationally, and encourages local spending through Brand SA promotions.

The department facilitates increased and more diverse exports from South Australian businesses through our market development and TradeStart programs. Through a network of international offices, we take South Australia's opportunities to the world, linking South Australian companies with opportunities in key global markets and targeted investment back into South Australia.

DTI oversees South Australia's planning system and makes best use of our assets through evidence-based research, integrated policy development and stakeholder engagement.

Ministerial responsibilities

Minister	Programs	Sub-programs
The Hon. JK Szakacs Minister for Trade and Investment	1. Trade and Investment	Nil
The Hon. ND Champion Minister for Housing and Urban Development	2. Planning and Land Use Services	Nil
Minister for Housing Infrastructure	3. Office of the Valuer-General	Nil
Minister for Planning	4. Office of the Registrar-General	Nil
	5. Office for Design and Architecture South Australia	Nil

Administered items

In addition to the above responsibilities, the department administers the following items on behalf of the minister:

- Agent-General's salary and allowances pursuant to the *Agent-General Act 1901*
- Minister's salary and allowances pursuant to the *Parliamentary Remuneration Act 1990*
- Planning and Development Fund
- Planning fees
- Real Property Act Assurance Fund
- Real Property Act Trust accounts
- Registrar-General and Surveyor-General Statutory Act revenues
- Valuer-General's salary and allowances pursuant to the *Valuation of Land Act 1971*

- West Beach Trust (trading as West Beach Parks) — tax equivalent regime
- Workers Liens Trust Account.

Statutes

The Department of the Premier and Cabinet maintains a list of statutes applicable to ministers.

Ministerial office resources

	2024-25 Budget	
	Cost of provision	
	\$000	FTE
The Hon. ND Champion	2 751	14.0

Workforce summary

	FTEs as at 30 June		
	2024-25 Budget ^(a)	2023-24 Estimated Result ^(a)	2022-23 Actual ^(b)
	Department for Trade and Investment	403.6	406.9
Administered Items for the Department for Trade and Investment	3.0	3.0	3.0
Total	406.6	409.9	334.2

(a) The 2024-25 Budget and 2023-24 Estimated Result reflect the established FTE cap.
(b) Data published by the Office of the Commissioner for Public Sector Employment.

Program net cost of services summary

	Net cost of services			
	2024-25 Budget	2023-24 Estimated Result	2023-24 Budget	2022-23 Actual
	\$000	\$000	\$000	\$000
Program				
1. Trade and Investment	46 904	53 009	46 904	42 403
2. Planning and Land Use Services	12 714	16 290	12 259	14 725
3. Office of the Valuer-General	-1 724	-1 388	-1 388	-2 320
4. Office of the Registrar-General	67 082	67 978	63 623	73 616
5. Office for Design and Architecture South Australia	2 690	2 214	2 210	1 345
Total	127 666	138 103	123 608	129 769

Key agency outputs

- Target, develop and attract productive investment into South Australia, driving economic growth and increased value adding.
- Link South Australian industries and businesses with on-the-ground trade and investment opportunities in key global markets through our network of international offices.
- Facilitate increased and more diverse exports from South Australian businesses through targeted support and capability building programs and projects.
- Lead the development and delivery of trade and investment policies, programs and projects supporting economic growth strategies.
- Deliver effective planning policy and associated infrastructure needs assessment in consultation with the community.
- Support the Valuer-General in ensuring the continued provision of fair and equitable statutory valuations for all properties in South Australia in accordance with the *Valuation of Land Act 1971*.
- Support the Registrar-General to ensure the integrity of the land register is maintained.
- Support the Government Architect to promote high quality design through the provision of independent and expert design advice and governance.

Investing expenditure summary

The 2024-25 investment program is \$4.0 million.

	Estimated Completion Quarter	Total Project Cost \$000	2024-25 Budget \$000	2023-24 Estimated Result \$000	2023-24 Budget \$000
New Projects					
Office fit-out	Sep 2024	1 400	600	800	—
Total new projects		1 400	600	800	—
Annual programs					
Minor capital works and equipment	n.a.	n.a.	3 277	1 770	1 323
Total annual programs			3 277	1 770	1 323
Leases					
Fleet	n.a.	n.a.	90	89	89
Total leases			90	89	89
Total investing expenditure		1 400	3 967	2 659	1 412

Program 1: Trade and Investment

Description/objective

The department, through Invest SA, targets, develops and attracts productive investment into South Australia to grow the economy and increase employment.

DTI develops and implements strategies and programs that facilitate international exports and corresponding jobs growth.

Through Brand SA, the department manages the State Brand as an economic tool and asset for government, industry and community. Brand SA is responsible for driving brand awareness and shaping positive perception, enhancing the state's appeal as a place to do business.

Highlights 2023-24

- Facilitated over \$1 billion of investment into South Australia and secured 799 new jobs through Invest SA.
- Facilitated \$75 million in export outcomes for South Australian businesses.
- Provided export services to 420 South Australian businesses.
- Supported record high merchandise exports, with South Australian exports growing faster than any other Australian jurisdiction.
- Supported over 300 South Australian businesses on outbound business missions and hosted more than 200 international businesses on inbound business missions to South Australia.
- Implemented the China re-engagement support package to help South Australia's wine sector re-engage with China.
- Secured a new partnership with Austrade for joint delivery of TradeStart export advisory services 2024-2028.
- Provided grants that accelerated South Australian exports and attracted high impact investors through the global expansion program and South Australian Landing Pad.
- Established a Special Envoy to Singapore and South East Asia to strengthen trade and investment ties in the region.
- Opened an overseas office in Frankfurt, Germany to take advantage of trade and investment opportunities in mainland Europe, including green hydrogen.
- Opened an overseas office in Washington, D.C., United States of America to take advantage of trade and investment opportunities including defence, space and green hydrogen.
- Expanded our presence in India with two offices and the appointment of a Regional Director.
- Established, through Brand SA, the 'Buy SA. For SA' multi-channel campaign to encourage South Australian consumers to switch their spending toward local product and produce. This campaign increased awareness of buy local benefits to 90 per cent among the South Australian population and led to an increase in shoppers actively seeking local products.

Targets 2024-25

- Facilitate \$750 million of investment into South Australia and secure 4000 new jobs through Invest SA.
- Facilitate \$50 million in trade outcomes for South Australia through the department's export assistance and programs.
- Provide export services to 400 South Australian businesses.

- Deliver business missions to priority markets to take advantage of major global trade and investment events, including Osaka World Expo.
- Expand the 'Buy SA. For SA' campaign, with a particular focus on expanding reach and awareness, making it easier for consumers to identify local products, and addressing perceived value of buying local amidst cost of living challenges.
- Drive increased use of the State Brand and associated assets to facilitate a consistent and distinctive positioning of South Australia in local, national and global markets.

Program summary — income, expenses and FTEs

	2024-25 Budget	2023-24 Estimated Result	2023-24 Budget	2022-23 Actual
	\$000	\$000	\$000	\$000
Income				
Commonwealth sourced revenues	—	399	—	589
Intra-government transfers	126	244	120	—
Sales of goods and services	74	74	74	297
Net gain or loss on disposal of assets	—	—	—	29
Resources received free of charge	—	—	—	954
Other income	248	254	197	151
Total income	448	971	391	2 020
Expenses				
Employee benefit expenses	20 405	19 525	18 947	20 170
Supplies and services	20 928	17 101	15 376	13 312
Depreciation and amortisation	446	1 102	1 299	1 598
Borrowing costs	21	6	6	28
Grants and subsidies	4 353	6 289	4 272	3 385
Intra-government transfers	1 103	9 864	7 302	5 781
Other expenses	96	93	93	149
Total expenses	47 352	53 980	47 295	44 423
Net cost of providing services	46 904	53 009	46 904	42 403
FTEs as at 30 June (No.)	146.4	147.4	141.4	126.0

Explanation of significant movements

The decrease in income in the 2023-24 Estimated Result compared to the 2022-23 Actual is primarily due to services received free of charge in 2022-23 from Shared Services SA for financial services (\$0.6 million) and the Department of the Premier and Cabinet for information and communication technology and media monitoring services (\$0.4 million).

The decrease in expenses in the 2024-25 Budget compared to the 2023-24 Estimated Result is primarily due to time limited grant funded projects ending in 2023-24 or reducing in 2024-25 (\$6.4 million).

The increase in expenses in the 2023-24 Estimated Result compared to the 2023-24 Budget is primarily due to the carryover of expenditure into 2023-24 for grant funded programs (\$7.2 million).

Performance indicators

	2024-25 Target	2023-24 Estimated Result	2023-24 Target	2022-23 Actual
Investment secured through Invest SA investment facilitation	\$750m	\$972m	\$750m	\$1b
<i>Due to a large scale investment in the energy and minerals sector there was a peak in 2022-23 and 2023-24.</i>				
<i>Wording of indicator revised from 2024-25, with no change to measurement.</i>				
New jobs secured through Invest SA investment facilitation	4 000	799	4 000	4 314
Value of export deals for South Australia in priority sectors from companies that are a direct client of DTI	\$50m	\$75m	\$50m	\$57m
<i>Comprehensive export support programs across food, wine, agribusiness, services and technology undertaken by the department, combined with China's removal of trade impediments, enabled a strong result in 2023-24.</i>				
Client satisfaction on DTI trade and investment support activity	85%	95%	85%	90%

Activity indicators

	2024-25 Projection	2023-24 Estimated Result	2023-24 Projection	2022-23 Actual
Number of South Australian businesses receiving export services from the department	400	420	400	408

Program 2: Planning and Land Use Services

Description/objective

Planning and Land Use Services provides advice to the Minister for Planning and supports the State Planning Commission on the preparation of new planning instruments, including code amendments and regional planning, manages the e-planning portal and system, and undertakes the assessment of complex land use proposals with a focus on creating liveable communities.

Through the Housing, Infrastructure, Planning and Development Unit (HIPDU), the department facilitates infrastructure for housing projects. HIPDU functions as a growth area coordination unit and is responsible for delivering state led growth areas and driving faster, more efficient, better planned and serviced housing availability. It assists in unblocking impediments to development and supports the delivery of increased housing stock by facilitating better infrastructure outcomes.

Highlights 2023-24

- Considered and responded to the key recommendations of the Expert Panel, including consideration of changes to the *Planning, Development and Infrastructure Act 2016*, the associated Regulations and the Planning and Design Code. Implementation will continue for the next 18 to 24 months.
- Continued development, investigation and engagement on six country regional plans and the Greater Adelaide Regional Plan.
- Progressed the bushfire and flooding code amendments to the Planning and Design Code.
- Progressed investigations for comprehensive reform of the Site Contamination Assessment Scheme.
- Progressed the future living code amendment to provide for alternative housing solutions.
- Progressed extensive consultation on the first design standards in relation to vehicle crossovers.
- Developed a comprehensive land supply dashboard to deliver a range of real time information about key residential developments across the state.
- Progressed the implementation of the National Construction Code 2022 with new provisions for liveability and energy efficiency to be adopted on 1 October 2024 following discussions and agreed exemptions with industry stakeholders.
- Progressed recommendations of the Building Confidence Report, specifically the development of a risk-based registration framework for engineers.
- Implemented the outline consents, as a new assessment tool in the planning system.
- Established HIPDU to help drive residential developments and coordinate infrastructure investment.

Targets 2024-25

- Implement government response to the Expert Panel.
- Deliver key policy and regulatory changes to provide faster and more efficient approvals for new houses.
- Develop, investigate and engage on six country regional plans and the Greater Adelaide Regional Plan including delivery of a digital platform.
- Complete comprehensive reform of the Site Contamination Assessment Scheme.
- Complete the future living code amendment, ancillary accommodation and student accommodation definitions review code amendment, and the accommodation diversity code amendment to provide for alternative housing solutions.
- Prepare a library of diagrams to assist in the understanding and interpretation of architectural styles and built form for the preparation of heritage or character design guidelines.

- Implement the National Construction Code 2022 with new provisions for liveability and energy efficiency to be adopted on 1 October 2024 following discussions and agreed exemptions with industry stakeholders.
- Establish growth area planning tools to create a framework for infrastructure funding and delivery of state significant growth areas.
- Finalise the integrated structure plan and infrastructure scheme for government led growth areas.
- Finalise the infrastructure scheme with the Rural City of Murray Bridge.
- Establish principles to guide the coordinated delivery of the state's trunk infrastructure, through the Infrastructure Coordination Group (cross-government and essential service providers).

Program summary — income, expenses and FTEs

	2024-25 Budget	2023-24 Estimated Result	2023-24 Budget	2022-23 Actual
	\$000	\$000	\$000	\$000
Income				
Intra-government transfers	3 216	5 657	3 538	3 972
Fees, fines and penalties	20 405	16 274	17 138	12 965
Sales of goods and services	740	830	677	1 055
Other income	—	—	—	4 258
Total income	24 361	22 761	21 353	22 250
Expenses				
Employee benefit expenses	24 646	24 161	21 850	19 794
Supplies and services	7 704	10 119	7 942	12 985
Depreciation and amortisation	4 193	4 326	3 375	3 877
Borrowing costs	5	21	21	—
Grants and subsidies	—	—	—	35
Other expenses	527	424	424	284
Total expenses	37 075	39 051	33 612	36 975
Net cost of providing services	12 714	16 290	12 259	14 725
FTEs as at 30 June (No.)	195.7	195.0	177.5	150.7

Explanation of significant movements

The increase in income in the 2024-25 Budget compared to the 2023-24 Estimated Result is primarily due to lower activity levels in 2023-24 and changes in 2024-25 fees and charges relating to the *Planning, Development and Infrastructure Act 2016* (\$2.5 million).

The decrease in expenses in the 2024-25 Budget compared to the 2023-24 Estimated Result is primarily due to:

- carryover of expenditure from 2022-23 into 2023-24 for the completion of the regional planning program (\$1.1 million)
- higher expenditure in 2023-24 to undertake legislative reform and planning design code amendments relating to the government's response to recommendations of the Expert Panel (\$0.5 million)
- higher expenditure in 2023-24 to undertake masterplans for major projects within Port Augusta and Whyalla (\$0.2 million).

The increase in expenses in the 2023-24 Estimated Result compared to the 2023-24 Budget is primarily due to:

- higher planning fees amendment expenditure relating to lodgement, private certifier consent and code amendment fees (\$1.4 million)
- carryovers of expenditure from 2022-23 into 2023-24 for the completion of the regional planning program (\$1.1 million)
- increase in resourcing for the new Housing, Infrastructure, Planning and Development Unit (\$1.1 million)
- increase in expenditure relating to the government's response to recommendations of the Expert Panel and master plans (\$0.7 million)
- higher supplies and services expenditure associated with fees collected under the *Planning, Development and Infrastructure Act 2016* (\$0.5 million).

The decrease in expenses in the 2023-24 Budget compared to the 2022-23 Actual is primarily due to higher accommodation expenditure in 2022-23 as advised by the Department for Infrastructure and Transport (\$3.4 million).

Program 3: Office of the Valuer-General

Description/objective

The Valuer-General is an independent statutory officer, maintaining accountability and ownership over the valuation roll. The Valuer-General is appointed by Her Excellency, the Governor of South Australia under the *Valuation of Land Act 1971* (the Act).

The role of the Valuer-General is to provide fair and equitable valuations for properties in South Australia, in accordance with the Act, to deliver service excellence and maintain accountability and ownership over the valuation roll.

The Office of the Valuer-General (OVG) assists the Valuer-General in providing regulatory oversight and management of the various services undertaken by Land Services SA (the service provider), whilst also ensuring the integrity of the valuation roll, service delivery and the independence of the Valuer-General, which in turn provides services to the whole community. The OVG also supports government decision making through the provision of professional valuation advice and strategic services.

Highlights 2023-24

- Delivered support to the remaining site value rating councils (City of Port Lincoln, City of Whyalla and District Council of Tumby Bay) in their transition to the use of capital value for rates for the 2024-25 financial year. This now completes Local Government Reform initiatives requiring all councils to utilise capital value by 2024-25.
- Commenced a new three-year strategic plan.
- Implemented digital workflow and enquiry initiatives and continued digitisation reform initiatives in conjunction with the service provider, Land Services SA.

Targets 2024-25

- Continue to promote built environment education options through the Valuer-General's participation in the Built Environment Education Taskforce.

Program summary — income, expenses and FTEs

	2024-25 Budget	2023-24 Estimated Result	2023-24 Budget	2022-23 Actual
	\$000	\$000	\$000	\$000
Income				
Fees, fines and penalties	18 303	17 624	17 624	15 902
Sales of goods and services	188	183	183	601
Other income	—	559	—	255
Total income	18 491	18 366	17 807	16 758

	2024-25 Budget \$000	2023-24 Estimated Result \$000	2023-24 Budget \$000	2022-23 Actual \$000
Expenses				
Employee benefit expenses	2 607	3 242	2 683	2 698
Supplies and services	14 160	13 705	13 705	11 668
Depreciation and amortisation	—	—	—	32
Grants and subsidies	—	5	5	—
Other expenses	—	26	26	40
Total expenses	16 767	16 978	16 419	14 438
Net cost of providing services	-1 724	-1 388	-1 388	-2 320
FTEs as at 30 June (No.)	23.0	27.0	23.0	19.8

Explanation of significant movements

The increase in income in the 2023-24 Budget compared to the 2022-23 Actual is primarily due to increased activity and indexation of fees and charges relating to valuation roll copies under the *Valuation of Land Act 1971* (\$1.6 million).

The increase in expenses in the 2023-24 Budget compared to the 2022-23 Actual is primarily due to expenditure associated with increased cost of the operations to meet higher activity demand for the Office of the Valuer-General (\$1.6 million).

Program 4: Office of the Registrar-General

Description/objective

The Registrar-General is a statutory officer pursuant to the *Real Property Act 1886* (the Act). Responsibilities include the oversight of transactional functions delegated to Land Services SA (the service provider) under section 17 of the Act and other policy and regulatory functions within the Office of the Registrar-General (ORG). The Registrar-General is responsible for administering the state's Land Registry and Assurance Fund, which underpins the government's guarantee of indefeasibility of title.

The ORG is also the regulatory body that oversees the performance of the contractual obligations and operational aspects of the land titling functions provided to the state by the service provider to ensure the integrity of the land register is maintained.

Highlights 2023-24

- Collaborated with Land Services SA to deploy a new Digital Plan Lodgement System.
- Collaborated with Consumer and Business Services to assess recommendations arising from the Form 1 Review. Minor updates to the Form 1 and related Property Interest Report, addressing industry and stakeholder feedback are planned to be introduced in the second half of 2024.
- Continued work towards operationalising NECDS Ltd to hold, curate and manage the national electronic conveyancing data standards.

Targets 2024-25

- Collaborate with Land Services SA to develop an electronic compliance monitoring and reporting system in relation to land dealings.
- Implement an automated system for all reports required under the Land Services Agreement.
- Finalise operationalisation of NECDS Ltd to hold, curate and manage the national electronic conveyancing data standards.
- Conduct a cyber property industry forum targeted at small and medium businesses.

Program summary — income, expenses and FTEs

	2024-25 Budget	2023-24 Estimated Result	2023-24 Budget	2022-23 Actual
	\$000	\$000	\$000	\$000
Income				
Fees, fines and penalties	18 773	18 005	16 625	17 975
Sales of goods and services	778	760	760	—
Other income	70	126	126	304
Total income	19 621	18 891	17 511	18 279

	2024-25 Budget \$000	2023-24 Estimated Result \$000	2023-24 Budget \$000	2022-23 Actual \$000
Expenses				
Employee benefit expenses	1 611	1 639	1 639	1 486
Supplies and services	82 406	82 510	76 775	80 311
Depreciation and amortisation	1 498	1 498	1 498	1 530
Intra-government transfers	1 188	1 159	1 159	1 023
Other expenses	—	63	63	7 545
Total expenses	86 703	86 869	81 134	91 895
Net cost of providing services	67 082	67 978	63 623	73 616
FTEs as at 30 June (No.)	12.0	12.0	12.0	10.7

Explanation of significant movements

The increase in expenses in the 2023-24 Estimated Result compared to the 2023-24 Budget is primarily due to higher contractual payments to Land Services SA due to higher transaction volumes for land dealings registered and sales of land information products (\$5.7 million).

The decrease in expenses in the 2023-24 Budget compared to the 2022-23 Actual is primarily due to lower contractual payments to Land Services SA due to lower transaction volumes for land dealings registered and sales of land information products in 2023-24 (\$5.3 million).

Program 5: Office for Design and Architecture South Australia

Description/objective

The Office for Design and Architecture South Australia (ODASA) provides independent and expert design advice to Cabinet, the State Planning Commission, the State Commission Assessment Panel, state agencies, local governments, and the private sector to support high-quality design. ODASA oversees the state's Design Review Program, manages expenditure of the Planning and Development Fund, supports strategic development and policy projects, and administers the *Adelaide Park Lands Act 2005*, *Architectural Practice Act 2009*, *Linear Parks Act 2006* and sections of the *Planning, Development and Infrastructure Act 2016* on behalf of the Minister for Planning.

Highlights 2023-24

- Established an Urban Design Review Panel to support good public realm and built environment outcomes for infrastructure projects, including the North-South Corridor — River Torrens to Darlington.
- Provided design advice to the State Commission Assessment Panel for 50 significant development projects and reviewed private and public sector developments in excess of \$1.8 billion in value.
- Delivered green infrastructure commitments on major infrastructure projects, including the Main South Road Duplication — Stage 1 and Victor Harbor Road Duplication as part of the Fleurieu Connections Project, North-South Corridor — Northern Connector and Fullarton and Cross Roads Intersection Upgrade, through an increase in urban tree canopy and the implementation of water and biodiversity sensitive urban design strategies.
- Supported improved housing outcomes on government projects in partnership with Renewal SA and Planning and Land Use Services.
- Supported the Department for Health and Wellbeing through the provision of strategic design advice on key projects including the new Women's and Children's Hospital, Flinders Medical Centre redevelopment, mental health facilities at the Queen Elizabeth Hospital and Noarlunga Hospital, and the SA Ambulance Service's new ambulance headquarters.
- Provided design advice to assist the Department for Infrastructure and Transport with the successful completion of Linear Coast Park Path stage one shared-use pathway between Semaphore Park and West Lakes Shore.

Targets 2024-25

- Support HIPDU with the preparation of integrated structure planning guidelines with a focus on good urban design outcomes.
- Partner with a council to pilot the Local Design Review Scheme, including monitoring performance and collaborating on improvements to the scheme.
- Establish sustainable greening opportunities to increase urban tree canopy cover on infrastructure projects, including the North-South Corridor — River Torrens to Darlington, Majors Road on-off ramp and Marion Road and Sir Donald Bradman Drive Intersection Upgrade.
- Provide design advice to assist the Department for Infrastructure and Transport with the delivery of Linear Coast Park Path stage two shared-use pathway between Grange and Tennyson.
- Complete the Design Quality Handbook with the Department for Infrastructure and Transport to consolidate design quality and process requirements into a single source for industry.

Program summary — income, expenses and FTEs^(a)

	2024-25 Budget \$000	2023-24 Estimated Result \$000	2023-24 Budget \$000	2022-23 Actual \$000
Income				
Fees, fines and penalties	—	—	—	10
Sales of goods and services	2 442	2 260	2 024	2 082
Total income	2 442	2 260	2 024	2 092
Expenses				
Employee benefit expenses	3 440	3 258	3 105	2 843
Supplies and services	1 347	1 000	933	391
Depreciation and amortisation	345	216	196	203
Total expenses	5 132	4 474	4 234	3 437
Net cost of providing services	2 690	2 214	2 210	1 345
FTEs as at 30 June (No.)	26.5	25.5	23.7	24.0

Explanation of significant movements

No significant movements.

Department for Trade and Investment

Statement of comprehensive income

	2024-25 Budget \$000	2023-24 Estimated Result \$000	2023-24 Budget \$000	2022-23 Actual \$000
Income				
Appropriation	125 192	124 493	118 542	120 512
Other income from state government	—	723	—	762
Commonwealth sourced revenues	—	399	—	589
Intra-government transfers	3 342	5 901	3 658	3 972
Fees, fines and penalties	57 481	51 903	51 387	46 852
Sales of goods and services	4 222	4 107	3 718	4 035
Net gain or loss on disposal of assets	—	—	—	29
Resources received free of charge	—	—	—	954
Other income	318	939	323	4 968
Total income	190 555	188 465	177 628	182 673
Expenses				
Employee benefit expenses				
Salaries, wages, annual and sick leave	43 041	42 386	39 258	38 420
Long service leave	1 291	1 282	1 233	666
Payroll tax	2 364	2 371	2 241	2 291
Superannuation	5 239	4 970	4 731	3 975
Other	774	816	762	1 639
Supplies and services				
General supplies and services	126 545	124 435	114 730	118 372
Consultancy expenses	—	—	—	295
Depreciation and amortisation	6 482	7 142	6 368	7 240
Borrowing costs	26	27	27	28
Grants and subsidies	4 353	6 294	4 277	3 420
Intra-government transfers	2 291	11 023	8 461	6 804
Other expenses	623	606	606	8 018
Total expenses	193 029	201 352	182 694	191 168
Total comprehensive result	-2 474	-12 887	-5 066	-8 495

Department for Trade and Investment

Statement of comprehensive income

	2024-25 Budget \$000	2023-24 Estimated Result \$000	2023-24 Budget \$000	2022-23 Actual \$000
Net cost of services calculation				
Income	190 555	188 465	177 628	182 673
Less				
Appropriation	125 192	124 493	118 542	120 512
Other income from state government	—	723	—	762
Income included in net cost of services	65 363	63 249	59 086	61 399
Expenses	193 029	201 352	182 694	191 168
Expenses included in net cost of services	193 029	201 352	182 694	191 168
Net cost of services	127 666	138 103	123 608	129 769

Department for Trade and Investment

Statement of financial position

	2024-25	2023-24	2023-24	2022-23
	Budget	Estimated	Budget	Actual
	\$000	Result	\$000	\$000
Assets				
Current assets				
Cash and cash equivalents	13 914	14 038	6 917	23 384
Receivables	6 000	6 000	6 545	6 000
Other current assets	760	736	954	712
Total current assets	20 674	20 774	14 416	30 096
Non-current assets				
Land and improvements	6 516	7 120	2 582	8 325
Plant and equipment	532	504	474	488
Heritage assets	23	23	23	23
Intangible assets	338 569	340 508	347 406	343 802
Total non-current assets	345 640	348 155	350 485	352 638
Total assets	366 314	368 929	364 901	382 734
Liabilities				
Current liabilities				
Payables	12 791	12 791	14 306	12 791
Short-term borrowings	347	318	338	1 060
Employee benefits				
Salaries and wages	384	197	167	30
Annual leave	3 540	3 540	3 223	3 540
Long service leave	272	272	411	272
Other	254	254	281	254
Short-term provisions	107	107	35	107
Other current liabilities	739	739	67	739
Total current liabilities	18 434	18 218	18 828	18 793
Non-current liabilities				
Long-term borrowings	389	672	729	941
Long-term employee benefits				
Long service leave	6 276	6 276	7 177	6 276
Long-term provisions	314	314	97	314
Other non-current liabilities	5 995	6 069	193	6 143
Total non-current liabilities	12 974	13 331	8 196	13 674
Total liabilities	31 408	31 549	27 024	32 467
Net assets	334 906	337 380	337 877	350 267
Equity				
Retained earnings	334 906	337 380	337 877	350 267
Total equity	334 906	337 380	337 877	350 267

Balances as at 30 June end of period.

Department for Trade and Investment

Statement of cash flows

	2024-25 Budget \$000	2023-24 Estimated Result \$000	2023-24 Budget \$000	2022-23 Actual \$000
Operating activities				
<i>Cash inflows</i>				
Appropriation	125 192	124 493	118 542	120 512
Commonwealth sourced receipts	—	399	—	597
Intra-government transfers	3 342	5 901	3 658	8 993
Fees, fines and penalties	57 481	51 903	51 387	51 791
Sales of goods and services	4 148	4 033	3 644	—
GST received	—	—	—	6 829
Other receipts from state government	—	723	—	762
Other receipts — other	318	939	323	1 838
Cash generated from operations	190 481	188 391	177 554	191 322
<i>Cash outflows</i>				
Employee benefit payments	52 546	51 682	48 082	46 724
Payments for supplies and services	126 545	124 435	114 730	125 358
Interest paid	26	27	27	28
Grants and subsidies	4 353	6 294	4 277	6 253
Intra-government transfers	2 291	11 023	8 461	6 841
Other payments	623	606	606	—
Cash used in operations	186 384	194 067	176 183	185 204
Net cash provided by (+)/used in (-) operating activities	4 097	-5 676	1 371	6 118
Investing activities				
<i>Cash inflows</i>				
Proceeds from sale of property, plant and equipment	—	—	—	29
Cash generated from investing activities	—	—	—	29
<i>Cash outflows</i>				
Purchase of property, plant and equipment	700	900	100	230
Purchase of intangibles	3 177	1 670	1 223	1 399
Cash used in investing activities	3 877	2 570	1 323	1 629
Net cash provided by (+)/used in (-) investing activities	-3 877	-2 570	-1 323	-1 600
Financing activities				
<i>Cash outflows</i>				
Repayment of leases	344	1 100	1 100	1 409
Cash transfers from restructuring activities	—	—	—	22
Cash used in financing activities	344	1 100	1 100	1 431
Net cash provided by (+)/used in (-) financing activities	-344	-1 100	-1 100	-1 431

Department for Trade and Investment
Statement of cash flows

	2023-24		2023-24 Budget \$000	2022-23 Actual \$000
	2024-25 Budget \$000	Estimated Result \$000		
Net increase (+)/decrease (-) in cash equivalents	-124	-9 346	-1 052	3 087
Cash and cash equivalents at the start of the period	14 038	23 384	7 969	20 297
Cash and cash equivalents at the end of the period	13 914	14 038	6 917	23 384

Administered items for the Department for Trade and Investment

Statement of comprehensive income

	2024-25 Budget \$000	2023-24 Estimated Result \$000	2023-24 Budget \$000	2022-23 Actual \$000
Income				
Appropriation	2 477	2 014	2 033	8 627
Intra-government transfers	487	480	417	276
Fees, fines and penalties	447 737	423 587	373 395	384 192
Interest revenues	1 079	846	—	1 124
Net gain or loss on disposal of assets	—	348	—	—
Other income	35 000	35 661	34 980	34 707
Total income	486 780	462 936	410 825	428 926
Expenses				
Employee benefit expenses				
Salaries, wages, annual and sick leave	1 095	1 076	1 006	858
Long service leave	—	—	—	10
Payroll tax	—	—	—	31
Superannuation	70	69	69	69
Supplies and services				
General supplies and services	2 509	2 354	2 154	2 159
Grants and subsidies	8 140	6 251	6 026	19 720
Intra-government transfers	20 225	15 833	14 149	1 034
Other expenses	417 285	399 026	344 013	361 823
Total expenses	449 324	424 609	367 417	385 704
Net result	37 456	38 327	43 408	43 222
Other comprehensive income				
Change in PPE Asset Revaluation Reserve Surplus	—	—	—	-315
Total comprehensive result	37 456	38 327	43 408	42 907

Administered items for the Department for Trade and Investment

Statement of financial position

	2024-25	2023-24	2023-24	2022-23
	Budget	Estimated	Budget	Actual
	\$000	\$000	\$000	\$000
Assets				
Current assets				
Cash and cash equivalents	60 437	57 197	66 615	50 032
Receivables	3 487	3 487	705	3 487
Other current assets	—	—	1	—
Non-current assets held for sale	—	—	—	1 094
Total current assets	63 924	60 684	67 321	54 613
Non-current assets				
Land and improvements	15 534	15 534	16 473	16 474
Total non-current assets	15 534	15 534	16 473	16 474
Total assets	79 458	76 218	83 794	71 087
Liabilities				
Current liabilities				
Payables	32 776	32 776	35 744	32 776
Employee benefits				
Annual leave	16	16	6	16
Long service leave	1	1	1	1
Other current liabilities	36 520	36 520	36 655	36 520
Total current liabilities	69 313	69 313	72 406	69 313
Non-current liabilities				
Long-term employee benefits				
Long service leave	22	22	16	22
Other non-current liabilities	1 299 957	1 334 173	1 334 166	1 368 389
Total non-current liabilities	1 299 979	1 334 195	1 334 182	1 368 411
Total liabilities	1 369 292	1 403 508	1 406 588	1 437 724
Net assets	-1 289 834	-1 327 290	-1 322 794	-1 366 637
Equity				
Retained earnings	-1 296 277	-1 333 733	-1 329 552	-1 373 080
Asset revaluation reserve	6 443	6 443	6 758	6 443
Total equity	-1 289 834	-1 327 290	-1 322 794	-1 366 637

Balances as at 30 June end of period.

Administered items for the Department for Trade and Investment

Statement of cash flows

	2024-25 Budget \$000	2023-24 Estimated Result \$000	2023-24 Budget \$000	2022-23 Actual \$000
Operating activities				
<i>Cash inflows</i>				
Appropriation	2 477	2 014	2 033	8 627
Intra-government transfers	487	480	417	276
Fees, fines and penalties	447 737	423 587	373 395	378 405
Interest received	1 079	846	—	1 096
GST received	—	—	—	1 608
Other receipts — other	784	1 445	764	728
Cash generated from operations	452 564	428 372	376 609	390 740
<i>Cash outflows</i>				
Employee benefit payments	1 165	1 145	1 075	950
Payments for supplies and services	2 509	2 354	2 154	2 210
Grants and subsidies	8 140	6 251	6 026	21 483
Intra-government transfers	20 225	15 833	14 149	790
Other payments	417 285	399 026	344 013	362 146
Cash used in operations	449 324	424 609	367 417	387 579
Net cash provided by (+)/used in (-) operating activities	3 240	3 763	9 192	3 161
Investing activities				
<i>Cash inflows</i>				
Proceeds from sale of property, plant and equipment	—	3 402	310	1 253
Cash generated from investing activities	—	3 402	310	1 253
<i>Cash outflows</i>				
Purchase of property, plant and equipment	—	—	—	1 419
Cash used in investing activities	—	—	—	1 419
Net cash provided by (+)/used in (-) investing activities	—	3 402	310	-166
Financing activities				
<i>Cash inflows</i>				
Cash transfers from restructuring activities	—	—	—	42 644
Cash generated from financing activities	—	—	—	42 644
Net cash provided by (+)/used in (-) financing activities	—	—	—	42 644
Net increase (+)/decrease (-) in cash equivalents	3 240	7 165	9 502	45 639
Cash and cash equivalents at the start of the period	57 197	50 032	57 113	4 393
Cash and cash equivalents at the end of the period	60 437	57 197	66 615	50 032

Summary of major variations — controlled

Statement of comprehensive income — controlled

Explanation of significant movements

Variations to income and expenses are described in the appropriate program level.

Statement of financial position — controlled

Explanation of significant movements

All movements are consistent with those described under program summaries.

Statement of cash flows — controlled

Explanation of significant movements

All movements are consistent with those described under program summaries.

Summary of major variations — administered items

Statement of comprehensive income — administered items

Explanation of significant movements

The increase in income in the 2023-24 Estimated Result compared to the 2023-24 Budget is primarily due to:

- additional fees and charges collected under the *Real Property Act 1886* from increased volumes of transactions (\$56.5 million)

partially offset by

- forecast volume adjustments in Planning and Development Fund fees and charges (\$4.8 million)
- forecast volume adjustments for fees collected under the *Planning, Development and Infrastructure Act 2016* on behalf of local government (\$1.5 million).

Statement of financial position — administered items

Explanation of significant movements

The decrease in total assets in the 2023-24 Estimated Result compared to the 2023-24 Budget is primarily due to reduction in cash and cash equivalents primarily from lower fees and charges collected for the Planning and Development Fund (\$4.8 million).

Statement of cash flows — administered items

Explanation of significant movements

All movements are consistent with relevant transactions in the statement of comprehensive income and statement of financial position for administered items.

Additional information for administered items

Additional information on administered items is included in the following table.

Additional information for administered items for the Department for Trade and Investment Statement of cash flows

	2024-25 Budget	2023-24 Estimated Result	2023-24 Budget	2022-23 Actual
	\$000	\$000	\$000	\$000
Operating activities				
Cash inflows				
Appropriation				
Parliamentary salaries and electorate expense allowances	411	402	395	386
Planning and Development Fund	—	310	310	6 553
Registrar-General statutory Acts	56	55	55	54
Valuer-General	267	263	263	258
West Beach Trust	1 743	984	1 010	1 376
Intra-government transfers				
Agent-General	487	480	417	276
Fees, fines and penalties				
Planning and Development Fund	30 070	24 186	29 007	20 400
Planning and Land Use Services	26 067	25 253	26 731	24 920
Registrar-General statutory Acts	391 600	374 148	317 657	333 085
Interest received	1 079	846	—	1 096
GST received	—	—	—	1 608
Other receipts — other				
Registrar-General statutory Acts	784	1 445	764	728
Cash generated from operations	452 564	428 372	376 609	390 740
Cash outflows				
Employee benefit payments				
Agent-General	487	480	417	269
Parliamentary salaries and electorate expense allowances	408	402	395	390
Valuer-General	270	263	263	291
Payments for supplies and services				
Planning and Development Fund	1 163	1 284	960	2 210
Planning and Land Use Services	1 291	1 014	1 139	—
Registrar-General statutory Acts	55	56	55	—
Grants and subsidies				
Planning and Development Fund	8 140	6 251	6 026	21 483

	2024-25 Budget	2023-24 Estimated Result	2023-24 Budget	2022-23 Actual
Intra-government transfers				
Planning and Development Fund	17 032	14 849	13 139	—
West Beach Trust	3 193	984	1 010	790
Other payments	417 285	399 026	344 013	362 146
Cash used in operations	449 324	424 609	367 417	387 579
Net cash provided by (+)/used in (-) operating activities	3 240	3 763	9 192	3 161
Investing activities				
<i>Cash inflows</i>				
Proceeds from sale of property, plant and equipment	—	3 402	310	1 253
Cash generated from investing activities	—	3 402	310	1 253
<i>Cash outflows</i>				
Purchase of property, plant and equipment	—	—	—	1 419
Cash used in investing activities	—	—	—	1 419
Net cash provided by (+)/used in (-) investing activities	—	3 402	310	-166
Financing activities				
<i>Cash inflows</i>				
Cash transfers from restructuring activities	—	—	—	42 644
Cash generated from financing activities	—	—	—	42 644
Net cash provided by (+)/used in (-) financing activities	—	—	—	42 644
Net increase (+)/decrease (-) in cash equivalents	3 240	7 165	9 502	45 639
Cash and cash equivalents at the start of the period	57 197	50 032	57 113	4 393
Cash and cash equivalents at the end of the period	60 437	57 197	66 615	50 032

Agency: Department of Treasury and Finance

Treasurer

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Treasury and Finance

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Objective

To ensure South Australia is a thriving, prosperous state, now and into the future. The Department of Treasury and Finance provides fiscal, economic and policy advice to the government, and delivers key services to other government agencies and the community, including collection of state taxes, business and procurement services, fines recovery, insurance, and superannuation.

Ministerial responsibilities

Minister	Programs	Sub-programs
The Hon. SC Mullighan Treasurer	1. Accountability for Public Sector Resources	Nil
	2. Treasury Services	2.1 Revenue Collection and Management
		2.2 Treasury, Insurance and Fleet Services
		2.3 Superannuation Services
	3. Government Services	3.1 Shared Services
		3.2 Whole of Government Procurement
		3.3 Electorate Services
		3.4 Fines Enforcement and Recovery Unit

Administered items

In addition to the above responsibilities, the agency administers the following items on behalf of the Treasurer:

- Assets and liabilities the Treasurer holds on behalf of the state
- Consolidated Account items
- Special deposit accounts.

Statutes

The Department of the Premier and Cabinet maintains a list of statutes applicable to ministers.

Ministerial office resources

	2024-25 Budget	
	Cost of provision	
	\$000	FTE
The Hon. SC Mullighan	2 542	14.0

Workforce summary

	FTEs as at 30 June		
	2024-25 Budget ^(a)	2023-24 Estimated Result ^(a)	2022-23 Actual ^(b)
Department of Treasury and Finance	1 599.9	1 567.5	1 437.8
Administered items for the Department of Treasury and Finance	225.9	227.9	188.2
Total	1 825.8	1 795.4	1 626.0

(a) The 2024-25 Budget and 2023-24 Estimated Result reflect the established FTE caps.
(b) Data published by the Office of the Commissioner for Public Sector Employment.

Program net cost of services summary

	Net cost of services			
	2024-25 Budget \$000	2023-24 Estimated Result \$000	2023-24 Budget \$000	2022-23 Actual \$000
Program				
1. Accountability for Public Sector Resources	30 686	25 968	24 771	18 124
2. Treasury Services	33 202	32 762	31 398	31 429
3. Government Services	154 283	129 094	118 027	120 274
Total	218 171	187 824	174 196	169 827
Reconciliation to agency net cost of providing services				
<i>Add: net costs transferred out</i>				
Parliamentary Network Service Group to Joint Parliamentary Services on 1 February 2023	—	—	—	2 737
Commercial and Economics Hydrogen Group to the Office of Hydrogen Power SA, Department of Energy and Mining on 1 March 2023	—	—	—	721
<i>Equals: net cost of providing services</i> (as per agency statement of comprehensive income)	218 171	187 824	174 196	173 285

Key agency outputs

- Provide policy, economic and financial advice to, and on behalf of, the Government of South Australia.
- Coordinate resource allocations for government programs and priorities at the whole of government level to ensure accountability for public sector resources.
- Support the Treasurer in producing the state budget.
- Provide across government corporate and business services in the areas of payroll, accounts payable, accounts receivable, and financial services to enable South Australian government departments to focus on their core business operations.

- Provide support to the government through delivering a range of key projects for the economic benefit of the state.
- Establish across government contracts for goods, services and information communications technology, and specialist procurement advice.
- Provide financial services to the government covering asset and liability management, collection of state taxes, fines enforcement and recovery, insurance, and superannuation.
- Deliver support services to members of parliament to assist them in meeting their responsibilities to the parliament and the broader community.

Investing expenditure summary

The 2024-25 investment program is \$4.6 million.

This program provides for ongoing maintenance and improvement of systems and assets to deliver high quality services to government.

	Estimated completion Quarter	Total project cost \$000	2024-25 Budget \$000	2023-24 Estimated Result \$000	2023-24 Budget \$000
Annual programs					
Minor capital works and equipment	n.a.	n.a.	3 452	4 054	1 591
RevenueSA Information Online system	n.a.	n.a.	372	919	462
Total annual programs			3 824	4 973	2 053
Leases					
Fleet	n.a.	n.a.	789	608	608
Total leases			789	608	608
Total investing expenditure			4 613	5 581	2 661

Program 1: Accountability for Public Sector Resources

Description/objective

Treasury and Finance ensures accountability for public sector resources through providing policy, economic and financial advice to the government and coordinating and advising on resources for government programs and priorities at the whole of government level.

Treasury and Finance supports delivery of a range of key projects aimed at maximising financial and commercial outcomes for government. These projects progress policy reforms and commercial initiatives for the economic or social benefit of the state.

Highlights 2023-24

- Produced and published the consolidated Government of South Australia financial statements for 2022-23, the 2023-24 Mid-Year Budget Review, and the 2024-25 Budget.
- Administered the \$122 million economic recovery fund, including round 1 that offered grants or loans to support South Australian manufacturers and regional tourism operators.
- Administered the \$200 million digital investment fund to drive more strategic and targeted investment in digital initiatives across the South Australian public sector.
- Provided advice to government on a broad range of government economic and social policy matters.
- Provided comprehensive secretariat support and advice to the Board of Treasurers.
- Finalised the transition of whole of government banking arrangements to the new banking service provider.
- Supported work in conjunction with other jurisdictions that secured a three-year extension to the GST no worse off guarantee arrangements until 2029-30.
- Delivered professional development programs for graduates across government in finance, procurement, and related disciplines.
- Continued to support the state's recovery activities in response to the 2022 River Murray flood event.
- Developed a sustainability bond framework and published South Australia's environmental, social and governance commitments.

Targets 2024-25

- Produce and publish the consolidated Government of South Australia financial statements for 2023-24, the 2024-25 Mid-Year Budget Review, and the 2025-26 Budget.
- Lead South Australia's input into the Commonwealth Grants Commission 2025 review of the GST distribution system, seeking to secure an equitable share of GST revenue for South Australia.
- Provide advice on reforms that could be pursued through a revitalisation of national competition policy.
- Continue to provide secretariat support to the Board of Treasurers and provide advice to the Treasurer on a broad range of issues being considered by the Council on Federal Financial Relations and National Cabinet, including the National Disability Insurance Scheme and health reforms.
- Produce the first South Australian sustainability report.

- Progress the review of the operation of the *Public Finance and Audit Act 1987*.
- Continue to provide advice to government on a broad range of government economic and social policy matters, including across government leadership on social impact investment.
- Partner with agencies to identify strategies that improve agency efficiency and budget management.
- Develop a whole of government framework to support Aboriginal community controlled organisations in delivering government services.
- Commence the project assurance program to progress the approved initiatives under the digital investment fund as well as continuing to work with agencies in assessing new initiatives submitted for consideration by the fund.

Program summary — income, expenses and FTEs

	2024-25 Budget	2023-24 Estimated Result	2023-24 Budget	2022-23 Actual ^(a)
	\$000	\$000	\$000	\$000
Income				
Intra-government transfers	62	189	81	—
Sales of goods and services	51	47	57	1 540
Resources received free of charge	—	—	—	2 187
Other income	1 183	2 862	2 859	1 368
Total income	1 296	3 098	2 997	5 095
Expenses				
Employee benefit expenses	21 325	20 853	19 617	16 491
Supplies and services	9 912	7 292	7 260	5 852
Depreciation and amortisation expenses	386	570	575	480
Intra-government transfers	37	21	29	105
Other expenses	322	330	287	291
Total expenses	31 982	29 066	27 768	23 219
Net cost of providing services	30 686	25 968	24 771	18 124
FTEs as at 30 June (No.)	141.0	139.4	129.5	111.6

(a) Excludes amounts relating to the transfer of the Commercial and Economics Hydrogen Group from this program to the Office of Hydrogen Power SA, Department of Energy and Mining on 1 March 2023.

Explanation of significant movements

The decrease in the 2024-25 Budget for income compared to the 2023-24 Estimated Result is primarily due to:

- transfer of expenditure from the Department for Infrastructure and Transport for office fit-outs undertaken in 2023-24 (\$1.1 million)
- contributions to support the transition of the whole of government banking contracts to the ANZ Banking Group in 2023-24 (\$0.9 million).

The increase in the 2024-25 Budget for expenses compared to the 2023-24 Estimated Result is primarily due to:

- funding to enable the department to partner with agencies to identify reforms that improve agency efficiency and budget management (\$2.0 million)
- increased activity associated with administering the \$200 million digital investment fund (\$0.6 million).

The increase in the 2023-24 Estimated Result for expenses compared to the 2023-24 Budget is primarily due to:

- expenses associated with administering the \$200 million digital investment fund (\$0.7 million)
- expenses associated with the transition of the whole of government banking contracts to the new service provider (\$0.5 million).

The decrease in the 2023-24 Estimated Result for income compared to the 2022-23 Actual is primarily due to the recognition of various services provided free of charge by Shared Services SA to the department (\$2.2 million).

The increase in the 2023-24 Estimated Result for expenses compared to the 2022-23 Actual is primarily due to:

- funding to support improved monitoring and data analysis to help inform government on the financial effectiveness of agencies and delivery of initiatives (\$1.6 million)
- funding to enable the department to partner with agencies to identify reforms that improve agency efficiency and budget management (\$1.4 million)
- expenses associated with the transition of the whole of government banking contracts to the new service provider (\$1.4 million)
- increased projects being undertaken by the Priority Reform Unit (\$1.1 million)
- expenses associated with administering the \$200 million digital investment fund (\$0.7 million)

partially offset by

- finalisation of the schools public private partnership project in 2022-23 (\$0.5 million).

Program 2: Treasury Services

Description/objective

Management of the government's financial assets and liabilities and provision of certainty of funding to the state.

Sub-programs

- 2.1 Revenue Collection and Management
- 2.2 Treasury, Insurance and Fleet Services
- 2.3 Superannuation Services

Program summary — income, expenses and FTEs

	2024-25 Budget	2023-24 Estimated Result	2023-24 Budget	2022-23 Actual
	\$000	\$000	\$000	\$000
Income				
Intra-government transfers	81	244	114	103
Fees, fines and penalties	364	290	305	547
Sales of goods and services	74 283	75 371	69 840	65 298
Other income	109	137	657	208
Total income	74 837	76 042	70 916	66 156
Expenses				
Employee benefit expenses	60 303	57 829	58 756	55 384
Supplies and services	38 552	41 870	35 275	34 666
Depreciation and amortisation expenses	6 621	6 568	5 323	6 716
Intra-government transfers	33	53	41	150
Other expenses	2 530	2 484	2 919	669
Total expenses	108 039	108 804	102 314	97 585
Net cost of providing services	33 202	32 762	31 398	31 429
FTEs as at 30 June (No.)	544.3	535.2	545.4	493.6

Sub-program 2.1: Revenue Collection and Management

Description/objective

Administration of taxation legislation through the management of revenue and compliance systems, processes, policy advice, and taxpayer education to enable the government to collect revenue. RevenueSA also manages various grants and subsidy schemes for the government.

Highlights 2023-24

- Implemented changes to provide a stamp duty exemption to eligible first home owners for the purchase of vacant land or new homes.
- Implemented changes to the *First Home and Housing Construction Grants Act 2000* to increase the market value cap from \$575 000 to \$650 000.

- Continued to administer the Commonwealth Government's HomeBuilder Grant Scheme to eligible applicants.
- Continued to manage the government's River Murray flood event tax relief program.
- Delivered a series of live stamp duty webinars to approximately 500 members of the conveyancing industry to support Property Exchange Australia Ltd (PEXA) and other stakeholders to improve awareness about the use of the RevenueSA Online system, which contributes to improving on-time settlements in South Australia.
- Continued to manage applications received in relation to the government's land tax transition fund for the eligible financial years.
- Implemented a payroll tax amnesty for medical practices with contracted general practitioners and dentists.
- Implemented changes to the *Emergency Services Funding Act 1998* to allow the Commissioner of State Taxation to collect the emergency services levy (ESL) from a private shack lessee, relieving landowners of the administrative burden of apportioning, collecting and paying the ESL for shack groups.

Targets 2024-25

- Continue to assist first home buyers through the delivery of a range of initiatives and programs including the First Home Owner Grant, stamp duty exemptions and the Commonwealth Government's HomeBuilder Grant Scheme.
- Deliver payroll tax relief to eligible medical practices on the wages of general practitioners that are related to bulk billed services.
- Provide education and advice to support taxpayers understand and meet their taxation obligations through improved information sharing, live webinars, analytics and data-led compliance activities.
- Collaborate with PEXA and other stakeholders to continue to improve on-time settlements in South Australia.
- Ensure the continued relevance and ease of compliance for taxpayers with the state's taxation legislative regime through the consideration of targeted improvements and amendments.

	2024-25 Budget	2023-24 Estimated Result	2023-24 Budget	2022-23 Actual
	\$000	\$000	\$000	\$000
Income	8 097	8 066	7 918	8 424
Expenses	38 886	38 424	37 493	37 960
Net cost of sub-program	30 789	30 358	29 575	29 536
FTEs as at 30 June (No.)	179.9	179.8	181.9	161.0

Explanation of significant movements

The increase in the 2023-24 Estimated Result for expenses compared to the 2023-24 Budget is primarily due to higher depreciation expenses following upgrades to the RevenueSA Information Online system (\$0.9 million).

The increase in the 2023-24 Estimated Result for expenses compared to the 2022-23 Actual is primarily due to:

- higher depreciation expenses as detailed above (\$0.9 million)

partially offset by

- higher expenses for the Commonwealth Government's HomeBuilder Grant Scheme in 2022-23 (\$0.4 million).

Performance indicators

	2024-25 Target	2023-24 Estimated Result	2023-24 Target	2022-23 Actual
Revenue resulting from compliance and debt collection initiatives	\$92.7m	\$98.4m	\$78.8m	\$113.3m
<i>The higher 2023-24 Estimated Result is due to an increase in the number of land tax matters being referred to Debt Management Services and an increase in the average value of land tax matters being referred.</i>				
Cost for tax and grant administration per \$100	<55 cents	50 cents	<55 cents	51 cents
% of collections (\$) received electronically	>97%	98%	>97%	98%
<i>Excludes the emergency services levy.</i>				
% of payments (\$) made electronically	>97%	95%	>97%	98%
<i>Excludes the emergency services levy.</i>				

Activity indicators

	2024-25 Projection	2023-24 Estimated Result	2023-24 Projection	2022-23 Actual
Taxation revenue collected by RevenueSA	\$5.5b	\$5.3b	\$4.7b	\$4.7b
Grants and administered payments managed by RevenueSA	\$51m	\$73m	\$70m	\$82m
<i>The lower 2024-25 Projection is primarily due to the HomeBuilder Grant Scheme nearing completion.</i>				

Sub-program 2.2: Treasury, Insurance and Fleet Services

Description/objective

The objectives of this sub-program include:

- management of the government's financial assets and liabilities and provision of certainty of funding to the state
- provision of insurance cover to government agencies through the insurance and reinsurance of government risks
- advice to the government on issues relating to insurance and the management of risks
- provision of fleet management services to agencies and vehicle disposal services to government.

Highlights 2023-24

- Continued to broaden South Australian Government Financing Authority's (SAFA) profile and depth of involvement with investors to enable cost-effective refinancing of existing short and long-term debt.
- Delivered innovative financial solutions when raising debt including the issue of a new 5-year sustainability bond under SAFA's Sustainability Bond Framework.
- Continued to support SAFA's management of industry assistance programs through providing an expanded due-diligence, commercial advisory and contract management service across government.
- Renewed the government's reinsurance program including policies for property, professional indemnity, general liability, and cyber insurance on favourable terms.
- Increased the number of electric vehicles in the government fleet, which under South Australia's Electric Vehicle Action Plan comprises of plug-in hybrid (petrol and electric vehicles) and battery electric vehicles.

Targets 2024-25

- Continue to broaden SAFA's profile and depth of involvement with investors to enable the cost-effective raising of new debt and the refinancing of existing short and long-term debt.
- Renew the government's reinsurance program.
- Support South Australia's Electric Vehicle Action Plan by increasing the number of low and zero emission vehicles in the government fleet.

	2024-25 Budget	2023-24 Estimated Result	2023-24 Budget	2022-23 Actual
	\$000	\$000	\$000	\$000
Income	17 153	15 744	14 351	13 498
Expenses	17 313	15 895	14 415	13 656
Net cost of sub-program	160	151	64	158
FTEs as at 30 June (No.)	114.5	106.5	95.8	90.0

Explanation of significant movements

The increase in the 2024-25 Budget for income compared to the 2023-24 Estimated Result is due to higher cost recoveries associated with higher operating expenditure as detailed below (\$1.4 million).

The increase in the 2024-25 Budget for expenses compared to the 2023-24 Estimated Result is primarily due to:

- higher expenses associated with the introduction of key employee resources to address emerging risks (\$0.9 million)
- higher employee expenses associated with managing the growth in insurance programs (\$0.5 million).

The increase in the 2023-24 Estimated Result for income and expenses compared to the 2023-24 Budget is primarily due to:

- higher expenses associated with managing building indemnity insurance risks and implementing policy responses to a hardening insurance market (\$0.6 million)
- establishment of a Special Purpose Family Engagement Unit to support impacts associated with the cochlear implant program (\$0.4 million).

The increase in the 2023-24 Estimated Result for income and expenses compared to the 2022-23 Actual is primarily due to:

- lower recoveries associated with staff vacancies in 2022-23 (\$0.7 million)
- higher expenses associated with managing building indemnity insurance risks and implementing policy responses to a hardening insurance market (\$0.6 million)
- establishment of a Special Purpose Family Engagement Unit to support impacts associated with the cochlear implant program (\$0.4 million).

Performance indicators

	2024-25 Target	2023-24 Estimated Result	2023-24 Target	2022-23 Actual
% of debt financing demands of the state and its instrumentalities met during year	100%	100%	100%	100%
Eligible clients issued with agency agreements	100%	100%	100%	100%
Comprehensive government catastrophe reinsurance program at a competitive market price	Selected catastrophic risks covered at competitive market prices	Selected catastrophic risks covered at competitive market prices	Selected catastrophic risks covered at competitive market prices	Selected catastrophic risks covered at competitive market prices
Operating expense per \$100 premium revenue <i>The higher 2024-25 Target reflects expenditure from fee management due to complex insurance claims in 2024-25. The lower 2022-23 Actual reflects expenditure savings achieved within the insurance division primarily due to revisions in plans for strategic projects.</i>	\$4.55	\$4.05	\$4.05	\$3.10
% of plug-in electric vehicles in government fleet <i>Sports utility vehicle and passenger vehicles only.</i>	4%	3%	2%	1.4%

Activity indicators

	2024-25 Projection	2023-24 Estimated Result	2023-24 Projection	2022-23 Actual
No. of new vehicles purchased <i>The higher 2024-25 Projection reflects vehicle purchases returning to pre-COVID-19 levels, with a large number of vehicles on back order which are expected to be delivered in 2024-25. The lower 2023-24 Estimated Result reflects a limited supply of new vehicles available from manufacturers.</i>	2 400	1 709	2 055	1 641
No. of vehicles disposed <i>The higher 2024-25 Projection reflects the projected increase in vehicles being purchased during the year. The lower 2023-24 Estimated Result reflects fewer vehicles being purchased during the year.</i>	2 400	1 838	2 117	1 373

Sub-program 2.3: Superannuation Services

Description/objective

The objectives of this sub-program are to:

- manage and administer the various public sector superannuation schemes for the South Australian Superannuation Board, the Southern Select Super Corporation and the Parliamentary Superannuation Board in addition to the superannuation arrangements for judges and former governors
- provide superannuation policy and legislative advice to the South Australian Superannuation Board, the Southern Select Super Corporation, the Parliamentary Superannuation Board, the Treasurer and Under Treasurer.

Highlights 2023-24

- Commenced the introduction (phase 1 of 2) of a contemporary unit pricing model in line with Australian Securities and Investment Commission Regulatory Guide 94 Unit Pricing: Guide to good practice.
- Introduced a member experience framework to assist with member retention post fund selection, which intends to further strengthen our member-centric culture and practices across the business operations.
- Utilised modern data and analytics platform to enhance decision making and member support and implemented data governance and data protection controls consistent with the South Australian Government Cyber Security Framework.

Targets 2024-25

- Commence a review of income protection, total and permanent disability and death insurance products, procedures, policies and systems to ensure that they are designed and delivered to create efficiencies and improved member experience and outcomes.
- Develop digital initiatives to improve processes and member experience.
- Review the investment products available to members and develop a new suite of products that are competitive with peer funds and provide improved choice and outcomes for members.
- Develop a fit for purpose advice model to deliver member needs and assist with member retention.

	2024-25 Budget	2023-24 Estimated Result	2023-24 Budget	2022-23 Actual
	\$000	\$000	\$000	\$000
Income	49 587	52 232	48 647	44 234
Expenses	51 840	54 485	50 406	45 969
Net cost of sub-program	2 253	2 253	1 759	1 735
FTEs as at 30 June (No.)	249.9	248.9	267.7	242.6

Explanation of significant movements

The decrease in the 2024-25 Budget for income and expenses compared to the 2023-24 Estimated Result is primarily due to the finalisation of several strategic transformation projects undertaken in 2023-24 (\$2.6 million).

The increase in the 2023-24 Estimated Result for income and expenses compared to the 2023-24 Budget is primarily due to several strategic transformation projects undertaken in 2023-24 (\$4.0 million).

The increase in the 2023-24 Estimated Result for income and expenses compared to the 2022-23 Actual is primarily due to:

- higher cost recoveries associated with higher operating expenditure approved for 2023-24 (\$4.0 million)
- staff vacancies in 2022-23 (\$4.0 million)
- higher depreciation expenses in 2023-24 (\$0.5 million).

Performance indicators

	2024-25 Target	2023-24 Estimated Result	2023-24 Target	2022-23 Actual
Achievement of approved service level standards by 30 June each year	90%	85%	90%	73%
Issue member statements by 31 October to align with industry norms	90%	90%	90%	90%
Benchmarking of administrative fees and costs with industry standards and peer funds <i>The 2023-24 Estimated Result reflects increased industry efficiencies due to scale and consolidation. Reported by Chant West Super Fund Fee Survey.</i>	In the most cost efficient quartile	In the second most cost efficient quartile	In the most cost efficient quartile	In the second most cost efficient quartile
Benchmarking of investment fees and costs with industry standards and peer funds <i>Reported by Chant West Super Fund Fee Survey.</i>	In the second most cost efficient quartile	In the third most cost efficient quartile	In the second most cost efficient quartile	In the third most cost efficient quartile
Benchmarking of total fees (administration and investment costs) with industry standards and peer funds <i>The 2023-24 Estimated Result and the 2023-24 Target reflects increased industry efficiencies due to scale and consolidation. Reported by Chant West Super Fund Fee Survey.</i>	In the most cost efficient quartile	In the second most cost efficient quartile	In the most cost efficient quartile	In the second most cost efficient quartile

Activity indicators

	2024-25 Projection	2023-24 Estimated Result	2023-24 Projection	2022-23 Actual
No. of member accounts in all schemes	215 000	220 000	220 000	217 919
No. of member accounts transferred to the Australian Taxation Office under Protecting Your Super	3 600	3 200	3 600	3 022
Triple S Scheme members making additional contributions	30 000	29 800	30 000	30 618

Program 3: Government Services

Description/objective

Provision of a comprehensive range of services to various government agencies and the community.

Sub-programs

- 3.1 Shared Services
- 3.2 Whole of Government Procurement
- 3.3 Electorate Services
- 3.4 Fines Enforcement and Recovery Unit

Program summary — income, expenses and FTEs

	2024-25 Budget	2023-24 Estimated Result	2023-24 Budget	2022-23 Actual ^(a)
	\$000	\$000	\$000	\$000
Income				
Intra-government transfers	2 605	3 349	2 665	1 813
Sales of goods and services	8 529	8 621	8 899	14 945
Other income	1 410	1 379	862	1 203
Total income	12 544	13 349	12 426	17 961
Expenses				
Employee benefit expenses	91 343	93 736	96 336	88 749
Supplies and services	70 287	43 072	28 160	44 326
Depreciation and amortisation expenses	3 719	3 679	4 919	3 597
Intra-government transfers	201	720	192	777
Other expenses	1 277	1 236	846	786
Total expenses	166 827	142 443	130 453	138 235
Net cost of providing services	154 283	129 094	118 027	120 274
FTEs as at 30 June (No.)	914.6	892.9	847.9	832.6

(a) Excludes amounts relating to the transfer of the Parliamentary Network Services Group from this program to Joint Parliamentary Services on 1 February 2023.

Sub-program 3.1: Shared Services

Description/objective

Delivery of corporate services to various government agencies in the areas of accounts payable, accounts receivable, payroll, work injury services, and finance enabling agencies to focus on their core business operations.

Highlights 2023-24

- Coordinated implementation of the government's commitment to pay contractor invoices in 15 calendar days.
- Completed a major upgrade of the CHRIS 21 human resource management system to enable compliance with phase two of the Australian Taxation Office's Single Touch Payroll requirements.

- Established a contract with Oracle to supply a contemporary financial management system for the South Australian government and an associated contract with Salesforce for a whole of government data integration platform.
- Continued to engage with government suppliers on the progressive adoption of e-invoicing.
- Conducted a successful pilot implementation of an electronic human resources forms solution.
- Deployed a new contact centre solution in Shared Services SA to enhance digital capability and improve customer service levels.

Targets 2024-25

- Complete the initial build and configuration of the new Oracle financial management system and undertake a pilot implementation, following completion of the procurement to select a system implementation partner.
- Deploy a new case management solution in Shared Services SA to enhance digital capability and improve customer service levels.
- Implement a new scanning and invoice data capture system to improve accuracy and reduce invoice payment cycle times.
- Progress the broader rollout of the electronic human resources forms solution across government.

	2024-25 Budget	2023-24 Estimated Result	2023-24 Budget	2022-23 Actual
	\$000	\$000	\$000	\$000
Income	9 398	10 074	9 087	13 887
Expenses	129 318	108 682	96 414	104 605
Net cost of sub-program	119 920	98 608	87 327	90 718
FTEs as at 30 June (No.)	698.9	692.0	655.8	635.5

Explanation of significant movements

The increase in the 2024-25 Budget for expenses compared to the 2023-24 Estimated Result is primarily due to:

- implementation of the new Oracle financial management system as part of the Finance Reform program (\$18.1 million)
- implementation of an electronic human resources forms solution across government (\$1.0 million).

The increase in the 2023-24 Estimated Result for income compared to the 2023-24 Budget is primarily due to higher volumes of agency work requests (\$1.0 million).

The increase in the 2023-24 Estimated Result for expenses compared to the 2023-24 Budget is primarily due to:

- higher expenses associated with the Finance Reform program including the selection of Oracle to supply a new financial management system and Salesforce to establish a data integration platform across government (\$8.4 million)
- completion of a major upgrade of the CHRIS 21 human resource management system (\$1.7 million)
- higher expenses associated with the pilot implementation of an electronic human resources forms solution across government (\$1.0 million)
- higher processing costs associated with higher volumes of agency work requests (\$1.0 million).

The decrease in the 2023-24 Estimated Result for income compared to the 2022-23 Actual is primarily due to higher volumes of agency work requests including the processing of voluntary separation payments in 2022-23 (\$3.8 million).

The increase in the 2023-24 Estimated Result for expenses compared to the 2022-23 Actual is primarily due to:

- higher expenses associated with the Finance Reform program (\$4.4 million)
- completion of a major upgrade of the CHRIS 21 human resource management system (\$1.7 million)
- commencement of the project to provide an electronic human resources forms solution across government (\$1.0 million)

partially offset by

- higher processing costs associated with higher volumes of agency work requests and voluntary separation payments in 2022-23 (\$3.8 million).

Performance indicators

	2024-25 Target	2023-24 Estimated Result	2023-24 Target	2022-23 Actual
Average customer satisfaction with the services provided by Shared Services SA <i>The lower 2023-24 Estimated Result is primarily due to the effects of ongoing volume increases, particularly in payroll services. A number of initiatives are being progressed to enhance customer service and automate manual processes.</i>	>80%	70%	>80%	67%
Salary overpayments as a % of total pays issued	<0.4%	0.6%	<0.4%	0.6%
% of invoices paid in 30 days <i>Shared Services SA customers only, not all public authorities.</i>	>98%	98%	>98%	98%
% of invoices paid in 15 days <i>Shared Services SA customers only, not all public authorities. New target for 2024-25.</i>	>93%	88%	n.a	n.a
% of statutory returns (e.g. BAS and FBT) and financial statements submitted by the prescribed dates	100%	100%	100%	100%
% of complaints actioned within 10 business days <i>Complaints from members of the public. The lower 2022-23 Actual reflects a small total number of complaints received from members of the public during 2022-23. Three of these complaints were complex payroll-related (from former employees) and the current processes ensure the complainant is contacted within 10 business days.</i>	100%	100%	100%	64%

Activity indicators

	2024-25 Projection	2023-24 Estimated Result	2023-24 Projection	2022-23 Actual
No. of invoices processed	3.4m	3.4m	3.4m	3.7m
No. of salary payments	2.9m	2.9m	3.0m	2.9m
No. of invoices raised	0.5m	0.5m	0.5m	0.5m
No. of statutory financial statements prepared	189	189	179	181

Sub-program 3.2: Whole of Government Procurement

Description/objective

Procurement SA sets the strategic direction for the management of procurement across government. To achieve this, Procurement SA develops and maintains the policy framework for how public authorities undertake procurement and supports the capability development of public sector procurement practitioners. Procurement SA also works to reduce the complexity and red tape for businesses tendering for government work, and establishes and manages across government contracts covering goods, services, energy, and information communications technology to deliver value for money outcomes to public authorities and the South Australian community.

Highlights 2023-24

- Measured the value and percentage of government contracts awarded to South Australian businesses.
- Launched a new website to enable South Australian suppliers to access the government's forward procurement plan to provide support in preparing for upcoming opportunities.
- Continued to implement the remaining 'Making the Public Dollar Work' election commitments.
- Launched a capability strategy for procurement and contract management practitioners across the public sector.
- Established new across government contracts for gas, telecommunication services, network hardware services, professional services, temporary staff services, salary sacrifice and master media.

Targets 2024-25

- Publish the *PC044 — South Australian Funding Policy for the Not for Profit Sector* review and commence implementation of associated recommendations.
- Establish an across government procurement internship program with the university sector.
- Create a procurement probity training course for public officers.
- Finalise the implementation of the 'Making the Public Dollar Work' election commitments.
- Establish a program to modernise and connect procurement, contract management and financial systems across the public sector.
- Establish new across government contracts for audit, financial advisory and other business services, employee assistance program, travel management, Microsoft licencing reseller and support services, Amazon web services, ServiceNow and Palo Alto software.

	2024-25 Budget	2023-24 Estimated Result	2023-24 Budget	2022-23 Actual
	\$000	\$000	\$000	\$000
Income	1 898	1 885	1 842	2 897
Expenses	10 127	7 211	7 106	8 344
Net cost of sub-program	8 229	5 326	5 264	5 447
FTEs as at 30 June (No.)	62.1	47.9	41.0	50.2

Explanation of significant movements

The increase in the 2024-25 Budget for expenses compared to the 2023-24 Estimated Result is primarily due to additional resourcing to increase whole of government commercial capabilities and to support agencies with procurement activities (\$2.4 million).

The decrease in the 2023-24 Estimated Result for income and expenses compared to the 2022-23 Actual is primarily due to the volume of procurement and contract management training courses across government during 2022-23 (\$1.0 million).

Performance indicators

	2024-25 Target	2023-24 Estimated Result	2023-24 Target	2022-23 Actual
Cost of procurement function versus spend under management	<1.8%	0.9%	<1.8%	0.9%
% of suppliers satisfied with our process, timeliness, and communication	>90%	83%	>90%	90%
% of government public authorities satisfied with the quality of engagement, quality and access to information and quality of services and contracts delivered	>82%	79%	>82%	82%

Activity indicators

	2024-25 Projection	2023-24 Estimated Result	2023-24 Projection	2022-23 Actual
New across government contracts established <i>The lower 2023-24 Estimated Result reflects the extension of some existing contracts and the establishment of contracts being rescheduled to 2024-25.</i>	8	6	7	4
No. of government procurement election commitments implemented (new) <i>The lower 2023-24 Estimated Result reflects updated timeframes for projects to be finalised in 2024-25.</i>	4	4	7	12

Sub-program 3.3: Electorate Services

Description/objective

Provision of support services to members of parliament to assist them in meeting their responsibilities to the parliament and the broader community.

Highlights 2023-24

- Established a consultative forum which provides opportunities to engage with assistants to members of the South Australian parliament and employee representatives on a range of industrial, administrative and work health and safety issues on a regular basis.
- Completed three office relocations resulting from the 2020 Electoral Districts Boundaries Commission review and significant refurbishment works at two other electorate offices.
- Delivered a program of site visits to all House of Assembly members' electorate offices focusing on staff security and safety through compliance with work health and safety policies and physical security measures.

Targets 2024-25

- Negotiate a new enterprise agreement for assistants to members of the South Australian parliament.
- Deliver the relocation of three electorate offices scheduled for 2024-25.
- Develop a strategic accommodation plan to address the implications of the 2024 Electoral Districts Boundaries Commission review expected to be finalised in November 2024.

	2024-25 Budget \$000	2023-24 Estimated Result \$000	2023-24 Budget \$000	2022-23 Actual \$000
Income	501	541	509	205
Expenses	8 346	7 730	7 637	7 533
Net cost of sub-program	7 845	7 189	7 128	7 328
FTEs as at 30 June (No.)	40.7	40.5	36.2	49.9

Explanation of significant movements

No major variations.

Sub-program 3.4: Fines Enforcement and Recovery Unit

Description/objective

The Fines Enforcement and Recovery Unit (Fines Unit) manages overdue fines and expiations issued by authorities across South Australia, including court imposed pecuniary sums. The Fines Unit also manages the recovery of Victims of Crime and Criminal Injury Compensation debts. The Fines Unit also recovers civil (state) debts referred from state government entities, enabling a whole of government approach for the state.

The Fines Unit does not issue fines, nor does it set fines rates or determine how or when fines should be applied. Fines are determined by legislation and are issued by relevant authorities or ordered by a court.

The Fines Unit is under the direction of the Chief Recovery Officer who has a broad range of legislative powers to ensure efficient and contemporary debt collection and enforcement operations.

Highlights 2023-24

- Implemented a replacement cloud-based telephony system for client service delivery improvements and optimal call centre functionality.
- Identified non-financial resolution opportunities for vulnerable clients to address outstanding fines.
- Progressed amendments to the *Fines Enforcement and Debt Recovery Act 2017* to improve the unit's ability to pursue debts on behalf of government departments and agencies.
- Provided training and development for Fines Unit staff to ensure best practice client service outcomes.
- Continued to optimise self-serve options to enhance client experience and engagement.

Targets 2024-25

- Continue to progress amendments to the *Fines Enforcement and Debt Recovery Act 2017* to improve the unit's ability to pursue debts on behalf of government departments and agencies and implement the necessary operational changes to support amendments.
- Continue to improve customer services and collections through investigation of emerging digital capabilities.
- Optimise the resolution of fines and civil debt by full payment or payment arrangement.
- Continue to identify non-financial resolution opportunities for vulnerable clients to address outstanding fines.
- Provide training and development for Fines Unit staff to ensure best practice client service outcomes.

	2024-25 Budget	2023-24 Estimated Result	2023-24 Budget	2022-23 Actual
	\$000	\$000	\$000	\$000
Income	747	849	988	972
Expenses	19 036	18 820	19 296	17 753
Net cost of sub-program	18 289	17 971	18 308	16 781
FTEs as at 30 June (No.)	112.9	112.5	114.9	97.0

Explanation of significant movements

The increase in the 2023-24 Estimated Result for expenses compared to the 2022-23 Actual is primarily due to staff vacancies in 2022-23 (\$1.1 million).

Performance indicators

	2024-25 Target	2023-24 Estimated Result	2023-24 Target	2022-23 Actual
Fines debt under management <i>The higher 2023-24 Estimated Result compared to the 2022-23 Actual reflects the increase in fines relating to non-voting in the 2022 State Election now under management.</i>	70%	62.4%	70%	60.8%
Cost to collect \$100 of fines debt	<\$12.00	\$9.23	<\$12.00	\$10.19
Total fines collected <i>Includes amounts collected on behalf of, and disbursed to, other parties (suitors).</i>	\$120.0m	\$117.2m	\$117.0m	\$114.6m
Total civil debt collected <i>Includes amounts collected on behalf of, and disbursed to, state government entities.</i>	\$7.0m	\$6.7m	\$6.5m	\$7.0m
Resolution rate of debt collected to debt referred <i>The higher 2024-25 Target compared to the 2023-24 Estimated Result reflects the engagement of a new external debt collection supplier. The higher 2023-24 Estimated Result compared to the 2022-23 Actual reflects the increase in fines relating to non-voting in the 2022 State Election now resolved.</i>	75%	62.8%	75%	59.2%

Activity indicators

	2024-25 Projection	2023-24 Estimated Result	2023-24 Projection	2022-23 Actual
Inbound client telephone calls received	300 000	294 000	300 000	300 993
No. of enforcement action notices issued <i>The higher 2022-23 Actual compared to the 2023-24 Target is primarily due to an additional 25 000 fines being referred to the Fines Unit due to non-voting in the 2022 State Election.</i>	750 000	750 000	720 000	802 726
No. of matters referred for enforcement <i>The higher 2022-23 Actual is primarily due to an additional 25 000 fines being referred to the Fines Unit due to non-voting in the 2022 State Election. The Fines Unit continues to see a slight reduction in other matters referred for enforcement.</i>	175 000	165 000	180 000	195 315
Review of Enforcement Determinations	25 000	23 000	25 000	23 315
% of debt on payment arrangement	50%	50%	50%	50.6%

The Office of the Industry Advocate, which is separately reported in Treasury and Finance Administered Items (Other Accounts) and not reflected within the department's program commentary, has the following highlights and targets:

Highlights 2023-24

- Undertook broad market assessment through various forms of engagement to identify South Australian businesses that can deliver projects, goods or services to the state government.
- Increased the awareness of local industry capability among public authority procurement staff through event platforms such as Meet the Buyer, Supply to Government workshops, and training sessions, which included the promotion of the South Australian products and services directory.
- Continued to support the government's objective to increase the amount spent with South Australian businesses by five per cent and thereby injecting an additional \$425 million into the state's economy.
- Implemented the requirement that 90 per cent of labour hours for industry participation plans for infrastructure and construction projects above \$50 million are delivered by residents of South Australia and subject to ongoing review through major project reporting.
- Implemented the requirement that 20 per cent of all labour hours across major projects above \$50 million be performed by apprentices, trainees, Aboriginal workers, and long-term unemployed in line with the South Australian Industry Participation Policy procedural guidelines.

Targets 2024-25

- Establish industry participation performance committees to effectively monitor performance for all projects above \$50 million.
- Enhance market engagement activities through events such as Meet the Buyer, Supply to Government workshops, and industry briefings to identify capable South Australian businesses that can deliver projects, goods or services to the state government.
- Monitor public authority compliance through the completion of an Industry Advocate checklist demonstrating inclusion and consideration of the local supply market as part of the procurement planning and selection process.
- Continue to monitor contractor compliance with their industry participation plan commitments through regular reporting throughout the term of the contract.
- Continue to advance and monitor outcomes for all aspects of the South Australian Industry Participation Policy procedural guidelines to maximise retained economic benefit for South Australia.
- Continue to advance the government's objective for federal and local government adoption of the South Australian Industry Participation Policy in the delivery of co-funded projects.

Treasury and Finance

Statement of comprehensive income

	2024-25 Budget \$000	2023-24 Estimated Result \$000	2023-24 Budget \$000	2022-23 Actual \$000
Income				
Appropriation	211 347	178 795	175 788	168 062
Other income from state government	—	14 417	—	6 413
Intra-government transfers	2 748	3 782	2 860	1 944
Fees, fines and penalties	364	290	305	1 520
Sales of goods and services	82 863	84 039	78 796	80 993
Resources received free of charge	—	—	—	2 187
Other income	2 702	4 378	4 378	2 779
Total income	300 024	285 701	262 127	263 898
Expenses				
Employee benefit expenses				
Salaries, wages, annual and sick leave	143 241	143 155	142 885	134 064
Long service leave	3 780	3 500	3 521	3 071
Payroll tax	7 341	6 979	7 044	7 334
Superannuation	16 739	16 898	19 213	15 294
Other	1 870	1 886	2 046	2 786
Supplies and services				
General supplies and services	117 677	89 108	69 621	86 074
Consultancy expenses	656	2 703	651	2 982
Depreciation and amortisation	10 726	10 817	10 817	10 892
Borrowing costs	418	423	423	25
Grants and subsidies	—	—	—	72
Intra-government transfers	271	794	262	—
Other expenses	4 129	4 050	4 052	114
Total expenses	306 848	280 313	260 535	262 708
Total comprehensive result	-6 824	5 388	1 592	1 190

Treasury and Finance

Statement of comprehensive income

	2024-25	2023-24	2023-24	2022-23
	Budget	Estimated	Budget	Actual
	\$000	\$000	\$000	\$000
Net cost of services calculation				
Income	300 024	285 701	262 127	263 898
Less				
Appropriation	211 347	178 795	175 788	168 062
Other income from state government	—	14 417	—	6 413
Income included in net cost of services	88 677	92 489	86 339	89 423
Expenses	306 848	280 313	260 535	262 708
Expenses included in net cost of services	306 848	280 313	260 535	262 708
Net cost of services	218 171	187 824	174 196	173 285

Treasury and Finance

Statement of financial position

	2024-25 Budget \$000	2023-24 Estimated Result \$000	2023-24 Budget \$000	2022-23 Actual \$000
Assets				
Current assets				
Cash and cash equivalents	40 012	40 044	29 155	29 433
Receivables	18 214	18 165	24 825	18 116
Total current assets	58 226	58 209	53 980	47 549
Non-current assets				
Land and improvements	17 526	19 167	24 741	19 717
Plant and equipment	9 014	6 434	7 484	4 510
Intangible assets	14 667	21 719	22 701	28 329
Total non-current assets	41 207	47 320	54 926	52 556
Total assets	99 433	105 529	108 906	100 105
Liabilities				
Current liabilities				
Payables	17 430	17 340	21 149	17 250
Short-term borrowings	853	851	1 201	870
Employee benefits				
Salaries and wages	554	46	420	46
Annual leave	12 887	12 824	14 730	12 761
Long service leave	3 263	3 244	3 173	3 225
Other	1 023	1 023	1 164	1 023
Short-term provisions	891	886	1 065	881
Other current liabilities	653	653	653	653
Total current liabilities	37 554	36 867	43 555	36 709
Non-current liabilities				
Long-term borrowings	146	117	751	251
Long-term employee benefits				
Long service leave	26 638	25 992	30 514	25 346
Long-term provisions	6 796	6 756	8 902	6 716
Other non-current liabilities	3 251	3 925	3 879	4 599
Total non-current liabilities	36 831	36 790	44 046	36 912
Total liabilities	74 385	73 657	87 601	73 621
Net assets	25 048	31 872	21 305	26 484
Equity				
Contributed capital	5 344	5 344	5 344	5 344
Retained earnings	18 877	25 701	15 134	20 313
Asset revaluation reserve	827	827	827	827
Total equity	25 048	31 872	21 305	26 484

Balances as at 30 June end of period.

Treasury and Finance

Statement of cash flows

	2024-25	2023-24	2023-24	2022-23
	Budget	Estimated	Budget	Actual
	\$000	Result	\$000	\$000
Operating activities				
<i>Cash inflows</i>				
Appropriation	211 347	178 795	175 788	168 062
Intra-government transfers	2 748	3 782	2 860	1 944
Fees, fines and penalties	364	290	305	1 520
Sales of goods and services	82 793	83 969	78 726	95 948
Other receipts from state government	—	14 417	—	6 413
Other receipts — other	2 598	4 277	4 277	3 096
Cash generated from operations	299 850	285 530	261 956	276 983
<i>Cash outflows</i>				
Employee benefit payments	171 633	171 588	173 879	173 189
Payments for supplies and services	119 007	92 485	70 946	90 755
Interest paid	418	423	423	25
Grants and subsidies	—	—	—	72
GST paid	—	—	—	793
Intra-government transfers	271	794	262	—
Other payments	3 971	3 895	3 897	282
Cash used in operations	295 300	269 185	249 407	265 116
Net cash provided by (+)/used in (-) operating activities	4 550	16 345	12 549	11 867
Investing activities				
<i>Cash outflows</i>				
Purchase of property, plant and equipment	3 824	4 516	2 053	3 946
Purchase of intangibles	—	457	—	1 433
Cash used in investing activities	3 824	4 973	2 053	5 379
Net cash provided by (+)/used in (-) investing activities	-3 824	-4 973	-2 053	-5 379
Financing activities				
<i>Cash outflows</i>				
Repayment of leases	758	761	761	897
Cash used in financing activities	758	761	761	897
Net cash provided by (+)/used in (-) financing activities	-758	-761	-761	-897
Net increase (+)/decrease (-) in cash equivalents	-32	10 611	9 735	5 591
Cash and cash equivalents at the start of the period	40 044	29 433	19 420	23 842
Cash and cash equivalents at the end of the period	40 012	40 044	29 155	29 433
Non cash transactions				
Assets received (+)/donated (-) free of charge	—	—	—	-110

Administered items for the Department of Treasury and Finance

Statement of comprehensive income^(a)

	2024-25 Budget	2023-24 Estimated Result	2023-24 Budget	2022-23 Actual
	\$000	\$000	\$000	\$000
Income				
Taxation	5 603 869	5 406 470	4 862 010	4 891 905
Appropriation	4 346 585	3 196 716	3 622 181	2 148 760
Tax equivalent revenues	74 584	94 386	81 331	82 311
Commonwealth sourced revenues	9 217 246	8 985 199	9 033 675	8 067 252
Intra-government transfers	21 362	21 343	22 454	14 593
Fees, fines and penalties	264 677	202 739	224 673	194 096
Sales of goods and services	237	231	231	771
Interest revenues	419 891	408 848	355 665	270 928
Dividend income	153 930	351 875	174 591	119 400
Other income ^(b)	57 426	413 263	52 968	546 532
Total income	20 159 807	19 081 070	18 429 779	16 336 548
Expenses				
Employee benefit expenses				
Salaries, wages, annual and sick leave	404	395	388	388
Superannuation contribution to various schemes ^(c)	569 300	515 823	515 823	402 080
Supplies and services				
General supplies and services	81 386	50 334	50 460	48 771
Depreciation and amortisation expense	200	—	—	—
Borrowing costs	1 228 645	946 500	1 008 530	756 492
Grants and subsidies	4 905 677	2 274 930	3 603 895	1 607 063
Intra-government transfers	1 312 350	844 087	1 228 023	582 613
Other expenses ^(b)	15 539 967	15 562 051	14 450 242	14 388 410
Total expenses	23 637 929	20 194 120	20 857 361	17 785 817
Net result	-3 478 122	-1 113 050	-2 427 582	-1 449 269
Total comprehensive result	-3 478 122	-1 113 050	-2 427 582	-1 449 269

(a) This statement reflects the aggregated transactions of the Department of Treasury and Finance Consolidated Account items and the Treasury and Finance Administered Items Account.

(b) The 2023-24 Estimated Result includes the return of surplus cash held by agencies at 30 June 2023 to the Consolidated Account in accordance with the cash alignment policy. The final transfer will occur before 30 June 2024.

(c) The department on behalf of the Treasurer makes payments to support the funding of the defined benefit superannuation liability for the Police Superannuation Scheme and the South Australian Superannuation Fund. The unfunded superannuation liability is not recorded in the Administered Items for the Department of Treasury and Finance. This is disclosed in Budget Paper 3 appendices and discussed in Chapter 4.

Administered items for the Department of Treasury and Finance

Statement of financial position^(a)

	2024-25 Budget	2023-24 Estimated Result	2023-24 Budget	2022-23 Actual
	\$000	\$000	\$000	\$000
Assets				
Current assets				
Cash and cash equivalents	11 065 895	10 323 479	10 171 227	10 069 356
Receivables	860 975	756 688	590 688	755 466
Other current assets	—	—	10	6 701
Total current assets	11 926 870	11 080 167	10 761 925	10 831 523
Non-current assets				
Financial assets	12 410 928	11 350 456	11 264 067	10 485 269
Plant and equipment	3 958	1 219	—	—
Intangible assets	325	325	325	325
Total non-current assets	12 415 211	11 352 000	11 264 392	10 485 594
Total assets	24 342 081	22 432 167	22 026 317	21 317 117
Liabilities				
Current liabilities				
Payables	86 609	86 609	56 619	86 609
Short-term borrowings	10 862 283	10 094 959	10 151 713	9 758 461
Employee benefits				
Salaries, wages, annual and long service leave	—	—	418	—
Other current liabilities	61 296	61 296	61 832	99 296
Total current liabilities	11 010 188	10 242 864	10 270 582	9 944 366
Non-current liabilities				
Long-term borrowings	31 200 403	26 579 691	27 597 367	24 630 189
Long-term employee benefits				
Long service leave	—	—	796	—
Long-term provisions	—	—	—	19 900
Other non-current liabilities	38 324	38 324	44 478	38 324
Total non-current liabilities	31 238 727	26 618 015	27 642 641	24 688 413
Total liabilities	42 248 915	36 860 879	37 913 223	34 632 779
Net assets	-17 906 834	-14 428 712	-15 886 906	-13 315 662

	2024-25 Budget \$000	2023-24 Estimated Result \$000	2023-24 Budget \$000	2022-23 Actual \$000
Equity				
Retained earnings	-17 906 834	-14 428 712	-15 886 906	-13 315 662
Total equity	-17 906 834	-14 428 712	-15 886 906	-13 315 662
(a) This statement reflects the aggregated transactions of the Department of Treasury and Finance Consolidated Account items and the Treasury and Finance Administered Items Account. The balances are reported as at 30 June each period.				

Administered items for the Department of Treasury and Finance

Consolidated Account items

Statement of cash flows

	2024-25 Budget	2023-24 Estimated Result	2023-24 Budget	2022-23 Actual
	\$000	\$000	\$000	\$000
Operating activities				
Cash inflows				
Taxation				
Betting operations tax	61 426	59 782	63 353	83 329
Contribution from casino operations	23 700	23 600	23 600	22 697
Contribution from SA Lotteries	116 388	112 357	114 395	107 436
Land tax	786 639	696 989	683 581	567 964
Commonwealth places mirror land tax ^(a)	1 600	1 400	1 400	1 053
Payroll tax	2 216 235	2 172 802	1 943 344	1 923 113
Commonwealth places mirror payroll tax ^(a)	41 100	39 000	35 200	33 640
Stamp duties	2 333 373	2 320 830	1 965 212	2 102 376
Commonwealth places mirror stamp duties ^(a)	263	263	263	263
Commonwealth receipts				
Commonwealth general purpose grants				
GST revenue grants ^(b)	8 942 237	8 706 091	8 788 282	7 899 150
Commonwealth specific purpose grants	239 009	235 828	236 393	232 292
Interest receipts				
Interest on investments	418 324	407 124	354 424	268 262
Interest recoveries	1 567	1 724	1 241	2 666
Dividends and distributions				
Adelaide Cemeteries Authority				
Income tax equivalent	38	45	60	456
Adelaide Venue Management Corporation				
Dividend	1 600	1 600	1 600	1 600
Arrangements with private electricity entities				
Local government rate equivalent	142	138	138	—
Department for Infrastructure and Transport				
Income tax equivalent	2 614	2 614	2 614	—
Local government rate equivalent	1 237	1 207	1 207	677
Flinders Ports				
Payment in lieu of other taxes	3 157	3 080	3 080	—
ForestrySA				
Dividend	276	773	773	—
Income tax equivalent	119	332	332	—
Funds SA				
Local government rate equivalent	137	133	133	—

	2024-25 Budget	2023-24 Estimated Result	2023-24 Budget	2022-23 Actual
	\$000	\$000	\$000	\$000
HomeStart Finance				
Dividend	31 682	30 274	23 735	26 093
Income tax equivalent	13 578	12 974	10 172	16 775
Motor Accident Commission				
Dividend	3 193	7 560	2 269	—
Public Trustee				
Dividend	5 153	4 848	4 960	5 053
Income tax equivalent	2 147	2 021	2 069	1 358
Renewal SA				
Dividend	2 246	98 771	2 246	34 792
Income tax equivalent	—	44 063	—	14 947
Local government rate equivalent	3 477	2 457	1 793	924
South Australian Government Financing Authority				
Dividend	34 762	95 690	33 600	1 750
Income tax equivalent	15 000	26 845	14 400	—
South Australian Water Corporation				
Dividend	73 369	110 855	103 904	49 824
Income tax equivalent	12 938	34 047	71 305	17 736
Local government rate equivalent	2 154	2 101	2 101	3 411
State Owned Generators Leasing Co Pty Ltd				
Dividend	1 649	1 504	1 504	—
Income tax equivalent	706	645	645	—
TAFE SA				
Local government rate equivalent	53	52	52	—
West Beach Trust				
Income tax equivalent	776	55	142	125
Other receipts				
Across government energy retail agreement rebate	4 330	7 400	—	7 000
Adelaide Oval sublease fee	1 110	1 083	1 083	1 085
Casino Unclaimed Prizes	40	40	40	124
Court fines	98 334	62 208	80 573	62 799
Court regulatory fees	22 040	13 200	21 398	14 692
Department for Infrastructure and Transport	15 727	15 727	15 727	11 790
Essential Services Commission of South Australia	17 698	14 645	14 645	14 593
Government Banking Contract Rebate	—	—	—	3 989
Guarantee fees	144 303	127 331	122 702	116 604
Hotel quarantine interstate cross charging	—	—	—	27 465
Independent Gaming Corporation contribution to Gamblers Rehabilitation Fund	2 000	2 000	2 000	2 000
Landscapes Levy — Treasurer's Water Licences (formerly called NRM Levy)	450	439	439	353

	2024-25 Budget	2023-24 Estimated Result	2023-24 Budget	2022-23 Actual
	\$000	\$000	\$000	\$000
Metropolitan Drainage Fund	7	7	7	—
National Tax Equivalent Program	50	50	50	—
Off-course wagering services annual fee	1 303	1 271	1 271	1 094
On-passing of Digital Technology Academy Funding	26 000	—	6 000	2 000
On-passing of Innovation Centre Funding	10 000	—	3 000	7 000
On-passing of SAHMRI Grant	—	5 280	—	22 000
On-passing of Social Housing Accelerator Payment Funding	—	—	—	135 841
Private Hospital Funding	—	—	—	18 477
Recoup from SAFA Insurance Fund No. 3	—	6 701	—	8 685
Recoup from the Department for Trade and Investment	—	—	—	4 975
Recoup from the Economic Investment Fund	500	4 248	4 722	—
Recoup from the Jobs and Economic Growth Fund	—	—	—	2 870
Return of cash to Consolidated Account — cash alignment policy	—	347 023	—	436 901
Return of deposit account balances	—	—	—	10 153
Return of deposit account balances — superannuation	30 000	30 000	30 000	—
Return of Live Music and Event Cancellation Fund	—	5 235	—	—
Sundry fees	39	38	38	70
Sundry recoupment	198	193	193	701
Unclaimed monies	2 417	2 358	2 358	6 153
Total receipts for Consolidated Account	15 770 609	15 908 951	14 801 768	14 339 176
Cash outflows				
Employee benefit payments				
Minister's salary, electorate and expense allowance	404	395	388	388
Grants, subsidies and transfers				
First Home Owner Grants	37 000	27 000	51 040	31 134
HomeBuilder	3 830	2 188	13 339	25 280
Payments to fund Consolidated Account	4 620 712	1 949 502	3 237 418	1 328 720
Total payments appropriated under various acts	41 234	29 583	64 767	56 802
Total payments funded by borrowings	4 620 712	1 949 502	3 237 418	1 328 720
Investing activities				
Cash inflows				
Repayment of advances				
Adelaide Oval SMA Ltd	—	—	—	746
Bianco Reinforcing Pty Ltd	—	—	—	732
BSBC Holdings Pty Ltd	—	—	—	686

	2024-25 Budget	2023-24 Estimated Result	2023-24 Budget	2022-23 Actual
	\$000	\$000	\$000	\$000
Catholic Church Endowment Society Incorporated	3 600	3 600	3 600	—
Concessional Bushfire Loans	—	—	—	344
Department of Primary Industries and Regions	6 518	6 518	6 518	11 937
Eyre Peninsula Seafoods Pty Ltd	—	—	—	75
Neutrog Australia Pty Ltd	—	—	—	142
Non-Government School Loans Scheme	—	—	—	326
Sea Dragon Lodge	—	—	—	23
Thoroughbred Racing SA	—	—	—	623
Veroguard Systems Pty Ltd	—	—	—	7 880
Return of capital				
Department for Education	—	—	—	80 327
TAFE SA	—	—	—	38 272
Other investing receipts				
Disaster Recovery Funding Arrangement Loan	—	—	—	1 859
Total receipts for Consolidated Account	10 118	10 118	10 118	143 972
Financing activities				
Cash inflows				
Borrowings				
Borrowings to fund Consolidated Account	4 620 712	1 949 502	3 237 418	1 328 720
Other				
Deposits with Treasurer	742 416	254 123	599 362	—
Cash outflows				
Other				
Deposits with Treasurer	—	—	—	12 917
Total borrowings	4 620 712	1 949 502	3 237 418	1 328 720
Total receipts re cash and deposits	742 416	254 123	599 362	—
Total payments re cash and deposits	—	—	—	12 917
Net impact on consolidated account	15 739 493	15 889 486	14 747 119	14 426 346
Net impact on cash and deposits	742 416	254 123	599 362	-12 917
(a) Taxes akin to state taxes are levied on activities conducted on Commonwealth places under the authority of Commonwealth mirror tax legislation. Revenue is retained by the state.				
(b) GST revenue grants includes the estimate of the Commonwealth Government's no worse off guarantee payments to South Australia.				

Administered items for the Department of Treasury and Finance
Treasury and Finance Administered Items Account
Statement of cash flows

	2024-25 Budget \$000	2023-24 Estimated Result \$000	2023-24 Budget \$000	2022-23 Actual \$000
Operating activities				
Cash outflows				
Employee benefit payments				
Past service superannuation payments	569 300	515 823	515 823	402 080
Police superannuation, guaranteed minimum retirement benefit	1 000	1 000	1 000	—
Payments for supplies and services				
Business Case Fund	—	—	526	12 176
National Tax Equivalent Program	60	60	60	3
Repayment of unclaimed monies	350	350	350	389
State share of GST administration costs	48 800	43 400	50 000	46 523
Interest paid				
Interest paid on deposit accounts and other monies	51 569	54 728	49 242	46 610
Interest on borrowings	1 177 076	891 772	959 288	653 502
Grants, subsidies and transfers				
Adelaide Oval sublease fee	1 112	1 085	1 083	1 036
Adelaide Venue Management Corporation	13 811	16 690	16 559	10 705
Affordable Housing Fund	3 100	3 100	3 100	2 800
Building Indemnity Insurance	618	—	618	—
Charitable and Social Welfare Fund	4 000	4 000	4 000	4 000
Community Development Fund	20 000	20 000	20 000	20 000
Community Support Grants and Donations	162	158	158	80
Community Wastewater Management Schemes (benefits to households in goods and services)	5 000	4 878	4 878	4 759
Consumer Advocacy and Research Fund	354	343	314	306
Contingency provisions — employee entitlements	26 527	8 099	41 081	50 173
Contingency provisions — investing contingencies	487 434	229 979	542 979	61 963
Contingency provisions — supplies and services	368 350	168 810	278 643	117 874
Contribution to Racing SA	14 385	14 000	15 059	13 784
COVID-19 Disaster Payments	—	—	—	7 149
COVID-19 Support Fund	—	—	—	18 043
Department for Energy and Mining	15 848	12 834	12 834	12 850
Department for Environment and Water	917	898	927	876
Department of Human Services	5 428	5 414	5 414	5 390
Department of Treasury and Finance	578	571	571	561
Digital Investment Fund	48 747	19 330	—	—

	2024-25 Budget	2023-24 Estimated Result	2023-24 Budget	2022-23 Actual
	\$000	\$000	\$000	\$000
Disaster Recovery Funding Arrangements	—	—	—	700
Economic Recovery Fund	31 349	9 500	20 000	2 000
Electric Vehicle Subsidies	1 026	8 272	3 520	2 742
Emergency Services Agencies Funding	110	9 806	110	153
Emergency services levy — land and business regulations	276	276	276	276
Emergency services levy — pensioner concessions	6 569	6 750	6 415	6 540
Emergency services levy remissions	128 329	127 604	127 442	128 065
Essential Services Commission of South Australia	678	947	947	1 430
Fire damage and insurance costs (SAFA Insurance Fund No. 2)	4 400	19 930	4 400	2 322
Future Jobs Fund	500	7 164	7 311	—
Gamblers Rehabilitation Fund	2 000	2 000	2 000	2 000
HomeBuilder	—	460	—	—
HomeStart Finance	9 476	8 767	8 870	8 363
Hotel Quarantine Interstate Cross Charging	—	—	—	164
Jobs and Economic Growth Fund	7 250	30 529	51 533	2 336
Landscapes Levy — Treasurer's Water Licences (formerly called the NRM Levy)	451	440	440	353
Local Government Disaster Grant – Cyclone Tiffany	—	7 920	7 920	—
Local Government Disaster Recovery Assistance Arrangements	16 919	15 074	—	—
Local Government Infrastructure Partnership Program	16 284	46 963	40 524	33 003
Metropolitan drainage systems maintenance	917	3 216	895	2 135
Office of the Industry Advocate	1 770	1 928	1 740	1 829
Pandemic Leave Disaster Payment	—	—	—	11 202
Pre-construction grant	—	—	—	9
Private Hospital Funding	—	—	—	1 873
Public Trustee	6 967	6 617	6 617	6 094
Renewal SA	26 234	11 979	11 779	6 335
Residual electricity entities	500	500	500	500
South Australian Health and Medical Research Institute	—	25 370	—	5 110
South Australian Housing Authority	162 027	145 660	121 356	63 806
South Australian Water Corporation	119 956	123 223	126 001	122 701
Sport and Recreation Fund	3 500	3 500	3 500	3 500
State Local Government Infrastructure Partnership	2 884	2 884	2 884	2 884
Support services to parliamentarians	30 549	30 631	29 565	31 843
Treasurer's Interest in the National Wine Centre	4	569	569	3 653
Türkiye and Syria Earthquake Appeal Fund	—	—	—	200

	2024-25 Budget \$000	2023-24 Estimated Result \$000	2023-24 Budget \$000	2022-23 Actual \$000
Other payments				
Commonwealth Bank transition out fees	—	160	160	80
Financial Guarantee	—	307	—	67
Other payments	99	99	99	1 679
Overpayment of Dividend	—	—	—	954
Overpayment of Income Tax Equivalent	—	—	—	39 690
Payments to the South Australian Superannuation Fund	30 000	30 000	30 000	—
Refunds and remissions	2 518	11 826	2 518	13 832
Cash used in operations	3 478 068	2 718 192	3 144 397	2 004 055
Cash inflows				
Appropriation	4 305 351	3 167 133	3 557 414	2 092 101
Net cash generated from operations	4 305 351	3 167 133	3 557 414	2 092 101
Net cash provided by (+)/used in (-) operating activities	827 283	448 941	413 017	88 046
Investing activities				
Cash outflows				
Other Payments				
Advances granted				
Aluminium Composite Panel Cladding Loan Scheme	—	10 000	—	—
Catholic Church Endowment Society Incorporated	—	—	—	14 400
Department for Energy and Mining	—	—	2 700	—
Department of Primary Industries and Regions	—	700	—	14 500
Future Jobs Fund	—	—	—	3 500
Non-Government School Loans Scheme	70 792	54 536	69 410	54 810
Western Hospital	—	1 000	—	—
Equity capital contributions				
Adelaide Festival Centre Trust	—	12 207	—	27 613
Public Trustee	1 500	4 000	3 500	—
Renewal SA	25 181	270 089	11 231	10 656
South Australian Housing Authority	394 718	177 876	309 801	136 908
South Australian Water Corporation	—	908	3 468	12 255
Other Investing				
Adelaide University Research Fund	200 000	—	—	—
Adelaide University Student Support Fund	120 000	—	—	—
Flinders University Student Support Fund	40 000	—	—	—

	2024-25 Budget \$000	2023-24 Estimated Result \$000	2023-24 Budget \$000	2022-23 Actual \$000
Cash used in investing activities	852 191	531 316	400 110	274 642
Net cash provided by (+)/used in (-) investing activities	-852 191	-531 316	-400 110	-274 642
Net increase (+)/decrease (-) in cash equivalents	-24 908	-82 375	12 907	-186 596
Cash and cash equivalents at the start of the financial year (as at 1 July)	228 522	310 897	6 601	497 493
Cash and cash equivalents at the end of the financial year (as at 30 June)	203 614	228 522	19 508	310 897

Note: Totals may not add due to rounding.

Administered items for the Department of Treasury and Finance

Other Accounts

Statement of cash flows

	2024-25 Budget	2023-24 Estimated Result	2023-24 Budget	2022-23 Actual
	\$000	\$000	\$000	\$000
Operating activities				
Receipts				
Taxation				
Emergency Services Levy — other	199 787	192 781	191 449	180 119
Emergency Services Levy — state government	6 888	6 654	6 248	5 372
Sales of goods and services				
Essential Services Commission of South Australia	951	987	987	174
Interest received				
Country Price Equalisation Scheme	—	—	—	490
CTP Insurance Regulator	—	—	—	1 127
Industry Financial Assistance Account	52	52	52	96
Intergovernmental Federal Financial Relations	1 667	1 786	1 786	2 496
Local Government Disaster Fund ^(a)	—	85	85	379
Local Government Taxation Equivalent Fund	46	46	46	30
Intra-government transfers				
Affordable Housing Fund	3 100	3 100	3 100	3 084
Community Development Fund	20 000	20 000	20 000	20 000
Community Emergency Services Fund — other	126 058	125 285	124 824	125 478
Community Emergency Services Fund — state government	2 271	2 319	2 618	2 588
Essential Services Commission of South Australia	678	947	947	1 430
Industry Financial Assistance Account	9 280	33 940	8 215	33 656
Office of the Industry Advocate	1 770	1 928	1 740	1 829
Support services to parliamentarians	30 549	30 631	29 565	31 843
Treasurer's Interest in National Wine Centre	4	569	569	3 653
Receipts from Government				
Support services to parliamentarians	—	18	—	—
Grants and subsidies				
Intergovernmental Federal Financial Relations	3 634 490	3 859 153	3 642 474	3 570 178
Local Government Taxation Equivalent Fund	2 025	2 025	2 025	1 497
Other receipts				
Community Emergency Services Fund	464	457	457	509
CTP Insurance Regulator	114 205	111 755	114 367	114 805
Essential Services Commission of South Australia	25 055	19 778	19 778	20 078
Industry Financial Assistance Account	156	162	152	66

	2024-25 Budget \$000	2023-24 Estimated Result \$000	2023-24 Budget \$000	2022-23 Actual \$000
Office of the Industry Advocate	—	—	—	61
Support services to parliamentarians	—	—	—	37
Treasurer's Interest in National Wine Centre	13	12	12	25
Victims of Crime Levy collections	29 699	24 900	27 031	24 658
Total receipts	4 209 208	4 439 370	4 198 527	4 145 758
Payments				
Employee benefit payments				
CTP Insurance Regulator	4 097	4 023	4 023	3 138
Essential Services Commission of South Australia	6 886	5 840	5 840	5 321
Office of the Industry Advocate	1 441	1 606	1 418	1 574
Support services to parliamentarians	20 910	20 445	20 181	19 841
Payments for supplies and services				
CTP Insurance Regulator	64 568	63 648	62 755	46 732
Essential Services Commission of South Australia	2 092	2 389	2 389	2 569
Industry Financial Assistance Account	—	—	—	301
Office of the Industry Advocate	322	290	315	325
Support services to parliamentarians	9 413	10 491	9 159	8 010
Treasurer's Interest in National Wine Centre	51	50	50	—
Intra-government transfers				
Community Development Fund	20 000	20 000	20 000	20 000
Community Emergency Services Fund	335 468	327 496	325 596	314 066
CTP Insurance Regulator	12	12	12	—
Essential Services Commission of South Australia	17 698	14 645	14 645	14 593
Industry Financial Assistance Account	1 308	1 785	244	—
Office of the Industry Advocate	—	25	—	—
Victims of Crime Levy collections	29 699	24 900	27 031	32 001
Grants and subsidies				
Industry Financial Assistance Account	8 750	33 240	8 015	29 126
Intergovernmental Federal Financial Relations	3 661 885	3 832 400	3 615 701	3 475 130
Local Government Disaster Fund ^(a)	—	5 375	1 872	5 915
Local Government Taxation Equivalent Fund	2 060	2 060	2 060	1 503
Payments to government				
Industry Financial Assistance Account	—	3 000	—	—
Intergovernmental Federal Financial Relations	21 406	62 440	41 029	64 713
Other payments				
Affordable Housing Fund	—	—	—	796
CTP Insurance Regulator	45 528	44 403	47 577	60 315
Essential Services Commission of South Australia	7	7	7	—
Local Government Disaster Fund ^(a)	—	145	145	—

	2024-25 Budget \$000	2023-24 Estimated Result \$000	2023-24 Budget \$000	2022-23 Actual \$000
Office of the Industry Advocate	7	7	7	—
Support services to parliamentarians	33	32	32	—
Total payments	4 253 641	4 480 754	4 210 103	4 105 969
Net cash provided by operating activities	-44 433	-41 384	-11 576	39 789
Investing activities				
Payments				
Purchase of plant and equipment				
Essential Services Commission of South Australia	650	1 145	1 145	—
Support services to parliamentarians	—	2 221	—	520
Treasurer's Interest in National Wine Centre	1 377	2 834	2 569	6 405
Purchase of intangible assets				
CTP Insurance Regulator	—	—	—	77
Essential Services Commission of South Australia	—	—	—	578
Total payments	2 027	6 200	3 714	7 580
Net cash provided by investing activities	-2 027	-6 200	-3 714	-7 580
Financing activities				
Cash inflows				
Proceeds from other financial Assets				
Affordable Housing Fund	957	—	—	—
Industry Financial Assistance Account	747	747	747	—
Cash generated from financing activities	1 704	747	747	—
Cash outflows				
Granted other financial assets				
Affordable Housing Fund	3 384	4 700	3 874	—
Cash used in financing activities	3 384	4 700	3 874	—
Net cash provided by financing activities	-1 680	-3 953	-3 127	—
Net increase (+)/decrease (-) in cash equivalents	-48 140	-51 537	-18 417	32 209
(a)	Local Government Disaster Recovery Assistance Arrangements claims have transferred from the Local Government Disaster Fund to Treasury and Finance Administered Items.			

Summary of major variations

Statement of comprehensive income — controlled

Explanation of significant movements

Variations to income and expenses are described at the appropriate program level.

Statement of financial position — controlled

Explanation of significant movements

In addition to the variances described under program summaries, the variances to the statement of financial position include:

- a decrease in the 2024-25 Budget for total assets compared to the 2023-24 Estimated Result primarily due to:
 - higher accumulated depreciation and amortisation on non-current assets (\$10.7 million)

partially offset by

- higher non-current assets from the departmental investing program in 2024-25 (\$4.6 million)
- a decrease in the 2023-24 Estimated Result for total assets compared to the 2023-24 Budget primarily due to:
 - lower receivables resulting from departmental operations (\$6.7 million)
 - lower land and improvements following delays in the departmental investing program (\$5.6 million)

partially offset by

- higher cash balances resulting from departmental operations (\$10.9 million)
- a decrease in the 2023-24 Estimated Result for total liabilities compared to the 2023-24 Budget primarily due to:
 - lower annual leave and long service leave liabilities for the department following previous machinery of government changes (\$6.5 million)
 - lower payables resulting from departmental operations (\$3.8 million)
- an increase in the 2023-24 Estimated Result for total assets compared to the 2022-23 Actual primarily due to:
 - higher cash balances resulting from departmental operations (\$10.6 million)
 - higher non-current assets from the departmental investing program in 2023-24 (\$5.6 million)

partially offset by

- higher accumulated depreciation and amortisation on non-current assets (\$10.8 million).

Statement of cash flows — controlled

Explanation of significant movements

The movements in cash outflows and inflows are consistent with the changes discussed above under the statement of comprehensive income and the statement of financial position and those described under program commentaries.

Administered items

The administered items for the Department of Treasury and Finance include Consolidated Account items, special deposit accounts and the assets and liabilities the Treasurer holds on behalf of the state. The more significant assets and liabilities include cash and deposits at call, loans made to other government entities and borrowings. For presentation purposes, three cash flow statements have been prepared: Consolidated Account items, Treasury and Finance Administered Items Account and Other Accounts. This format has been used to provide clarity given the volume of items administered by the department.

The Consolidated Account items cash flow statement presents administered receipts collected on behalf of the government and paid to the Consolidated Account. The statement also includes administered payments that are funded by specific appropriation authorised in various Acts.

The Treasury and Finance Administered Items Account cash flow statement presents payments administered on behalf of the government and funded by appropriation authorised in the annual Appropriation Act.

The Other Accounts cash flow statement presents the receipts and payments for the remaining special deposit accounts administered by the department.

Statement of comprehensive income — administered items

Explanation of significant movements

Income

Material variances arise from:

- higher Commonwealth sourced revenue in the 2024-25 Budget compared to the 2023-24 Estimated Result is primarily due to expected growth in the national GST pool, consistent with forecasts in the Commonwealth Government's 2024-25 Budget
- higher fees, fines and penalties in the 2024-25 Budget compared to the 2023-24 Estimated Result are primarily due to a delay in the rollout of new road safety cameras and lower than expected collections from various sources including court related fines and traffic expiations in 2023-24. From 2024-25, fines and penalties revenue includes expected revenue from an increase in the number of road safety cameras at high-risk sites, including cameras that can detect mobile phone offences
- the variances in tax equivalent revenues and dividend income in the 2024-25 Budget compared to the 2023-24 Estimated Result are due to changes in expected operating results in each respective government business. Further commentary of public non-financial and financial corporation tax equivalents and dividend contributions is provided in Chapter 5 of Budget Paper 3 – Budget Statement
- lower other income in the 2024-25 Budget compared to the 2023-24 Estimated Result is primarily due to the return of surplus cash by agencies in the 2023-24 financial year in accordance with the cash alignment policy.

Expenses

Material variances arise from:

- higher superannuation contributions to various schemes in the 2024-25 Budget compared to the 2023-24 Estimated Result are due to higher past service payments requirements to fully fund all employer superannuation liabilities, with the aim to have the defined benefit schemes fully funded by 2034
- higher general supplies and services expenses in the 2024-25 Budget compared to the 2023-24 Estimated Result are due to an increase in expenditure for the digital investment fund
- higher borrowing costs in the 2024-25 Budget compared to the 2023-24 Estimated Result are due to a combination of increases in interest rates and the government's increased borrowings to support infrastructure expenditure

- higher grants and subsidies in the 2024-25 Budget compared to the 2023-24 Estimated Result are primarily due to the additional requirement to fund the Consolidated Account deficit
- higher intra-governmental transfers in the 2024-25 Budget compared to the 2023-24 Estimated Result are primarily due to higher supplies and services and investing provisions.

Statement of financial position — administered items

Explanation of significant movements

Assets

Material variances arise from:

- receivables:
 - higher receivables in the 2024-25 Budget compared to the 2023-24 Estimated Result are due to an increase in loans advanced under the non-government school loan scheme
- financial assets:
 - higher financial assets in the 2024-25 Budget compared to the 2023-24 Estimated Result are due to additional budgeted equity capital contributions provided in 2024-25 primarily to the South Australian Housing Authority and the establishment of funds to support the merger between the University of South Australia and the University of Adelaide.

Liabilities

Material variances arise from:

- long-term borrowings:
 - higher long-term borrowings from the South Australian Government Financing Authority (SAFA) in the 2024-25 Budget are primarily due to funding to support the capital program being undertaken by the government.

Statement of cash flows — Consolidated Account — administered items

Explanation of significant movements

Operating activities

Material variances arise from:

- taxation receipts:
 - higher land tax collections in the 2024-25 Budget compared to the 2023-24 Estimated Result are due to the strength in the property market with values in residential and non-residential sites estimated to increase in 2024-25
- Commonwealth Government receipts:
 - higher GST revenue grants in the 2024-25 Budget compared to the 2023-24 Estimated Result are primarily due to expected growth in the national GST pool, consistent with forecasts in the Commonwealth Government's 2024-25 Budget
- dividends and distributions:
 - the variances in dividends and distributions in the 2024-25 Budget compared to the 2023-24 Estimated Result are due to changes in expected operating results in each respective government business. Further commentary on dividends and distributions is provided in Chapter 5 of the Budget Paper 3 — Budget Statement

- other receipts:
 - lower court fines and court regulatory fees in the 2023-24 Estimated Result compared to the 2024-25 Budget are due to lower activity associated with court fines, fees and penalties
 - higher guarantee fees in the 2024-25 Budget compared to the 2023-24 Estimated Result are primarily due to both higher growth in borrowings and rates charged on borrowings by HomeStart Finance and SA Water
 - higher on-passing funding for Digital Technology Academy in the 2024-25 Budget compared to the 2023-24 Estimated Result is due to the Commonwealth Government’s initial commitment to this initiative
 - the 2023-24 Estimated Result includes a return of surplus cash held by agencies to the Consolidated Account in accordance with the cash alignment policy
- grants, subsidies and transfers:
 - higher grants, subsidies and transfers in the 2024-25 Budget compared to the 2023-24 Estimated Result are primarily due to the additional requirement to fund the Consolidated Account deficit.

Statement of cash flows — Treasury and Finance Administered Items Account — administered items

Explanation of significant movements

Operating activities

Material variances arise from:

- employee benefit payments:
 - higher superannuation contributions to various schemes in the 2024-25 Budget compared to the 2023-24 Estimated Result are due to higher past service payments requirements to fully fund all employer superannuation liabilities, with the aim to have the defined benefit schemes fully funded by 2034
- interest paid:
 - higher interest paid on borrowings in the 2024-25 Budget compared to the 2023-24 Estimated Result is due to a combination of projected interest rates and the government’s increased borrowings to support infrastructure expenditure
- grants, subsidies and transfers:
 - higher payments in the 2024-25 Budget compared to the 2023-24 Estimated Result in relation to the digital investment fund to support strategic and targeted investment in digital initiatives across the South Australian public sector
 - higher payments in the 2024-25 Budget compared to the 2023-24 Estimated Result in relation to the economic recovery fund to support initiatives that promote growth and development opportunities in South Australia
 - the 2023-24 Estimated Result includes a payment to SAFA for the operating loss recorded in SAFA Insurance Fund No. 2 for 2022-23. Payments to balance the fund are made in the following financial year
 - lower payments in the 2024-25 Budget compared to the 2023-24 Estimated Result for the Jobs and Economic Growth Fund are primarily due to the funding for Port Bonython Hydrogen Hub being higher in 2023-24
 - lower payments for the Local Government Infrastructure Partnership Program in the 2024-25 Budget compared to the 2023-24 Estimated Result are due to the winding down of this program

- higher payments to Renewal SA in the 2024-25 Budget compared to the 2023-24 Estimated Result are due to the establishment of a fund to support priority regional housing projects
- lower on-passing payments to the South Australian Health and Medical Research Institute for the Proton Beam Therapy Facility in 2024-25 Budget compared to the 2023-24 Estimated Result are due to the timing of grant payments from the Commonwealth Government.

Investing activities

Material variances arise from:

- other payments:
 - the 2023-24 Estimated Result includes equity capital contributions for Renewal SA land acquisitions
 - higher equity capital contributions for the South Australian Housing Authority in the 2024-25 Budget compared to the 2023-24 Estimated Result are primarily due to requirements consistent with South Australian Housing Authority budgeted capital works
 - the 2024-25 Budget includes payments to establish the Adelaide University Research Fund and the Adelaide University Student Support Fund under the *Adelaide University Act 2023*. The Act establishes the funds on 1 July 2024
 - the 2024-25 Budget includes a payment to establish the Flinders University Student Support Fund to provide scholarships for students underrepresented in education and/or from educationally disadvantaged backgrounds.

Statement of cash flows — other accounts — administered items

Explanation of significant movements

Operating activities

Receipts

Material variances arise from:

- lower receipts for Intergovernmental Federal Financial Relations in 2024-25 primarily due to:
 - lower receipts for a range of transport infrastructure projects
 - the expiry of the current DisabilityCare Australia Fund arrangements
 - lower receipts supporting the national energy bill relief plan with most support provided in 2023-24
 partially offset by
 - higher funding for non-government schools

- lower receipts for the Industry Financial Assistance Account in 2024-25 primarily due to lower grant payments

partially offset by

- higher fixed property emergency services levy collections in 2024-25 primarily due to growth in emergency services expenditure funded by the levy

- higher receipts for the Essential Services Commission of South Australia in 2024-25 primarily due to:
 - higher energy licence and administration fees
 - higher water licence fees
- higher receipts for Victims of Crime levy collections primarily due to the introduction of additional safety cameras.

Payments

Material variances arise from:

- lower payments for Intergovernmental Federal Financial Relations in 2024-25 primarily due to:
 - lower payments associated with various transport infrastructure projects
 - the expiry of the current DisabilityCare Australia Fund arrangements
 - the timing of payments under the national energy bill relief planpartially offset by
 - higher funding for non-government schools
 - lower grant payments for Industry Financial Assistance Account in 2024-25
 - lower payments for the Local Government Disaster Fund in 2024-25 following the transfer of local government disaster recovery assistance arrangements claims to the department's administered items
- partially offset by
- higher payments of fixed property emergency services levy collections in 2024-25 into the Community Emergency Services Fund due to growth in emergency services expenditure funded by the levy
 - higher transfers for Victims of Crime levy collections primarily due to higher receipts
 - higher transfers by the Essential Services Commission of South Australia in 2024-25 to the Office of the Technical Regulator for electricity planning and forecasting.