

STATE BUDGET

2026-27



Government of
South Australia

STATE BUDGET

2026-27

BUDGET PAPER 1: BUDGET OVERVIEW

A summary publication capturing all highlights from the 2026-27 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

2026-27
Agency Statements
Volume 4

Presented by
the Honourable Tom Koutsantonis MP
Treasurer of South Australia
on the occasion of the Budget for 2026-27

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Audit Office

Child Protection

Correctional Services

Courts

Defence SA

Education

Volume 2

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Emergency Services — CFS

Emergency Services — MFS

Emergency Services — SAFECOM

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Energy and Mining

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Environment Protection

Green Industries SA

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Human Services

Infrastructure and Transport

Police

Volume 4

Premier and Cabinet

Primary Industries and Regions

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Introduction

The 2026-27 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
Audit Office	Audit Office of South Australia	
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
Housing and Urban Development	Department for Housing and Urban Development	DHUD
Human Services	Department of Human Services	DHS
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
State Development	Department of State Development	DSD
TAFE SA	TAFE SA	
Tourism	South Australian Tourism Commission	SATC
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 objectives 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 2026-27. 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 2026-27 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 presentation of these estimated financial statements 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 the 2026-27 financial year,
- 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, and
- using historical costs as the measurement basis, except for certain assets and liabilities that are measured in accordance with the financial reporting policies 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. SA Productivity Commission
		3. Infrastructure SA
		4. Premier's Delivery Unit
		5. Coordinator General's Office
The Hon. KJ Maher Deputy Premier Minister for Aboriginal Affairs Attorney-General Minister for Industrial Relations Minister for Arts Special Minister of State	Department of the Premier and Cabinet	6. CreateSA
	Attorney-General's Department	1. Aboriginal Affairs and Reconciliation
		2. Office of the Director of Public Prosecutions
		3. Crown Solicitor's Office
		4. South Australian Civil and Administrative Tribunal
		5. Office of Parliamentary Counsel
		6. Legislative and Policy Services
		7. Forensic Science SA
		8. Ombudsman SA
		9. Office of the Public Advocate
		10. Equal Opportunity SA
		11. State Records SA
		12. Justice Technology Services
13. Industrial Relations		
	Courts Administration Authority	1. Court and Tribunal Case Resolution Services 2. Alternative Dispute Resolution Services
	Electoral Commission of South Australia	1. Electoral Services
	Department of Treasury and Finance	1. Electorate Services
The Hon. T Koutsantonis Treasurer Minister for Energy and Mining Minister for Public Sector	Department of the Premier and Cabinet	7. Office of the Commissioner for Public Sector Employment
	Department of Treasury and Finance	2. Accountability for Public Sector Resources
		3. Treasury Services
		4. Government Services
	Department for Energy and Mining	1. Energy and Mining
The Hon. CJ Picton Minister for State Development Minister for Artificial Intelligence and Digital Economy Minister for Defence and Space Industries Minister for Veterans Affairs	Department of Treasury and Finance	5. Artificial Intelligence
	Department of State Development	1. State Development
	Defence SA	1. Defence Industry Development
		2. Defence Innovation Partnership
3. South Australian Space Industry Centre		
		4. Veterans SA

Minister	Agency	Programs
The Hon. KA Hildyard Minister for Human Services Minister for Seniors and Ageing Well Minister for Women	Department of Human Services	1. Communities, Families and Equality
		2. Youth Justice
		3. Disability
		4. Homelessness
The Hon. CM Scriven Minister for Primary Industries and Regional Development Minister for Forest Industries	Department of Primary Industries and Regions	1. Primary Industries
		2. Regional Development
The Hon. BI Boyer 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. JK Szakacs Minister for Infrastructure and Transport	Department for Infrastructure and Transport	1. Public Transport Services
		2. Roads and Marine
		3. Delivery of Transport Projects
		4. Provision and Management of Across Government Services
		5. Infrastructure Planning and Policy
The Hon. ND Champion Minister for Housing and Urban Development Minister for Housing Infrastructure Minister for Planning	Department for Housing and Urban Development	1. Housing Policy and Urban Development
		2. Planning Services
		3. Office of the Valuer-General
		4. Office of the Registrar-General
		5. Office of the Surveyor-General
		6. Office for Design and Architecture South Australia
The Hon. ES Bourke Minister for Climate, Environment and Water Minister for Tourism	Department for Energy and Mining	2. Water Industry Technical and Safety Regulation
	Department for Environment and Water	1. National Parks, Public Lands and Heritage
		2. Water and River Murray
		3. Biodiversity and Nature Economy
	Environment Protection Authority	1. Environment and Radiation Protection
	Green Industries SA	1. Circular Economy and Green Industry Development
	South Australian Tourism Commission	1. Tourism Development
		2. Tourism Events
		3. Tourism Marketing
	The Hon. RK Pearce Minister for Emergency Services Minister for Local Government Minister for Recreation, Sport and Racing	Department for Infrastructure and Transport
Department for Housing and Urban Development		7. Office of Local Government
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

Minister	Agency	Programs	
The Hon. LP Hood Minister for Education, Training and Skills Minister for Autism Minister for the City of Adelaide	Department of the Premier and Cabinet	8. Office for Autism	
	Department of State Development	2. Skills SA	
	Department for Education	1. Early Childhood Education 2. School Education	
	TAFE SA	1. TAFE SA	
The Hon. ME Brown Minister for Police Minister for Correctional Services Minister for Consumer and Business Affairs	Attorney-General's Department	14. Consumer and Business Services	
	Department for Infrastructure and Transport	7. Road Safety	
	South Australia Police	1. Public Safety 2. Crime and Criminal Justice Services 3. Road Safety	
		Department for Correctional Services	1. Rehabilitation and Reparation 2. Custodial Services 3. Community-Based Services
			Department of the Premier and Cabinet
	Department of State Development		3. Small and Family Business
The Hon. NP Clancy Minister for Small and Family Business Minister for Multicultural Affairs	Department of Human Services	5. Domestic, Family and Sexual Violence	
	Department for Child Protection	1. Care and Protection	

Agency: Department of the Premier and Cabinet

Premier

Minister for Arts

Minister for Public Sector

Minister for Autism

Minister for Multicultural Affairs

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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 international relationships, and economic and social development, including the coordination of South Australia's role under the AUKUS submarine program.

The department provides leadership across government policy development for autistic and autism communities, and 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. SA Productivity Commission	Nil
	3. Infrastructure SA	Nil
	4. Premier's Delivery Unit	Nil
	5. Coordinator General's Office	Nil
The Hon. KJ Maher Minister for Arts	6. CreateSA	Nil
The Hon. T Koutsantonis Minister for Public Sector	7. Office of the Commissioner for Public Sector Employment	Nil
The Hon. LP Hood Minister for Autism	8. Office for Autism	Nil
The Hon. NP Clancy Minister for Multicultural Affairs	9. Multicultural Affairs	Nil

Statutes

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

Ministerial office resources

	2026-27 Budget	
	Cost of provision	
	\$000	FTE
The Hon. PB Malinauskas	9 188	46.0
The Hon. NP Clancy	1 886	10.0

Workforce summary

	FTEs as at 30 June		
	2026-27 Budget ^(a)	2025-26 Estimated Result ^(a)	2024-25 Actual ^(b)
Department of the Premier and Cabinet	516.6	548.0	469.4
Administered items for the Department of the Premier and Cabinet ^(c)	3.0	3.0	2.0
Total	519.6	551.0	471.4

(a) The 2026-27 Budget and 2025-26 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 ^(a)			
	2026-27 Budget	2025-26 Estimated Result	2025-26 Budget	2024-25 Actual
	\$000	\$000	\$000	\$000
Program				
1. Premier and Cabinet Policy and Support	152 891	259 381	180 268	139 234
2. SA Productivity Commission	2 387	2 357	2 327	2 124
3. Infrastructure SA	2 677	3 092	2 597	2 382
4. Premier's Delivery Unit	2 501	2 448	2 416	2 106
5. Coordinator General's Office	3 852	2 588	—	—
6. CreateSA	157 771	165 823	157 256	170 147
7. Office of the Commissioner for Public Sector Employment	3 351	3 295	3 023	-354
8. Office for Autism	3 051	6 255	2 733	1 437
9. Multicultural Affairs	20 441	20 887	19 958	13 326
Total	348 922	466 126	370 578	330 402

(a) Amounts may differ from 2025-26 Agency Statements due to machinery of government changes and the realignment of corporate overheads across the agency.

Key agency outputs

The Department of the Premier and Cabinet provide 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

- through the Government Advertising and Insights Hub, lead the delivery of public information campaigns on behalf of prescribed agencies to raise awareness of and inform the South Australian community about government programs, initiatives and key priorities, including bushfire awareness, road safety, emergency preparedness and public health initiatives
- 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
- through the Coordinator General's Office, facilitate the delivery of state-significant economic, environmental and social outcomes by improving coordination, collaboration and efficiency across government planning, regulatory and approval systems in accordance with the *State Development Coordination and Facilitation Act 2025*
- provide funding support programs to South Australian artists, musicians, and arts and creative organisations and sectors
- through the Office of the Commissioner for Public Sector Employment, develop an innovative, responsive and inclusive public sector so it is an employer of choice that delivers the best outcomes for the South Australian community
- develop policies and initiatives, in collaboration with government agencies, to support improved outcomes for autistic and autism communities
- 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.

Investing expenditure summary

The 2026-27 investment program is \$86.4 million.

	Estimated completion Quarter	Total project cost \$000	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000
New projects					
Children's Creative Hub	Mar 2026	800	—	800	—
North Adelaide Public Golf Course Redevelopment ^(a)	Mar 2028	45 000	26 000	9 000	—
Total new projects		45 800	26 000	9 800	—
Existing projects					
Adelaide Festival Centre Fire Compliance and Western Plaza Upgrade	Jun 2026	41 606	—	38 030	27 085
Artlab Goods Lift	Jun 2026	1 772	—	1 694	—
Arts Accommodation — State Theatre, State Opera and Country Arts SA	Dec 2030	63 925	—	3 391	7 390
Cultural Institutions Collections Storage ^(a)	Jun 2026	92 293	—	56 028	41 948
Innovation Hub Fitout	Jun 2029	8 632	275	703	—
Tarrkarri — Centre for First Nations Cultures ^(a)	TBA	200 000	56 551	57 000	57 000
Total existing projects		408 228	56 826	156 846	133 423
Annual programs					
Minor Capital Works and Equipment	n.a.	n.a.	3 591	2 868	3 231
Total annual programs			3 591	2 868	3 231
Leases					
Innovation Hub	n.a.	15 393	—	—	—
Total leases		15 393	—	—	—
Total investing expenditure		469 421	86 417	169 514	136 654

(a) Total project costs include both operating and investing expenditure.

Program 1: Premier and Cabinet Policy and Support

Description/objective

Coordination and leadership of the strategic economic and policy priorities of the state. Support 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 2025-26

- 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, disability and foundational supports; gender-based violence; antisemitism; firearms reforms; and fuel security in the context of the Middle East conflict; and continued to implement the Adelaide City Deal.
- Led whole of government economic, social, and environmental reforms, including the delivery of the whole of government response to the Royal Commission into Domestic, Family and Sexual Violence and establishment of the Coordinator General's Office.
- Developed and delivered 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 strengthen bi-lateral cooperation. Delivered ceremonial state events as well as promotional and community engagements on behalf of the Premier and his Cabinet in order to better position South Australia for economic growth.
- Continued to lead implementation of the South Australian Innovation Places Leadership Framework 2024-2034 and delivery of the Lot Fourteen innovation and cultural district in line with the Lot Fourteen Strategic Plan 2022-2026, including progressing the Innovation Centre as the district's first new build through the appointment of a head contractor, building design and planning consent lodgement.
- In partnership with the Commonwealth Government, coordinated the joint effort between state government agencies to deliver on South Australia's role in the AUKUS submarine program.
- Finalised design and commenced construction for the North Adelaide Public Golf Course Redevelopment.
- Enhanced South Australia's Disaster Recovery Funding Arrangements to maximise funding for critical recovery and restoration activities, working in close partnership with the Commonwealth Government, including after the Inland Flood Event at Innamincka.
- Coordinated the \$162.5 million state and Commonwealth Government's response to the algal bloom, including the comprehensive \$102.5 million Algal Bloom Summer Plan, supporting coastal business and industry, pursuing environmental resilience, supporting communities and protecting our coastal way of life.

Targets 2026-27

- Lead the implementation of election commitments to establish the SA Gas and Water Trust and Recreational Fishing Authority.
- Support the future of the Upper Spencer Gulf by working with the Commonwealth Government, including to secure the sale and transformation of the Whyalla Steelworks and achieve a final investment decision for Northern Water.
- 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.

- Drive whole of government social reforms, including through the Children in the North Alliance in partnership with the Minderoo Foundation to improve outcomes for children experiencing intergenerational disadvantage, and the implementation plan to deliver on the government response to the Domestic, Family and Sexual Violence Royal Commission.
- Continue to lead implementation of the whole of government South Australian Innovation Places Leadership Framework 2024-2034 and delivery of the Lot Fourteen innovation district, including reviewing and updating the Lot Fourteen Strategic Plan 2022-2026, commencing construction of the Innovation Centre at Lot Fourteen and appointing an operator of the Innovation Hub for critical technologies.
- Drive the state's delivery, in partnership with the Commonwealth Government and industry partners, of critical activities to ensure South Australia is 'AUKUS-ready' in line with the Optimal Pathway for the national Nuclear-Powered Submarine enterprise.
- Progress construction works for the North Adelaide Public Golf Course Redevelopment.
- Deliver a five-year State Emergency Management Committee Strategic Plan that sets clear priorities to strengthen whole of government coordination and enhance South Australia's resilience to emergencies.

Program summary — income, expenses and FTEs

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Income				
Commonwealth revenues	8 733	21 200	15 100	4 288
Grants and subsidies	2 779	3 778	1 877	5 912
Sales of goods and services	5 510	27 099	5 189	10 696
Net gain or loss from disposal of assets	—	—	—	-12
Resources received free of charge	—	—	—	1 745
Other income	843	2 220	830	2 058
Total income	17 865	54 297	22 996	24 687
Expenses				
Employee benefit expenses	48 412	50 609	45 673	42 314
Supplies and services	34 559	82 205	29 729	32 963
Depreciation and amortisation expenses	1 798	1 823	2 266	1 576
Borrowing costs	—	—	—	5
Grants and subsidies	85 889	178 109	125 486	84 480
Other expenses	98	932	110	2 583
Total expenses	170 756	313 678	203 264	163 921
Net cost of providing services	152 891	259 381	180 268	139 234
FTEs as at 30 June (No.)	300.1	330.6	296.9	281.4

Explanation of significant movements

The decrease in income in the 2026-27 Budget compared to the 2025-26 Estimated Result is primarily due to additional income during 2025-26 for:

- public information activities undertaken by the Government Advertising and Insights Hub recovered from agencies (\$21.0 million)
- the Adelaide City Deal with the Commonwealth Government (\$12.5 million)

- the establishment of a Children’s Creative Hub within the Davoren Park Shopping Centre (\$0.8 million).

The decrease in expenses in the 2026-27 Budget compared to the 2025-26 Estimated Result is primarily due to additional expenses during 2025-26 for:

- timing of support for events, business events and investment attraction in South Australia (\$62.0 million)
- activities undertaken in response to the algal bloom (\$29.7 million)
- public information activities undertaken by the Government Advertising and Insights Hub on behalf of prescribed agencies, which are recovered (\$21.0 million)
- the Adelaide City Deal with the Commonwealth Government (\$19.4 million)
- support for the Inland Flood Event at Innamincka (\$1.0 million).

The increase in income in the 2025-26 Estimated Result compared to the 2025-26 Budget is primarily due to additional income during 2025-26 for:

- public information activities undertaken by the Government Advertising and Insights Hub recovered from agencies (\$21.2 million)
- the Adelaide City Deal with the Commonwealth Government (\$3.4 million)
- the National Support and Intervention Program with the Commonwealth Government (\$2.6 million)
- the establishment of a Children’s Creative Hub within the Davoren Park Shopping Centre (\$0.8 million).

The increase in expenses in the 2025-26 Estimated Result compared to the 2025-26 Budget is primarily due to additional expenses during 2025-26 for:

- timing of support for events, business events and investment attraction in South Australia (\$40.6 million)
- activities undertaken in response to the algal bloom (\$29.7 million)
- public information activities undertaken by the Government Advertising and Insights Hub on behalf of prescribed agencies, which are recovered (\$21.2 million)
- the National Support and Intervention Program with the Commonwealth Government (\$2.6 million)
- support for the Inland Flood Event at Innamincka (\$1.0 million).

The increase in expenses in the 2025-26 Budget compared to the 2024-25 Actual is primarily due to additional expenses during 2025-26 for:

- the Adelaide City Deal with the Commonwealth Government (\$37.0 million)
- timing of support for events, business events and investment attraction in South Australia (\$4.5 million).

Program 2: 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 2025-26

- Completed the inquiry 'Building our R&D Intensity to Deliver a More Productive and Competitive State'.
- Progressed the research program into the drivers of South Australia's relative productivity performance.
- Promoted public understanding of the objectives and functions of the Commission, including through public speaking engagements.

Targets 2026-27

- Deliver inquiries as directed by the Premier.
- Progress the research program into the drivers of South Australia's relative productivity performance and issues facing the South Australian economy.
- Continue to promote public understanding of the South Australian economy and the objectives and functions of the Commission, including through public speaking engagements.

Program summary — income, expenses and FTEs

	2026-27 Budget	2025-26 Estimated Result	2025-26 Budget	2024-25 Actual
	\$000	\$000	\$000	\$000
Income				
Resources received free of charge	—	—	—	15
Other income	—	—	—	15
Total income	—	—	—	30
Expenses				
Employee benefit expenses	2 002	1 970	1 970	1 749
Supplies and services	385	387	357	401
Depreciation and amortisation expenses	—	—	—	4
Total expenses	2 387	2 357	2 327	2 154
Net cost of providing services	2 387	2 357	2 327	2 124
FTEs as at 30 June (No.)	9.9	9.9	9.9	10.6

Explanation of significant movements

No major variations.

Program 3: 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 2025-26

- Coordinated the across government implementation of the 2025 20-Year State Infrastructure Strategy.
- Developed the 2025 Capital Intentions Statement which responds to the recommendations in the 20-Year State Infrastructure Strategy and the Greater Adelaide Regional Plan.
- Continued to ensure best practice in infrastructure planning and delivery through the assurance program function and the provision of key insights to government.

Targets 2026-27

- Monitor the across government implementation of the 2025 20-Year State Infrastructure Strategy.
- Develop the 2026 Capital Intentions Statement alongside establishing a 10-year infrastructure pipeline.
- Lead strategic studies that strengthen and enhance Infrastructure SA's ability to provide robust, independent and forward-looking advice on the planning, delivery and use of South Australia's economic and social infrastructure.
- Work with the Coordinator General's Office to advance the state's long-term infrastructure planning framework and drive a coordinated strategic agenda for South Australia's infrastructure system.
- Continue to ensure best practice in infrastructure planning and delivery through the assurance program function and the provision of key insights to government.

Program summary — income, expenses and FTEs

	2026-27 Budget	2025-26 Estimated Result	2025-26 Budget	2024-25 Actual
	\$000	\$000	\$000	\$000
Income				
Sales of goods and services	12	3 027	—	2 812
Resources received free of charge	—	—	—	24
Other income	—	—	—	15
Total income	12	3 027	—	2 851
Expenses				
Employee benefit expenses	2 264	3 026	2 151	3 045
Supplies and services	425	3 093	446	2 185
Other expenses	—	—	—	3
Total expenses	2 689	6 119	2 597	5 233
Net cost of providing services	2 677	3 092	2 597	2 382
FTEs as at 30 June (No.)	12.8	15.7	12.8	13.8

Explanation of significant movements

The decrease in income and expenses in the 2026-27 Budget compared to the 2025-26 Estimated Result is primarily due to assurance reviews and project monitoring undertaken in 2025-26 funded by agencies (\$3.0 million).

The decrease in income and expenses in the 2025-26 Budget compared to the 2024-25 Actual is primarily due to assurance reviews conducted in 2024-25 funded by agencies (\$2.8 million).

Program 4: 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, budget measures and the Housing Roadmap.

Highlights 2025-26

- Oversaw delivery of four new Technical Colleges at Port Augusta, Tonsley, The Heights and Mount Gambier, the new SA Ambulance Headquarters and the new Adelaide Aquatic Centre.
- Continued to oversee progress on delivery of the recommendations from the Royal Commission into Early Childhood Education and Care including the roll out of universal three-year-old preschool from 2026.
- Oversaw progress on delivery of initiatives identified within State Budgets, the Housing Roadmap and election commitments.

Targets 2026-27

- Continue to oversee delivery of initiatives identified within State Budgets and the Housing Roadmap.
- Oversee progress on delivery of the government response to the Royal Commission into Domestic, Family and Sexual Violence.
- Oversee delivery of 2026 election commitments, identified priority projects and initiatives.

Program summary — income, expenses and FTEs

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Income				
Resources received free of charge	—	—	—	15
Other income	—	—	—	15
Total income	—	—	—	30
Expenses				
Employee benefit expenses	2 154	2 179	2 091	1 917
Supplies and services	347	269	325	204
Other expenses	—	—	—	15
Total expenses	2 501	2 448	2 416	2 136
Net cost of providing services	2 501	2 448	2 416	2 106
FTEs as at 30 June (No.)	9.0	9.0	9.0	9.0

Explanation of significant movements

No major variations.

Program 5: Coordinator General's Office

Description/objective

The Coordinator General's Office is an independent body established to facilitate the delivery of state-significant economic, environmental and social outcomes by improving coordination, collaboration and efficiency across government planning, regulatory and approval systems.

Highlights 2025-26

- Undertook recruitment and other establishment activities to fully operationalise the office and its governance, processes and operating framework.

Targets 2026-27

- Continue strengthening the office's operating framework, stakeholder engagement and delivery capability to support state-significant outcomes.
- Progress priority state-significant projects by coordinating cross-government planning, approvals and delivery pathways, including AUKUS related enabling infrastructure.
- Support faster and more efficient assessment and approval of designated and facilitated projects through the office's statutory coordination functions.
- Deliver an Employment Roadmap to unlock employment lands, industrial precincts and other strategically important development areas to support continued economic growth.
- Improve whole of government coordination on major investment opportunities, including emerging sectors such as data centres and other large-scale developments.

Program summary — income, expenses and FTEs

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Income				
Sales of goods and services	140	45	—	—
Other income	589	192	—	—
Total income	729	237	—	—
Expenses				
Employee benefits expenses	2 887	1 626	—	—
Supplies and services	1 694	1 199	—	—
Total expenses	4 581	2 825	—	—
Net cost of providing services	3 852	2 588	—	—
FTEs as at 30 June (No.)	16.0	16.0	—	—

Explanation of significant movements

The Coordinator General's Office was established on 11 December 2025 as an attached office of the department.

The increase in the 2026-27 Budget income and expenses compared to the 2025-26 Estimated Result primarily reflects a full financial year of operation in 2026-27.

Program 6: CreateSA

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 2025-26

- Commenced implementation of the A Place to Create 2025-2027 Delivery Plan including a strategic review of grant programs and processes.
- Through the Music Development Office and the Arts and Culture Grants Program, supported 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.
- Continued to implement the Aboriginal and Torres Strait Islander Arts Strategy for South Australia, including through new actions to support First Nations artists, arts workers and organisations set out in the A Place to Create 2025-2027 Delivery Plan.
- Completed construction works for the Adelaide Festival Centre fire compliance and Western Plaza upgrade.
- Completed construction of the state-owned cultural institutions storage facility and moved six million pieces of significant art and cultural items into the facility.
- Continued to deliver the Arts Investment Fund to drive targeted investment in strategic initiatives across South Australia's arts, culture and creative industries.
- Committed to a future plan for a purpose-built, state-of-the-art facility in the city as the new home for the State Theatre Company of South Australia, State Opera of South Australia and Country Arts South Australia in collaboration with the Australian Broadcasting Corporation (ABC) at the Tapangka site envisioned as an arts and media hub.

Targets 2026-27

- Continue to implement the A Place to Create 2025-2027 Delivery Plan which includes actions and initiatives across a range of state government agencies and delivery partners and builds on the existing suite of programs delivered by CreateSA.
- 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.
- Progress the detailed design phase of the Tapangka Arts and Media Hub and target commencement of the delivery phase in late 2027.
- Continue preparations for South Australia to host the Southern Hemisphere's first Healing Arts Week with the Jameel Arts & Health Lab in collaboration with the World Health Organisation.

Program summary — income, expenses and FTEs

	2026-27 Budget	2025-26 Estimated Result	2025-26 Budget	2024-25 Actual
	\$000	\$000	\$000	\$000
Income				
Commonwealth revenues	—	3 000	1 500	3 068
Grants and subsidies	4 740	2 003	4 757	1 362
Sales of goods and services	2 109	2 794	2 624	7 720
Resources received free of charge	—	—	—	389
Other income	172	203	165	2 451
Total income	7 021	8 000	9 046	14 990
Expenses				
Employee benefit expenses	10 738	9 929	9 119	8 768
Supplies and services	9 416	11 054	12 215	12 933
Depreciation and amortisation expenses	5 079	4 104	4 957	3 199
Grants and subsidies	139 474	148 649	139 830	156 762
Other expenses	85	87	181	3 475
Total expenses	164 792	173 823	166 302	185 137
Net cost of providing services	157 771	165 823	157 256	170 147
FTEs as at 30 June (No.)	79.3	79.0	68.0	62.7

Explanation of significant movements

The decrease in expenses in the 2026-27 Budget compared to the 2025-26 Estimated Result is primarily due to additional expenses during 2025-26 for:

- support to the Adelaide Festival Centre Trust to undertake remedial works to the Adelaide Festival Plaza and public realm for water leaks (\$3.3 million)
- the Heysen Gallery as part of the Adelaide City Deal with the Commonwealth Government (\$3.0 million)
- support for Country Arts SA to undertake critical and urgent works to regional arts centres (\$2.0 million)
- timing of support for arts, culture and creative industries (\$1.3 million).

The increase in expenses in the 2025-26 Estimated Result compared to the 2025-26 Budget is primarily due to additional expenses during 2025-26 for:

- support to the Adelaide Festival Centre Trust to undertake remedial works to the Adelaide Festival Plaza and public realm for water leaks (\$3.3 million)
- the Heysen Gallery as part of the Adelaide City Deal with the Commonwealth Government (\$1.5 million)
- operating costs associated with the Arts Accommodation project for State Theatre Company, State Opera of South Australia and Country Arts SA (\$0.9 million)
- timing of support for arts, culture and creative industries (\$1.1 million).

The decrease in income in the 2025-26 Budget compared to the 2024-25 Actual is primarily due to additional income during 2024-25 for:

- conservation services provided to arts organisations by Artlab Australia (\$3.0 million)
- recoveries from arts agencies associated with occupying the Netley Commercial Park premises, and the Tandanya reopening (\$3.0 million).

The decrease in expenses in the 2025-26 Budget compared to the 2024-25 Actual is primarily due to additional expenses during 2024-25 for:

- conservation services provided to arts organisations by Artlab Australia (\$3.0 million)
- costs associated with occupying the Netley Commercial Park premises (\$3.0 million)
- the Adelaide City Deal with the Commonwealth Government (\$1.5 million)
- costs associated with the Tandanya reopening strategy (\$1.4 million)
- operating costs associated with the Cultural Institution Storage Facility (\$0.6 million).

Performance indicators

	2026-27 Target	2025-26 Estimated Result	2025-26 Target	2024-25 Actual
Amount of external revenue received (and per cent of total revenue):				
• State Library	\$1.5m (4%)	\$2.5m (7%)	\$2.0m (6%)	\$3.0m (8%)
• Art Gallery of South Australia	\$11.9m (48%)	\$8.6m (39%)	\$9.6m (43%)	\$11.8m (33%)
<i>2024-25 includes revenue from ticketed exhibitions.</i>				
<i>2025-26 Target included revenue for a ticketed exhibition, which was rescheduled to 2026-27.</i>				
<i>2026-27 Target includes revenue and grant funding for the Winter Art Series.</i>				
• SA Museum	\$3.7m (27%)	\$5.5m (32%)	\$5.0m (27%)	\$5.8m (28%)
• Carrick Hill	\$1.0m (49%)	\$0.7m (42%)	\$0.9m (53%)	\$0.7m (44%)
• Artlab	\$1.1m (31%)	\$1.0m (25%)	\$1.0m (29%)	\$1.0m (28%)
• Adelaide Festival Centre	\$29.9m (64%)	\$17.2m (43%)	\$17.2m (42%)	\$37.1m (66%)
<i>The reduction in external revenue during 2025-26 is due to the closure of the Festival Theatre, Dunstan Playhouse and Space Theatre for fire compliance and Western Plaza upgrade works.</i>				
• State Theatre	\$4.7m (57%)	\$5.1m (58%)	\$5.8m (62%)	\$6.6m (64%)
• State Opera	\$5.6m (80%)	\$5.1m (74%)	\$4.8m (76%)	\$4.3m (73%)
• Country Arts SA	\$4.3m (42%)	\$4.6m (36%)	\$3.9m (40%)	\$3.6m (28%)
Total no. of attendances achieved by:				
• Country Arts SA				
– Paid seats at performances and exhibition/gallery attendances	147 775	90 000	90 200	129 182
– Unpaid attendances	78 454	37 000	37 000	31 798
• State Opera				
– Paid seats at performances	15 500	11 039	12 000	11 009
– Unpaid attendances	2 300	1 649	1 500	2 257
• State Theatre				
– Paid seats at performances	34 225	41 163	40 849	42 637
– Unpaid attendances	2 450	5 663	4 340	6 731

	2026-27 Target	2025-26 Estimated Result	2025-26 Target	2024-25 Actual
<ul style="list-style-type: none"> Adelaide Festival Centre <p><i>Reduction in attendances in 2025-26 was due to the closure of the Festival Theatre for seven months and the closure of the Dunstan Playhouse and Space Theatre for six months as part of the recent Adelaide Festival Centre redevelopment.</i></p> <p><i>The attendance target for 2026-27 is based on the new Strategic Plan 2026-2030 objective to deliver a quality arts, entertainment and cultural program that appeals to diverse audiences.</i></p>	800 000	600 000	600 000	1 035 002

Activity indicators

	2026-27 Projection	2025-26 Estimated Result	2025-26 Projection	2024-25 Actual
No. of visitors to the:				
<ul style="list-style-type: none"> State Library <p><i>The reduction in visitation in 2025-26 was due to the Mortlock Wing being closed for carpet replacements and delays to the opening of the Little Library.</i></p>	750 000	455 000	510 000	464 882
<ul style="list-style-type: none"> Art Gallery of South Australia <p><i>The 2026-27 projection is due to the Winter Art Series (July-November 2026) and a major Japanese exhibition (February-May 2027).</i></p>	650 000	580 000	600 000	504 373
<ul style="list-style-type: none"> SA Museum 	730 000	651 000	700 000	693 241
<ul style="list-style-type: none"> Carrick Hill 	265 000	235 176	180 000	224 461

Program 7: Office of the Commissioner for Public Sector Employment

Description/objective

The Office of the Commissioner for Public Sector Employment is an attached office that supports the Commissioner for Public Sector Employment to undertake the statutory responsibilities under the *Public Sector Act 2009*, strengthen the capability of the public sector workforce to meet current and future needs and promote a culture of service and integrity across the public sector.

Highlights 2025-26

- Released a sector-wide engagement plan to support agencies to implement change through People Matter Employee Survey action plans and drive improvements in employee experience.
- Embedded integrity framework principles in decision making through the South Australian Leadership Academy's programs to support public sector leaders, including managing psychosocial risks in accordance with the changes to the *Work Health and Safety Act 2012*.
- Implemented and reported on the Office of the Commissioner for Public Sector Employment's actions under the Diversity, Equity and Inclusion Strategy, Anti-Racism Strategy and Safety, Wellbeing and Injury Management Framework to ensure safe and inclusive workplaces.
- Monitored and reported through the State of the Sector on employment and development programs for Aboriginal employees and employees with a disability.

Targets 2026-27

- Review the Code of Ethics for the South Australian Public Sector so it remains fit for purpose reflecting contemporary standards, and embedding diversity, inclusion and anti-racism principles.
- Review the Commissioner's Determinations and Guidelines to ensure they remain contemporary and aligned with current legislation and policies.
- Progress actions allocated to the Office of the Commissioner for Public Sector Employment under South Australia's Implementation Plan on Closing the Gap, including coordinating an across-government Aboriginal Community Controlled Organisation Secondment program and an Aboriginal Traineeship Program.
- Develop a new centralised Public Sector Orientation Program to support a consistent orientation experience across the public sector.

Program summary — income, expenses and FTEs

	2026-27 Budget	2025-26 Estimated Result	2025-26 Budget	2024-25 Actual
	\$000	\$000	\$000	\$000
Income				
Grants and subsidies	—	—	—	3 119
Sales of goods and services	4 610	7 551	4 508	9 316
Resources received free of charge	—	—	—	336
Other income	800	1 732	—	117
Total income	5 410	9 283	4 508	12 888

	2026-27 Budget	2025-26 Estimated Result	2025-26 Budget	2024-25 Actual
	\$000	\$000	\$000	\$000
Expenses				
Employee benefit expenses	5 483	5 280	5 140	6 674
Supplies and services	3 173	7 094	2 319	5 116
Depreciation and amortisation expenses	31	132	—	—
Grants and subsidies	74	72	72	351
Other expenses	—	—	—	393
Total expenses	8 761	12 578	7 531	12 534
Net cost of providing services	3 351	3 295	3 023	-354
FTEs as at 30 June (No.)	37.5	37.5	37.5	45.8

Explanation of significant movements

The decrease in income and expenses in the 2026-27 Budget compared to the 2025-26 Estimated Result is primarily due to recoveries from agencies during 2025-26 for the provision of human resources management services and systems (\$3.1 million).

The increase in income and expenses in the 2025-26 Estimated Result compared to the 2025-26 Budget is primarily due to recoveries from agencies for the provision of human resources management services and systems in 2025-26 (\$3.1 million).

The decrease in income in the 2025-26 Budget compared to the 2024-25 Actual is primarily due to:

- recognition of operating funding being provided through appropriation from 2025-26 (\$3.1 million)
- recoveries from agencies for the provision of human resources management services and systems in 2024-25 (\$4.6 million).

The decrease in expenses in the 2025-26 Budget compared to the 2024-25 Actual is primarily due to additional expenses during 2024-25 for the provision of human resources management services and systems (\$4.6 million).

Program 8: Office for Autism

Description/objective

Support improved outcomes for the South Australian autistic and autism communities through policies and initiatives that strengthen access, awareness, opportunity, connection and belonging.

Highlights 2025-26

- Continued delivery of the South Australian Autism Strategy Action Plans with the Department of Human Services.
- Delivered ongoing autism awareness training for South Australian public service employees under the State Autism Inclusion Charter.
- Progressed recommendations from the South Australian Autism Assessment and Diagnosis Advisory Group including micro-credentials, training resources and programs.
- Continued to deliver the South Australian Inkling pilot program.
- Designed and launched South Australia’s mobile sensory bus co-designed with the autistic community through the “Spaces We Shape” art competition.
- Delivered the Autism Works in the Community Grants program.

Targets 2026-27

- Continue training South Australian public service employees and the general public in autism awareness and understanding as part of the State Autism Inclusion Charter.
- Complete delivery and evaluation of the South Australian Inklings pilot program.
- Continue to engage the South Australian Autism Advisory Strategy Group to provide advice and recommendations to government.
- Continue to deliver the Autism Works in the Community Grants program and the sensory bus to support autism inclusion in the community.
- Continue the whole of government delivery of the SA Autism Strategy Action Plans.
- Support employment opportunities for autistic South Australians by strengthening employer knowledge and understanding to foster more inclusive workplaces.

Program summary — income, expenses and FTEs

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Income				
Commonwealth revenues	1 070	3 252	3 018	1 961
Grants and subsidies	—	1 001	1 005	1 010
Sales of goods and services	162	141	114	174
Resources received free of charge	—	—	—	67
Other income	—	—	—	44
Total income	1 232	4 394	4 137	3 256

	2026-27 Budget	2025-26 Estimated Result	2025-26 Budget	2024-25 Actual
	\$000	\$000	\$000	\$000
Expenses				
Employee benefit expenses	2 182	1 982	1 638	1 269
Supplies and services	1 744	8 273	4 815	2 558
Depreciation and amortisation expenses	59	46	75	49
Grants and subsidies	294	344	339	752
Other expenses	4	4	3	65
Total expenses	4 283	10 649	6 870	4 693
Net cost of providing services	3 051	6 255	2 733	1 437
FTEs as at 30 June (No.)	14.3	12.0	10.3	10.8

Explanation of significant movements

The movement in income and expenses across years primarily relates to the South Australian Inklings pilot program, in partnership with the Commonwealth Government.

Program 9: Multicultural Affairs

Description/objective

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

Highlights 2025-26

- Piloted the Empowering African Youth Program, by supporting early intervention measures and culturally responsive services and programs that built the capacity of young African South Australians, their families, and communities.
- Continued to deliver 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.
- 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.
- Grew the annual South Australian Multicultural Festival, in partnership with multicultural organisations and a wide range of community groups, to celebrate and engage South Australia's diverse communities.
- Established the Multicultural Community Fund to support multicultural community organisations to improve access to inclusive, culturally appropriate spaces and strengthen community connection, capacity and social cohesion across South Australia.

Targets 2026-27

- Continue to deliver the Empowering African Youth Program, by supporting early intervention measures and culturally responsive services and programs that build the capacity of young African South Australians, their families, and communities.
- Continue to deliver 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.
- 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.
- Continue to deliver the Multicultural Community Fund to ensure funding supports multicultural community organisations to improve access to inclusive, culturally appropriate spaces and strengthen community connection, capacity, and social cohesion across South Australia.
- Review and update the South Australian Interpreting and Translating Policy for Migrant and Non-Verbal (Sign) Languages, considering trends and developments affecting language services in South Australia and nationally to ensure speakers of languages other than English are not disadvantaged when accessing or receiving South Australian Government services and information.

Program summary — income, expenses and FTEs

	2026-27 Budget	2025-26 Estimated Result	2025-26 Budget	2024-25 Actual
	\$000	\$000	\$000	\$000
Income				
Grants and subsidies	—	—	20	33
Sales of goods and services	429	451	428	537
Resources received free of charge	—	—	—	219
Other income	—	45	—	60
Total income	429	496	448	849
Expenses				
Employee benefit expenses	5 557	5 432	5 478	4 846
Supplies and services	1 881	2 082	2 186	2 006
Depreciation and amortisation expenses	157	147	282	160
Grants and subsidies	13 262	13 706	12 444	6 949
Other expenses	13	16	16	214
Total expenses	20 870	21 383	20 406	14 175
Net cost of providing services	20 441	20 887	19 958	13 326
FTEs as at 30 June (No.)	37.7	38.3	38.5	35.3

Explanation of significant movements

The increase in expenses in the 2025-26 Budget compared to the 2024-25 Actual is primarily due to the additional expenditure from 2025-26 to support multicultural events and initiatives, including the Multicultural Community Fund (\$6.2 million).

Premier and Cabinet

Statement of comprehensive income

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Income				
Appropriation	422 564	545 708	508 394	438 860
Other income from state government	—	3 023	—	3 555
Commonwealth sourced revenues	9 803	27 452	19 618	9 317
Intra-government transfers	7 074	6 345	7 289	10 756
Other grants	445	437	370	680
Sales of goods and services	12 972	41 108	12 863	31 255
Net gain or loss on disposal of assets	—	—	—	-12
Resources received free of charge	—	—	—	2 810
Other income	2 404	4 392	995	4 775
Total income	455 262	628 465	549 529	501 996
Expenses				
Employee related expenses				
Salaries, wages, annual and sick leave	63 897	64 352	58 377	56 236
Long service leave	3 172	3 146	2 511	2 193
Payroll tax	4 081	4 095	3 409	3 270
Superannuation	9 622	9 386	8 327	7 638
Other	907	1 054	636	1 245
Supplies and services				
General supplies and services	52 205	114 239	50 975	55 793
Consultancy expenses	1 419	1 417	1 417	2 573
Depreciation and amortisation	7 124	6 252	7 580	4 988
Borrowing costs	—	—	—	5
Grants and subsidies	206 277	237 691	245 837	164 492
Intra-government transfers	32 716	103 189	32 334	84 802
Other expenses	200	1 039	310	6 748
Payments to state government	—	38 113	—	15 443
Total expenses	381 620	583 973	411 713	405 426
Net result	73 642	44 492	137 816	96 570
Other comprehensive income				
Change in PPE Asset Revaluation Reserve Surplus	—	—	—	28 110
Total comprehensive result	73 642	44 492	137 816	124 680

Premier and Cabinet
Statement of comprehensive income

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Net cost of services calculation				
Income	455 262	628 465	549 529	501 996
Less				
Appropriation	422 564	545 708	508 394	438 860
Other income from state government	—	3 023	—	3 555
Income included in net cost of services	32 698	79 734	41 135	59 581
Expenses	381 620	583 973	411 713	405 426
Less				
Cash alignment	—	38 113	—	15 443
Expenses included in net cost of services	381 620	545 860	411 713	389 983
Net cost of services	348 922	466 126	370 578	330 402

Premier and Cabinet

Statement of financial position

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Assets				
Current assets				
Cash and cash equivalents	78 716	64 110	104 032	170 396
Receivables	8 355	8 354	29 781	8 557
Inventories	—	—	136	—
Other current assets	11 142	3 142	4 401	902
Total current assets	98 213	75 606	138 350	179 855
Non-current assets				
Land and improvements	398 179	343 309	383 965	218 721
Plant and equipment	29 774	31 096	45 723	1 174
Heritage assets	183	183	31	183
Intangible assets	257	512	8 527	760
Other non-current assets	49	49	1 846	49
Total non-current assets	428 442	375 149	440 092	220 887
Total assets	526 655	450 755	578 442	400 742
Liabilities				
Current liabilities				
Payables	21 821	21 627	24 021	21 637
Short-term borrowings	57	57	178	57
Employee related liabilities				
Salaries and wages	2 217	1 244	2 219	271
Annual leave	6 465	6 427	8 552	6 389
Long service leave	1 359	1 314	1 574	1 269
Other	446	446	563	446
Short-term provisions	285	283	409	281
Other current liabilities	1 610	1 610	4 835	731
Total current liabilities	34 260	33 008	42 351	31 081
Non-current liabilities				
Long-term borrowings	—	—	73	—
Long-term employee related liabilities				
Long service leave	12 969	12 191	14 949	11 413
Other	124	62	177	—
Long-term provisions	1 367	1 201	2 116	1 035
Total non-current liabilities	14 460	13 454	17 315	12 448
Total liabilities	48 720	46 462	59 666	43 529
Net assets	477 935	404 293	518 776	357 213

Premier and Cabinet

Statement of financial position

	2026-27	2025-26	2025-26	2024-25
	Budget	Estimated	Budget	Actual
	\$000	\$000	\$000	\$000
Equity				
Contributed capital	56 766	56 766	56 766	56 766
Retained earnings	342 313	268 671	411 263	221 591
Asset revaluation reserve	78 856	78 856	50 747	78 856
Total equity	477 935	404 293	518 776	357 213

Balances as at 30 June end of period.

Premier and Cabinet

Statement of cash flows

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Operating activities				
Cash inflows				
Appropriation	422 564	545 708	508 394	438 860
Commonwealth sourced receipts	9 803	27 452	19 618	9 317
Intra-government transfers	7 074	6 345	7 289	8 531
Other grants	445	1 316	1 249	18
Sales of goods and services	12 971	41 107	12 862	38 788
GST received	—	—	—	840
Other receipts from state government	—	3 023	—	3 555
Other receipts — other	2 404	4 392	995	4 668
Cash generated from operations	455 261	629 343	550 407	504 577
Cash outflows				
Employee related payments	79 696	80 050	71 277	75 275
Payments for supplies and services	53 430	115 462	52 198	52 454
Interest paid	—	—	—	5
Grants and subsidies	206 277	237 691	245 837	164 492
GST paid	—	—	—	-331
Intra-government transfers	32 716	103 189	32 334	84 626
Other payments	119	958	229	107
Payments to state government	—	38 113	—	15 443
Cash used in operations	372 238	575 463	401 875	392 071
Net cash provided by (+)/used in (-) operating activities	83 023	53 880	148 532	112 506
Investing activities				
Cash outflows				
Purchase of property, plant and equipment	68 417	162 754	136 654	47 977
Purchase of intangibles	—	—	—	265
Cash used in investing activities	68 417	162 754	136 654	48 242
Net cash provided by (+)/used in (-) investing activities	-68 417	-162 754	-136 654	-48 242

Premier and Cabinet

Statement of cash flows

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Financing activities				
<i>Cash inflows</i>				
Cash transfers from restructuring activities	—	2 588	1 751	—
Cash generated from financing activities	—	2 588	1 751	—
<i>Cash outflows</i>				
Repayment of leases	—	—	—	67
Cash transfers from restructuring activities	—	—	—	18 427
Cash used in financing activities	—	—	—	18 494
Net cash provided by (+)/used in (-) financing activities	—	2 588	1 751	-18 494
Net increase (+)/decrease (-) in cash equivalents	14 606	-106 286	13 629	45 770
Cash and cash equivalents at the start of the period	64 110	170 396	90 403	124 626
Cash and cash equivalents at the end of the period	78 716	64 110	104 032	170 396
Non cash transactions				
Assets received (+)/donated (-) free of charge	—	—	—	-5 343

Administered items for the Department of the Premier and Cabinet

Statement of comprehensive income

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Income				
Appropriation	56 490	32 764	28 870	37 201
Other income from state government	—	11 573	—	17
Interest revenues	2	2	2	4
Other income	—	—	—	5
Total income	56 492	44 339	28 872	37 227
Expenses				
Employee related expenses				
Salaries, wages, annual and sick leave	2 072	1 396	900	889
Long service leave	20	9	—	—
Payroll tax	33	15	—	—
Superannuation	81	37	—	—
Supplies and services				
General supplies and services	197	119	18	37
Grants and subsidies	900	1 318	—	1 879
Intra-government transfers	26 267	30 268	26 050	33 931
Other expenses	920	1 142	1 902	205
Total expenses	30 490	34 304	28 870	36 941
Total comprehensive result	26 002	10 035	2	286

Administered items for the Department of the Premier and Cabinet

Statement of financial position

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Assets				
Current assets				
Cash and cash equivalents	780	770	1 272	2 315
Total current assets	780	770	1 272	2 315
Non-current assets				
Land and improvements	35 000	9 000	—	—
Total non-current assets	35 000	9 000	—	—
Total assets	35 780	9 770	1 272	2 315
Liabilities				
Current liabilities				
Payables	378	378	460	378
Employee related liabilities				
Salaries and wages	19	11	16	3
Total current liabilities	397	389	476	381
Total liabilities	397	389	476	381
Net assets	35 383	9 381	796	1 934
Equity				
Retained earnings	35 383	9 381	796	1 934
Total equity	35 383	9 381	796	1 934

Balances as at 30 June end of period.

Administered items for the Department of the Premier and Cabinet

Statement of cash flows

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Operating activities				
<i>Cash inflows</i>				
Appropriation	56 490	32 764	28 870	37 201
Interest received	2	2	2	4
Other receipts from state government	—	11 573	—	17
Other receipts — other	—	—	—	5
Cash generated from operations	56 492	44 339	28 872	37 227
<i>Cash outflows</i>				
Employee related payments	2 198	1 449	892	886
Payments for supplies and services	197	119	18	36
Grants and subsidies	900	1 318	—	1 654
Intra-government transfers	26 267	30 268	26 050	34 239
Other payments	920	1 142	1 902	205
Cash used in operations	30 482	34 296	28 862	37 020
Net cash provided by (+)/used in (-) operating activities	26 010	10 043	10	207
Investing activities				
<i>Cash outflows</i>				
Purchase of property, plant and equipment	26 000	9 000	—	—
Cash used in investing activities	26 000	9 000	—	—
Net cash provided by (+)/used in (-) investing activities	-26 000	-9 000	—	—
Financing activities				
<i>Cash outflows</i>				
Cash transfers from restructuring activities	—	2 588	—	—
Cash used in financing activities	—	2 588	—	—
Net cash provided by (+)/used in (-) financing activities	—	-2 588	—	—
Net increase / decrease in cash equivalents	10	-1 545	10	207
Cash and cash equivalents at the start of the period	770	2 315	1 262	2 108
Cash and cash equivalents at the end of the period	780	770	1 272	2 315

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 additional expenditure in 2025-26 for the return of surplus cash to the Treasurer's Consolidated Account (\$38.1 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 income in the 2025-26 Estimated Result compared to the 2025-26 Budget is primarily associated with the North Adelaide Public Golf Course Redevelopment which transferred from controlled to administered as the department manages the redevelopment on behalf of the designated Minister, the Minister for Recreation, Sport and Racing (\$8.8 million).

Statement of financial position — administered items

Explanation of significant movements

The increase in net assets in the 2025-26 Estimated Result compared to the 2025-26 Budget is primarily due to North Adelaide Public Golf Course redevelopment works which transferred from controlled to administered in 2025-26 (\$9.0 million).

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

	2026-27 Budget	2025-26 Estimated Result	2025-26 Budget	2024-25 Actual
	\$000	\$000	\$000	\$000
Operating activities				
Cash inflows				
Appropriation				
Coordinator General	605	433	—	—
Parliamentary Salaries and electorate and expenses allowance	1 655	1 616	1 546	1 357
Promotion of the State	1 950	1 902	1 902	1 905
South Australian Motor Sport	24 530	28 813	25 422	30 831
North Adelaide Public Golf Course Redevelopment	26 000	—	—	—
SA Recreational Fishing Authority	1 750	—	—	—
Office of the Commissioner for Public Sector Employment	—	—	—	3 108
Interest received				
Bank of Tokyo	2	2	2	4
Other receipts from state government				
Parliamentary Salaries and electorate and expenses allowance	—	8	—	6
North Adelaide Public Golf Course Redevelopment	—	8 763	—	—
Coordinator General's Office	—	2 802	—	—
Office of the Commissioner for Public Sector Employment	—	—	—	11
Other receipts				
Promotion of the State	—	—	—	5
Cash generated from operations	56 492	44 339	28 872	37 227
Cash outflows				
Employee benefit payments				
Coordinator General	605	433	—	—
Parliamentary Salaries and electorate and expenses allowance	919	903	892	886
Coordinator General's Office	—	113	—	—
SA Recreational Fishing Authority	674	—	—	—
Payments for supplies and services				
Promotion of the State	—	—	—	28
Coordinator General's Office	—	101	—	—
SA Recreational Fishing Authority	176	—	—	—
Other	21	18	18	8

	2026-27 Budget	2025-26 Estimated Result	2025-26 Budget	2024-25 Actual
	\$000	\$000	\$000	\$000
Grants and subsidies				
Promotion of the State	—	1 318	—	1 654
SA Recreational Fishing Authority	900	—	—	—
Intra-government transfers				
Promotion of the State	1 030	760	—	100
South Australian Motor Sport	24 530	28 813	25 422	30 117
Office of the Commissioner for Public Sector Employment	—	—	—	3 119
Other	707	695	628	903
Other payments				
Promotion of the State	920	1 142	1 902	205
Cash used in operations	30 482	34 296	28 862	37 020

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
- 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

	2026-27 Budget	
	Cost of provision	
	\$000	FTE
The Hon. CM Scriven	2 465	11.0

Workforce summary

	FTEs as at 30 June		
	2026-27 Budget ^(a)	2025-26 Estimated Result ^(a)	2024-25 Actual ^(b)
Department of Primary Industries and Regions	859.5	881.8	818.6
Administered items for the Department of Primary Industries and Regions ^(c)	1.0	1.0	1.0
Total	860.5	882.8	819.6

(a) The 2026-27 Budget and 2025-26 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			
	2026-27	2025-26	2025-26	2024-25
	Budget	Estimated Result	Budget	Actual
	\$000	\$000	\$000	\$000
Program				
1. Primary Industries	126 405	203 713	139 602	156 713
2. Regional Development	26 638	18 595	35 993	19 144
Total	153 043	222 308	175 595	175 857

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:

- growing the value of primary industries by leveraging government's cross-functional capabilities to pursue opportunities where South Australia has a competitive advantage
- removing barriers to the economic growth of primary industries and the advancement of regions
- protecting and maximising 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
- supporting key regional development drivers and creating strong connections and networks
- performing as a modern, flexible and responsive organisation that values its partners and people.

Investing expenditure summary

The 2026-27 investment program is \$35.5 million.

	Estimated completion	Total project cost	2026-27 Budget	2025-26 Estimated Result	2025-26 Budget
	Quarter	\$000	\$000	\$000	\$000
Existing projects					
Replacement Coastal Research Vessel	Jun 2029	44 350	19 000	—	6 000
Upgrade of the South Australian Aquatic Sciences Centre	Jun 2028	23 579	5 000	641	—
Total existing projects		67 929	24 000	641	6 000
Annual programs					
Minor Capital Works and Equipment	n.a.	n.a.	11 453	19 188	11 840
Total annual programs		n.a.	11 453	19 188	11 840
Total investing expenditure		67 929	35 453	19 829	17 840

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

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Income				
Commonwealth Government revenues	38 690	32 966	27 626	26 709
Intra-government transfers	24 624	21 400	14 820	16 059
Other grants	45 388	61 238	46 821	52 777
Fees, fines and penalties	2 831	2 741	2 741	3 067
Sales of goods and services	21 273	20 229	21 289	13 553
Interest revenue	9 450	4 499	3 604	3 727
Net gain or loss from disposal of assets	—	-2	—	-250
Resources received free of charge	—	—	—	3 436
Other income	17 375	6 777	4 866	7 575
Total income	159 631	149 848	121 767	126 653
Expenses				
Employee benefit expenses	104 974	107 376	103 241	97 302
Supplies and services	90 467	134 701	93 117	106 541
Depreciation and amortisation expenses	9 683	9 565	9 565	9 522
Borrowing costs	30 534	8 334	1 335	1 470
Grants and subsidies	47 975	90 173	51 458	63 636
Intra-government transfers	1 338	2 349	1 596	3 694
Other expenses	1 065	1 063	1 057	1 201
Total expenses	286 036	353 561	261 369	283 366
Net cost of providing services	126 405	203 713	139 602	156 713
FTEs as at June (No.)	840.6	863.0	844.0	803.5

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.

Provides specialist expertise supporting adoption of profitability enhancing knowledge and practices, emissions reduction, resilience, drought response, emergency management and adverse events recovery programs, collaborating with stakeholders to facilitate, deliver and develop policies, projects and programs focused on agricultural productivity.

Highlights 2025-26

- Supported drought affected producers and communities through delivery of the Drought Support package, including continued delivery of recovery and resilience building programs through the Future Drought Fund.
- Implemented the first year of the Sustainable Communities program in South Australia to support River Murray Communities impacted by the Commonwealth Government's water recovery.
- Continued to implement initiatives that support adoption of carbon mitigation technologies and practices which lower emissions.
- Commenced implementation of Stage 2 of electronic identification (eID) to support the sheep and farmed goat sectors meet national traceability requirements ahead of 1 January 2027.
- Continued to work with the wine industry to address current challenges, including delivery of the SA Wine Recovery Program.
- Assisted industry partners to develop key strategic documents to support industry growth including the review of the Grains Industry Blueprint and commenced the development of an Apiary Industry Blueprint.

Targets 2026-27

- Support drought affected producers and communities through delivery of the Drought Support package, including delivery of the SA Drought Loan Scheme, and recovery and resilience building programs through the Future Drought Fund.
- Implement the Primary Industries Future Forward Fund.
- Implement the second year of the Sustainable Communities program in South Australia to support River Murray Communities impacted by the Commonwealth Government's water recovery.
- Finalise implementation of Stage 2 of eID to support the sheep and farmed goat sectors meet the national traceability requirements ahead of 1 January 2027.
- Support grape growers and winemakers through delivery of programs in partnership with industry organisations.

	2026-27 Budget	2025-26 Estimated Result	2025-26 Budget	2024-25 Actual
	\$000	\$000	\$000	\$000
Income	37 439	39 589	27 422	23 742
Expenses	83 625	103 868	61 364	59 640
Net cost of sub-program	46 186	64 279	33 942	35 898
FTEs as at June (No.)	93.1	86.3	99.4	83.1

Explanation of significant movements

The movements in income across the years is primarily due to the timing of payments received for various Commonwealth Government programs, including the Sustainable Communities program, the Future Drought Fund program, South Australian River Murray Irrigation Infrastructure program and Strengthening Australia's Frontline Biosecurity Capability.

The movements in expenses across the years is primarily due to the timing in expenditure for Commonwealth funded programs including the Sustainable Communities program, the Future Drought Fund program, South Australian River Murray Irrigation Infrastructure program and Strengthening Australia's Frontline Biosecurity Capability, and state funded programs including the Drought Support Package and the River Murray Flood relief.

Sub-program 1.2: Fisheries and Aquaculture

Description/objective

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

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

Highlights 2025-26

- Supported the Algal Bloom Taskforce to lead and coordinate the whole of government response and ensured appropriate response and recovery actions were identified and delivered.
- Implemented the commercial Marine Scalefish Fishery Management Plan.
- Developed a Snapper Recovery Plan to inform future management of snapper in areas currently closed to fishing.
- Progressed commercial and recreational fisheries management arrangements based on outcomes from the Allocation Review Committee's recommendations.
- Supported industry in the adoption of electronic catch and effort reporting across South Australia's commercial fisheries.
- Completed the Aquaculture Tenure Allocation Board process and notification to successful applicants, inviting them to submit an aquaculture licence application resulting in expansion and diversification of the aquaculture industry within the Lower Eyre Peninsula aquaculture zone policy area.
- Supported the Cost Recovery Implementation Committee to undertake the fisheries and aquaculture cost recovery compliance and science benchmarking activities.

Targets 2026-27

- Continue to support commercial and recreational fisheries and aquaculture to recover from the impacts of the algal bloom, through ensuring the sustainability of fish stocks.
- Coordinate and implement agreed outcomes from the Cost Recovery Independent Review.
- Work with industry to develop a stock rebuilding plan for the Southern Zone Abalone Fishery.
- Complete the draft Franklin Harbor aquaculture zone policy and release for consultation.
- Support aquaculture industry in development of a blueprint outlining a vision and priorities to guide innovation, investment and growth.

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Income	11 765	5 464	10 995	11 035
Expenses	21 604	23 033	19 626	20 919
Net cost of sub-program	9 839	17 569	8 631	9 884
FTEs as at June (No.)	113.8	123.3	114.7	107.8

Explanation of significant movements

The movement in income across the years is due to changes in industry funded projects undertaken each period, as well as once-off fee relief in the 2025-26 Estimated Result for commercial fishers and aquaculture operators impacted by the algal bloom.

The movement in expenses across the years is due to the timing of industry funded projects and expenditure on algal bloom programs in 2025-26 and 2026-27.

Sub-program 1.3: South Australian Research and Development Institute

Description/objective

The South Australian Research and Development Institute (SARDI) conducts independent applied research to help South Australia's primary industries, regions, and communities grow and prosper. Working with industry, government, and research organisations, SARDI delivers practical, evidence-based solutions to improve productivity, manage climate and biosecurity risk, support sustainable resource use, strengthen market access, and drive food and agri-food innovation across key sectors for long-term impact.

Highlights 2025-26

- Delivered a snapper stock assessment in 2025 to inform future fisheries management.
- Undertook research to evaluate methane emissions reduction and productivity of grazing livestock.
- Commenced Integrated Multitrophic Aquaculture (IMTA) research with field testing and an initial environmental impact model.
- Established an apricot narrow orchard system at the Loxton Research Centre to support industry to transition to systems that reduce operating costs and can better accommodate the adoption of new technology.
- Developed convenient and nutritious value-added food products from Australian pulses.
- Commenced a new collaboration with industry partners to develop new lucerne varieties with improved yield, grazing tolerance and drought resilience for Australian conditions.

Targets 2026-27

- Partner with SA Farming Systems Groups to establish a network of on-farm demonstrations to increase awareness of major greenhouse gas emissions sources and showcase practices to manage emissions intensity in grains production.
- Establish an early algal bloom detection and water quality monitoring and forecasting system within the Office of Algal Bloom Research.
- Assess the effectiveness of different delivery systems for methane mitigating additives in grazing sheep.
- Assess the potential for increased use of horticultural waste as livestock feed to enhance resource management and promote circularity.

- Establish the South Australian node of the Soilborne Disease Initiative (SBDI) to advance research and support industry in identifying and managing soil borne diseases in grain legume crops.
- Report on the monitoring and evaluation of ecological outcomes from the 2025-26 Commonwealth Government environmental water delivery in the Lower Murray and Coorong, Lower Lakes and Murray Mouth to inform adaptive management of water for the environment.

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Income	91 051	81 091	69 058	71 680
Expenses	93 477	106 171	81 367	90 210
Net cost of sub-program	2 426	25 080	12 309	18 530
FTEs as at June (No.)	393.3	402.4	382.5	353.6

Explanation of significant movements

The movement in income across the years is primarily due to externally funded programs and projects including the West Beach Seawater Pipeline extension and Commonwealth Government funding for the replacement of the coastal research vessel.

The movement in expenses across the years is primarily due to the timing of externally funded programs and the response to the algal bloom in 2025-26 and 2026-27.

Sub-program 1.4: Biosecurity

Description/objective

Manages the potential risks to South Australia from pests, weeds and diseases, food borne pathogens and misuse of agricultural and veterinary chemicals relating to primary industries. Leads PIRSA's biosecurity incursion preparedness, as well as other incidents impacting primary production.

Leads large-scale eradication and minimisation programs to reduce the impact of priority weeds and pests 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 2025-26

- Developed a Primary Industries Biosecurity Strategic Plan to protect and support the state's economy, environment, amenity and public health by preventing and reducing pest and disease impacts, maintaining food safety and ensuring responsible agricultural chemical use.
- Delivered priority emergency animal disease preparedness activities including investment in laboratory equipment and mobile units to assist with depopulation and decontamination.
- Managed varroa in alignment with the National Varroa Mite Management Program, including rapid detection and response to the first detections in South Australia, and strong engagement with both the honey bee and horticulture industries to ensure both appropriate varroa risk management and business continuity.
- Continued with the legislative and strategic reform agenda, including regulations to deliver the new *Veterinary Services Act 2023* and initiated the development of a consultation package for the proposed *Biosecurity Act 2025* regulations.

- Continued work on the final stage of the 1600 kilometre rebuild of the South Australian Dog Fence.
- Completed the eradication of several fruit fly outbreaks in South Australia, including Salisbury North, Ceduna, Glynde and Swan Reach.

Targets 2026-27

- Continue with the legislative and strategic reform agenda, including completing the consultation package for *Biosecurity Act 2025* regulations and commencement of the *Veterinary Services Act 2023*.
- Complete a review of the State Biotoxin Management Plan with a focus on ensuring support for any future harmful algal bloom.
- Continue to deliver priority emergency animal disease preparedness activities including improvement of outbreak response planning, and delivery of training for incident response.
- Commence building a dog fence of up to 290 kilometres along the SA-NSW border connecting the existing fence to just north of the River Murray.
- Implement the Primary Industries Biosecurity Strategic Plan to protect and support the state's economy, environment, amenity and public health by preventing and reducing pest and disease impacts, maintaining food safety and ensuring responsible agricultural chemical use.

	2026-27 Budget	2025-26 Estimated Result	2025-26 Budget	2024-25 Actual
	\$000	\$000	\$000	\$000
Income	19 376	23 704	14 292	20 196
Expenses	82 993	116 445	95 912	106 203
Net cost of sub-program	63 617	92 741	81 620	86 007
FTEs as at June (No.)	233.7	244.4	240.7	253.7

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 Government funded programs, including the Building Resilience to Manage Fruit Fly and High Pathogenic Avian Influenza Preparedness and contributions from other jurisdictions for the Tomato Brown Rugose Fruit Virus response.

The movement in expenses across the years is primarily due to the timing of expenditure in relation to the Dog Fence Rebuild program and various state and Commonwealth Government programs including fruit fly response activities, Building Resilience to Manage Fruit Fly, Tomato Brown Rugose Fruit Virus response and contributions to National Eradication activities in other jurisdictions including High Pathogenic Avian Influenza outbreaks in New South Wales and Victoria.

Sub-program 1.5: Forestry Policy

Description/objective

Leads the development and implementation of policy initiatives to support forest industries in South Australia and administers the government's contractual forestry interests. Works closely with industry and the community to promote sustainability and protect the long-term prosperity of forest industries.

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

Highlights 2025-26

- Supported construction of the new Forestry Centre of Excellence facility.
- Worked with land managers and industry partners to coordinate the response to Giant Pine Scale detections in Adelaide's north eastern suburbs.
- Further implemented key projects under the South Australian Wood Fibre and Timber Industry Master Plan.
- Continued to monitor compliance of OneFortyOne Plantations against its lease of the government's plantations in the Green Triangle.

Targets 2026-27

- Continue to support the development of projects that advance forest industries in alignment with the South Australian Wood Fibre and Timber Industry Master Plan.
- Work with Forestry Centre of Excellence partners to support research program development and implementation.
- Work with the South Australian Forest Products Association to deliver a timber promotion campaign to showcase the everyday role timber plays in South Australian homes, workplaces, and the economy.

	2026-27 Budget	2025-26 Estimated Result	2025-26 Budget	2024-25 Actual
	\$000	\$000	\$000	\$000
Income	—	—	—	—
Expenses	4 337	4 044	3 100	6 394
Net cost of sub-program	4 337	4 044	3 100	6 394
FTEs as at 30 June (No.)	6.7	6.6	6.7	5.3

Explanation of significant movements

The movement in expenses across the years is primarily due to the timing of expenditure for the Forestry Centre of Excellence, the Forest Products Masterplan and support activities in the Bundaleer Forest Community Areas.

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 and 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 2025-26

- Delivered investment through the Thriving Regions Fund with the aim of achieving thriving, resilient regional communities with improved quality of life and diverse leadership, attracting and retaining a skilled workforce, and capitalising on growth potential.
- Supported Regional Development Australia Associations to deliver place-based projects and programs, highlight investment opportunities and priorities in the region, and collaborated on delivery of the Regional Leadership Development Program.
- Collaborated with the Commonwealth Government and telecommunications providers to support initiatives and facilitate investment in digital connectivity in regional South Australia.
- Continued to support the delivery of government policy priorities in regional South Australia.

Targets 2026-27

- Deliver investment through the Thriving Regions Fund which contributes to stronger regional communities, improved liveability, strong leadership capability, and regional growth outcomes.
- Support Regional Development Australia Associations to deliver priority place-based initiatives, progress regional investment opportunities, and support delivery of the Regional Leadership Development program.
- Support the delivery of government policy priorities in regional South Australia, by providing regional intelligence, stakeholder engagement and advice to inform whole of government policy development and implementation.

Program summary — income, expenses and FTEs

	2026-27 Budget	2025-26 Estimated Result	2025-26 Budget	2024-25 Actual
	\$000	\$000	\$000	\$000
Income				
Commonwealth Government revenues	250	2 250	2 250	2 500
Total income	250	2 250	2 250	2 500

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Expenses				
Employee benefit expenses	2 696	2 532	2 508	2 446
Supplies and services	397	451	383	921
Grants and subsidies	18 885	6 332	23 452	5 475
Intra-government transfers	4 910	11 530	11 900	12 764
Other expenses	—	—	—	38
Total expenses	26 888	20 845	38 243	21 644
Net cost of providing services	26 638	18 595	35 993	19 144
FTEs as at 30 June (No.)	18.9	18.8	19.3	15.1

Explanation of significant movements

The reduction in income in the 2026-27 Budget relates to Commonwealth Government funding for the Regional Roads Australia Mobile program.

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

Department of Primary Industries and Regions

Statement of comprehensive income

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Income				
Appropriation	304 756	240 930	172 822	162 720
Other income from state government	—	1 939	—	91
Commonwealth sourced revenues	38 940	35 216	29 876	29 209
Intra-government transfers	24 624	21 400	14 820	16 059
Other grants	45 388	61 238	46 821	52 777
Fees, fines and penalties	2 831	2 741	2 741	3 067
Sales of goods and services	21 273	20 229	21 289	13 553
Interest revenues	9 450	4 499	3 604	3 727
Net gain or loss on disposal of assets	—	-2	—	-250
Resources received free of charge	—	—	—	3 436
Other income	17 375	6 777	4 866	7 575
Total income	464 637	394 967	296 839	291 964
Expenses				
Employee related expenses				
Salaries, wages, annual and sick leave	84 548	86 648	83 201	82 294
Long service leave	4 256	4 270	4 180	2 608
Payroll tax	4 796	4 844	4 648	4 679
Superannuation	12 444	12 526	12 100	9 645
Other	1 626	1 620	1 620	522
Supplies and services				
General supplies and services	90 646	134 939	93 287	107 462
Consultancy expenses	218	213	213	—
Depreciation and amortisation	9 683	9 565	9 565	9 522
Borrowing costs	30 534	8 334	1 335	1 470
Grants and subsidies	66 860	96 505	74 910	69 111
Intra-government transfers	6 248	13 879	13 496	16 458
Other expenses	1 065	1 063	1 057	1 239
Total expenses	312 924	374 406	299 612	305 010
Net result	151 713	20 561	-2 773	-13 046
Other comprehensive income				
Net gain on financial assets taken to equity	—	—	—	2 831
Change in PPE Asset Revaluation Reserve Surplus	—	—	—	7 518
Total comprehensive result	151 713	20 561	-2 773	-2 697

Department of Primary Industries and Regions

Statement of comprehensive income

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Net cost of services calculation				
Income	464 637	394 967	296 839	291 964
Less				
Appropriation	304 756	240 930	172 822	162 720
Other income from state government	—	1 939	—	91
Income included in net cost of services	159 881	152 098	124 017	129 153
Expenses	312 924	374 406	299 612	305 010
Expenses included in net cost of services	312 924	374 406	299 612	305 010
Net cost of services	153 043	222 308	175 595	175 857

Department of Primary Industries and Regions

Statement of financial position

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Assets				
Current assets				
Cash and cash equivalents	93 912	111 804	98 800	135 742
Receivables	265 103	109 617	62 437	58 264
Inventories	1 807	1 807	2 102	1 807
Other current assets	1 491	1 491	1 386	1 491
Total current assets	362 313	224 719	164 725	197 304
Non-current assets				
Financial assets	37 360	37 360	34 529	37 360
Land and improvements	180 769	169 932	165 517	168 430
Plant and equipment	46 858	30 450	36 063	22 441
Intangible assets	6 903	8 378	2 153	7 759
Biological assets — other	2 937	2 937	2 681	2 937
Other non-current assets	43	43	34	43
Total non-current assets	274 870	249 100	240 977	238 970
Total assets	637 183	473 819	405 702	436 274
Liabilities				
Current liabilities				
Payables	21 609	21 609	24 705	21 609
Short-term borrowings	88	88	2	8 240
Employee related liabilities				
Salaries and wages	263	608	794	286
Annual leave	8 169	7 822	7 838	7 475
Long service leave	1 488	1 762	2 150	2 036
Other	642	642	641	642
Short-term provisions	581	573	457	565
Other current liabilities	29 440	29 440	22 127	29 440
Total current liabilities	62 280	62 544	58 714	70 293
Non-current liabilities				
Long-term borrowings	50 783	39 483	24 964	15 365
Long-term employee related liabilities				
Long service leave	18 214	17 331	17 276	16 448
Long-term provisions	1 773	1 670	1 919	1 567
Other non-current liabilities	3 919	4 290	3 993	4 661
Total non-current liabilities	74 689	62 774	48 152	38 041
Total liabilities	136 969	125 318	106 866	108 334
Net assets	500 214	348 501	298 836	327 940

Department of Primary Industries and Regions

Statement of financial position

	2025-26		2025-26 Budget \$000	2024-25 Actual \$000
	2026-27 Budget \$000	Estimated Result \$000		
Equity				
Retained earnings	368 443	216 730	177 414	196 169
Asset revaluation reserve	112 100	112 100	104 582	112 100
Other reserves	19 671	19 671	16 840	19 671
Total equity	500 214	348 501	298 836	327 940

Balances as at 30 June end of period.

Department of Primary Industries and Regions

Statement of cash flows

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Operating activities				
<i>Cash inflows</i>				
Appropriation	304 756	240 930	172 822	162 720
Commonwealth sourced receipts	38 940	35 216	29 876	29 209
Intra-government transfers	24 624	21 400	14 820	16 059
Other grants	45 388	61 238	46 821	64 843
Fees, fines and penalties	2 831	2 741	2 741	3 030
Sales of goods and services	21 274	20 230	21 290	13 829
Interest received	9 450	4 499	3 604	2 336
Dividends received	500	500	500	1 526
GST received	—	—	—	8 834
Other receipts from state government	—	1 939	—	91
Other receipts — other	9 278	4 790	4 366	2 960
Cash generated from operations	457 041	393 483	296 840	305 437
<i>Cash outflows</i>				
Employee related payments	107 008	108 579	104 420	99 025
Payments for supplies and services	91 235	135 523	93 871	114 657
Interest paid	2 271	1 269	1 335	1 496
Grants and subsidies	66 860	96 505	74 910	70 034
Intra-government transfers	6 248	13 879	13 496	16 458
Other payments	1 005	1 003	997	1 549
Cash used in operations	274 627	356 758	289 029	303 219
Net cash provided by (+)/used in (-) operating activities	182 414	36 725	7 811	2 218
Investing activities				
<i>Cash inflows</i>				
Proceeds from sale of property, plant and equipment	—	132	—	2 782
Repayment of advances	10 400	8 134	8 134	9 549
Cash generated from investing activities	10 400	8 266	8 134	12 331
<i>Cash outflows</i>				
Purchase of property, plant and equipment	35 453	17 735	17 840	7 023
Purchase of intangibles	—	2 094	—	3 475
Advances paid	186 553	65 066	2 600	—
Cash used in investing activities	222 006	84 895	20 440	10 498
Net cash provided by (+)/used in (-) investing activities	-211 606	-76 629	-12 306	1 833

Department of Primary Industries and Regions

Statement of cash flows

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Financing activities				
<i>Cash inflows</i>				
Proceeds of borrowings	21 700	24 100	2 600	—
Cash generated from financing activities	21 700	24 100	2 600	—
<i>Cash outflows</i>				
Repayment of borrowings	10 400	8 134	8 134	8 155
Repayment of leases	—	—	—	953
Cash used in financing activities	10 400	8 134	8 134	9 108
Net cash provided by (+)/used in (-) financing activities	11 300	15 966	-5 534	-9 108
Net increase (+)/decrease (-) in cash equivalents	-17 892	-23 938	-10 029	-5 057
Cash and cash equivalents at the start of the period	111 804	135 742	108 829	140 799
Cash and cash equivalents at the end of the period	93 912	111 804	98 800	135 742

Administered items for the Department of Primary Industries and Regions

Statement of comprehensive income

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Income				
Appropriation	5 326	5 201	5 196	5 061
Intra-government transfers	—	268	—	172
Fees, fines and penalties	16 978	12 377	16 234	16 920
Sales of goods and services	956	956	956	667
Interest revenues	474	474	474	670
Other income	14 818	14 809	14 761	15 569
Total income	38 552	34 085	37 621	39 059
Expenses				
Employee related expenses				
Salaries, wages, annual and sick leave	438	432	427	421
Supplies and services				
General supplies and services	2 828	3 058	2 825	3 060
Grants and subsidies	19 212	19 357	19 105	18 049
Intra-government transfers	16 052	11 776	15 245	16 118
Other expenses	134	131	131	136
Total expenses	38 664	34 754	37 733	37 784
Total comprehensive result	-112	-669	-112	1 275

Administered items for the Department of Primary Industries and Regions

Statement of financial position

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Assets				
Current assets				
Cash and cash equivalents	22 849	22 942	20 316	23 595
Receivables	3 678	3 678	3 381	3 678
Total current assets	26 527	26 620	23 697	27 273
Total assets	26 527	26 620	23 697	27 273
Liabilities				
Current liabilities				
Payables	1 201	1 188	683	1 175
Employee related liabilities				
Salaries and wages	9	3	3	—
Other current liabilities	1 290	1 290	447	1 290
Total current liabilities	2 500	2 481	1 133	2 465
Total liabilities	2 500	2 481	1 133	2 465
Net assets	24 027	24 139	22 564	24 808
Equity				
Retained earnings	24 027	24 139	22 564	24 808
Total equity	24 027	24 139	22 564	24 808

Balances as at 30 June end of period.

Administered items for the Department of Primary Industries and Regions

Statement of cash flows

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Operating activities				
Cash inflows				
Appropriation	5 326	5 201	5 196	5 061
Intra-government transfers	—	268	—	172
Fees, fines and penalties	16 978	12 377	16 234	17 439
Sales of goods and services	956	956	956	667
Interest received	474	474	474	677
Other receipts — other	14 818	14 809	14 761	16 281
Cash generated from operations	38 552	34 085	37 621	40 297
Cash outflows				
Employee related payments	432	429	424	421
Payments for supplies and services	2 815	3 045	2 812	2 854
Grants and subsidies	19 212	19 357	19 105	18 462
Intra-government transfers	16 052	11 776	15 245	16 118
Other payments	134	131	131	113
Cash used in operations	38 645	34 738	37 717	37 968
Net cash provided by (+)/used in (-) operating activities	-93	-653	-96	2 329
Net increase (+)/decrease (-) in cash equivalents	-93	-653	-96	2 329
Cash and cash equivalents at the start of the period	22 942	23 595	20 412	21 266
Cash and cash equivalents at the end of the period	22 849	22 942	20 316	23 595

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

The increase in net assets in 2026-27 is primarily due to the provision of low interest loans under the South Australia Drought Loan Scheme to support drought affected grain and livestock farmers.

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

Movements in income and expenditure across the years primarily reflect licence fee relief provided in 2025-26 to the fishing and aquaculture sectors as part of the algal bloom response.

Statement of financial position — administered items

Explanation of significant movements

No major variances.

Statement of cash flows — administered items

Explanation of significant movements

The movements in cash inflows and outflows are generally consistent with the changes discussed above under the statement of comprehensive income and 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 Primary Industries and Regions Statement of cash flows

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Operating activities				
Cash inflows				
Appropriation				
Parliamentary salaries and electorate expense allowances	438	432	427	420
Forestry community service obligation payment	4 888	4 769	4 769	4 641
Intra-government transfers				
Fisheries Research and Development Fund	—	268	—	172
Fees, fines and penalties				
Fisheries licence fees	15 734	10 853	14 990	16 009
Aquaculture licence fees	1 244	1 524	1 244	1 430
Sales of goods and services				
Various industry funds	956	956	956	667
Interest received				
Various industry funds	474	474	474	677
Other receipts				
Various industry funds	14 818	14 809	14 761	16 281
Cash generated from operations	38 552	34 085	37 621	40 297
Cash outflows				
Employee benefit payments				
Parliamentary salaries and electorate expense allowances	432	429	424	421
Payments for supplies and services				
Various industry funds	2 815	3 045	2 812	2 854
Grants and subsidies				
Regulatory fees paid from Fisheries Research and Development Fund	687	955	687	485
Regulatory fees paid from Aquaculture Resource Management Fund	291	275	291	279
Forestry community service obligation payment	4 379	4 272	4 272	4 156
Various industry funds	13 855	13 855	13 855	13 542
Intra-government transfers				
Regulatory fees transferred from Fisheries Research and Development Fund	13 256	8 448	12 518	12 440
Regulatory fees transferred from Aquaculture Resource Management Fund	1 829	2 382	1 829	1 986

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Forestry community service obligation payment	509	497	497	486
Various industry funds	458	449	401	1 206
Other payments				
Various industry funds	134	131	131	113
Cash used in operations	38 645	34 738	37 717	37 968
Net cash provided by state government	5 326	5 201	5 196	5 061
Net cash provided by (+)/used in (-) operating activities	-93	-653	-96	2 329
Net increase (+)/decrease (-) in cash equivalents	-93	-653	-96	2 329
Cash and cash equivalents at the start of the financial year (as at 1 July)	22 942	23 595	20 412	21 266
Cash and cash equivalents at the end of the financial year (as at 30 June)	22 849	22 942	20 316	23 595

Agency: Department of State Development

Minister for State Development

Minister for Education, Training and Skills

Minister for Small and Family Business

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State Development

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Objective

The Department of State Development drives sustainable economic growth by increasing industrial capability and capacity, developing the state's research and innovation system, developing a skilled workforce, attracting investment and facilitating trade. The department's role is to drive economic development and ensure that South Australia capitalises on opportunities in priority sectors and major projects.

Working with key industry, business, university and research stakeholders, as well as across government and our international network, the department aims to increase productivity and help businesses to grow and succeed locally, nationally, and globally.

Ministerial responsibilities

Minister	Programs	Sub-programs
The Hon. CJ Picton Minister for State Development	1. State Development	Nil
The Hon. LP Hood Minister for Education, Training and Skills	2. Skills SA	Nil
The Hon. NP Clancy Minister for Small and Family Business	3. Small and Family Business	Nil

Administered items

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

- 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*
- Payments to the Department for Infrastructure and Transport for student travel associated with higher education and vocational education and training (VET)
- South Australian Skills Commission.

Statutes

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

Ministerial office resources

	2026-27 Budget	
	Cost of provision	
	\$000	FTE
The Hon. CJ Picton	2 710	14.0

Workforce summary

	FTEs as at 30 June		
	2026-27 Budget ^(a)	2025-26 Estimated Result ^(a)	2024-25 Actual ^(b)
Department of State Development	370.6	391.9	371.3
Administered items for the Department of State Development	2.0	2.0	2.0
South Australian Skills Commission ^(c)	55.5	55.5	46.2
Total	428.1	449.4	419.5

(a) The 2026-27 Budget and 2025-26 Estimated Result reflect the established FTE cap.

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

(c) South Australian Skills Commission is reported under administered items for the Department of State Development.

Program net cost of services summary

	Net Cost of Services			
	2026-27 Budget	2025-26 Estimated Result	2025-26 Budget	2024-25 Actual
	\$000	\$000	\$000	\$000
Program				
1. State Development	100 121	105 897	99 944	77 574
2. Skills SA	383 031	419 156	375 826	392 135
3. Small and Family Business	6 467	44 543	9 401	20 390
Total	489 619	569 596	485 171	490 099

Key agency outputs

- Industry policy and programs that build on our state's competitive strengths, increase value-adding activity, and support the knowledge-based jobs of the future.
- Investment in South Australia's research and innovation system and supporting collaboration between government, industry, and the science and research community.
- Workforce development policy and strategies designed and implemented with industries and regions.
- Skilled and business migration programs to help business and industry access a skilled workforce.
- Services and programs to support small and family businesses to start, operate and grow.
- Higher education and international education policies and programs to build a progressive sector.
- Services and support to enhance South Australia's training sector to meet the current and emerging skill needs.
- Investment in training aligned to government priorities to meet skill needs and create pathways to further education or jobs.
- Target, attract and facilitate productive investment into South Australia.
- Link South Australian industries with on-the-ground trade and investment opportunities in key global markets through a network of international offices.

- Targeted business development and export capability programs to increase and diversify exports.
- Through Brand SA, championing the South Australian state brand to local, national and international audiences.

Investing expenditure summary

The 2026-27 investment program is \$4.7 million.

	Estimated completion Quarter	Total project cost \$000	2026-27 Budget \$000	2025--26 Estimated Result \$000	2025-26 Budget \$000
Existing projects					
State workforce planning ^(a)	Jun 2026	631	—	251	—
Tauondi Aboriginal Community College — site remediation	Jun 2029	9 065	4 256	3 836	5 446
Total existing projects		9 696	4 256	4 087	5 446
Annual programs					
Annual investing program	n.a.	n.a.	417	676	676
Total annual programs		n.a.	417	676	676
Total investing expenditure		9 696	4 673	4 763	6 122

(a) The total project cost includes operating expenditure.

Program 1: State Development

Description/objective

The department supports the growth of South Australia's economy by developing supply chain capability in key industries such as defence, supporting businesses, industry sectors and regions to adopt critical technologies and access a skilled workforce, including through access to skilled and business migration programs and access to higher and international education.

The department fosters a high-quality research and innovation system, drives research excellence, collaboration, translation and commercialisation, and supports entrepreneurs to develop products and take them to the world.

The department also grows exports by supporting local businesses to grow and diversify export opportunities and connecting them with international buyers through inbound and outbound business missions and on-ground support in market, works with national and international companies to target, attract and facilitate investment into South Australia, and strengthens the state's reputation through the state brand.

Highlights 2025-26

- Collaborated with industry and business to develop strategies and initiatives to optimise government investment in skills and workforce programs, including the South Australian Defence Industry Workforce and Skills Action Plan, and attracted and retained talent for South Australia through the state's migration policy and programs.
- Delivered policies and programs to increase industrial capability and capacity and connected South Australian suppliers to key projects in defence, energy, mining, water, infrastructure and construction through the Industry Capability Network SA (ICNSA).
- Facilitated high impact investments into South Australia's science, research and innovation system to support emerging industries and critical technologies and delivered programs to entrepreneurs and startups to grow innovative business, attract investment capital, generate revenue and create jobs.
- Supported the transition planning for Adelaide University, ahead of its official opening on 5 January 2026.
- Facilitated export outcomes for South Australia, including helping businesses navigate a challenging global economic environment, coordinating outbound and inbound missions to and from priority markets to take advantage of major global events, including World Expo 2025 Osaka, and delivering comprehensive state brand resources to increase awareness and support for South Australian business in local, national and global markets.
- Leveraged the state's competitive strengths to facilitate inbound national and international investment in sectors of opportunity, securing jobs and building industrial capability.

Targets 2026-27

- Support the Minister for State Development to deliver the government's AUKUS and Housing skills election commitments.
- Deliver the state's migration policy and programs and work collaboratively with industry to attract and retain targeted global talent for South Australia.
- Continue to facilitate high impact investments in South Australia's science, research and innovation system, and deliver programs and services to entrepreneurs and startups.
- Facilitate inbound investment into South Australia through leveraging and promoting our competitive strengths and continue to secure opportunities through Invest SA's significant pipeline building capability for the state.

- Facilitate export outcomes for South Australia through the department's export assistance and programs, including services to help South Australian businesses navigate a challenging global economic environment, and coordinating outbound and inbound missions to and from priority markets to take advantage of major global trade and investment events such as the China International Import Expo.
- Increase state brand business registrations and support South Australian business growth in local, national and global markets by embedding widespread use of state brand assets and guidelines, and promoting their value to businesses.

Program summary — income, expenses and FTEs

	2026-27 Budget	2025-26 Estimated Result	2025-26 Budget	2024-25 Actual
	\$000	\$000	\$000	\$000
Income				
Commonwealth sourced revenues	396	384	384	1 373
Intra-government transfers	340	1 449	770	10 287
Sales of goods and services	2 447	3 030	2 501	2 427
Interest revenues	42	57	29	59
Resources received free of charge	—	—	—	732
Other income	1 410	7 502	1 400	5 310
Total income	4 635	12 422	5 084	20 188
Expenses				
Employee benefit expenses	36 728	36 846	35 999	34 693
Supplies and services	21 081	22 900	21 667	24 045
Depreciation and amortisation	1 565	1 411	1 843	1 611
Borrowing costs	143	188	164	205
Grants and subsidies	45 211	56 946	45 329	35 929
Other expenses	28	28	26	1 279
Total expenses	104 756	118 319	105 028	97 762
Net cost of providing services	100 121	105 897	99 944	77 574
FTEs as at 30 June (No.)	225.7	231.8	223.7	235.6

Explanation of significant movements

The higher total income in the 2025-26 Estimated Result compared to the 2026-27 Budget and 2025-26 Budget is primarily due to net proceeds received from Renewal SA for the sale of land in 2025-26 (\$6.1 million).

The \$15.1 million decrease in total income in the 2025-26 Budget compared to the 2024-25 Actual is primarily due to trade and investment carryovers transferred from the Department for Housing and Urban Development into 2024-25 (\$8.2 million), lower net proceeds for the sale of land (\$2.9 million) and lower funding for the Degree Apprenticeship Pilot program (\$1.0 million).

The higher total expenditure in the 2025-26 Estimated Result compared to the 2026-27 Budget and 2025-26 Budget is primarily due to the carryover of time-limited trade and investment initiatives from 2024-25 (\$9.5 million) and higher National Collaborative Research Infrastructure Strategy expenditure in line with contractual commitments (\$2.6 million).

Performance indicators

	2026-27 Target	2025-26 Estimated Result	2025-26 Target	2024-25 Actual
No. of science and research collaboration projects supported	29	31	25	35
No. of start-up and early-stage companies supported <i>Indicator based on engagement activities of companies through the Research and Innovation unit within the department. The 2026-27 Target is lower than the 2025-26 Target as the target varies from year to year based on business enquiries to the Research and Innovation unit within DSD and the leads generated through events or third parties. The increasing maturity of the ecosystem provides other avenues for support including through university programs and private operators.</i>	500	591	600	673
No. of entrepreneurship and innovation ecosystem initiatives supported	7	9	9	10
Private investment in innovative early-stage companies <i>Indicator based on private co-investment supporting Stream 2 of the Research and Innovation Fund (RIF) and the South Australian Venture Capital Fund (SAVCF). The 2024-25 Actual is significantly higher as the value of private investment into early-stage companies is influenced by the number of investments in a particular year, which can vary depending on deal flow and the timing of the capital raised.</i>	\$5m	\$2m	\$10m	\$157m
Contract wins facilitated through the ICNSA program	\$200m	\$200m	\$200m	\$209m
Investment secured through Invest SA investment facilitation	\$950m	\$878m	\$850m	\$920m
New jobs secured through Invest SA investment facilitation	4 000	1 230	4 000	1 081
Value of exports supported directly through the department's services and programs <i>Wording of indicator revised from 2026-27, with no change to measurement.</i>	\$175m	\$205m	\$165m	\$178m
Client satisfaction on trade and investment support activity	85%	93%	85%	95%

Activity indicators

	2026-27 Projection	2025-26 Estimated Result	2025-26 Projection	2024-25 Actual
No. of innovation precincts connected to the GigCity network <i>Indicator discontinued from 2026-27 as the GigCity network and program is well established having been in place since 2017.</i>	n.a.	21	21	21
No. of science and research projects supported	4	5	5	5
No. of workspaces available at the start-up hub at Lot Fourteen	180	180	180	180
No. of start-up and entrepreneurship events, programs and seminars <i>Indicator based on number of activities delivered by Stone and Chalk at the start-up hub at Lot Fourteen and other department supported seminars, workshops, conferences and events.</i>	200	275	200	232
No. of science events, programs and strategic discussions attended by the Chief Scientist	100	114	60	101

	2026-27 Projection	2025-26 Estimated Result	2025-26 Projection	2024-25 Actual
Leveraged early-stage private investment in innovative companies	2:1	0.6:1	2:1	17.9:1
<i>Indicator based on private co-investment supporting Stream 2 of the RIF and the SAVCF.</i>				
No. of employer sponsored positions processed by South Australia, including Designated Area Migration Agreements	1 600	1 550	1 400	2 256
No. of skilled nominations made by South Australia	n.a.	2 250	2 250	3 800
<i>At the time of the 2026-27 Budget, the 2026-27 allocation had not been issued by the Commonwealth Government.</i>				
Number of South Australian businesses receiving export services from the department	520	421	500	606

Program 2: Skills SA

Description/objective

As the steward of South Australia's vocational education and training (VET) system, Skills SA is focused on developing skilled people and a connected skills system through:

- aligning training investment with the critical skills needed to fulfill major projects in high-growth sectors and areas of strategic economic priority
- providing tailored supports and services to help students, apprentices and trainees make informed learning choices, complete their studies and transition into the workforce
- working in partnership with industry, registered training organisations, Aboriginal community-controlled organisations and the community to build the workforce and deepen insights through engagement and robust data
- focusing on quality, flexible, responsive and innovative training delivery that meets industry skills needs.

Highlights 2025-26

- In partnership with the Commonwealth Government, continued to facilitate Fee Free TAFE and VET places with TAFE SA and non-government training providers.
- Continued investing in subsidised VET courses at TAFE SA and non-government training providers, focusing on quality delivery, completions, learner wellbeing, culturally safe and inclusive VET learning environments, and increased access for regional and remote learners.
- Continued collaboration on national stewardship of the VET system and local delivery of agreed National Skills Agreement (NSA) priorities and policy initiatives.
- Enhanced planning to ensure public investment in VET and skills initiatives addresses skills shortages and aligns to strategic economic priorities.
- Continued the design and implementation of the Digital Transformation program, with delivery of phase 1 in August 2025, and VET Data Streamlining program in collaboration with the Commonwealth Government.

Targets 2026-27

- Support the Minister for Education, Training and Skills to deliver the government's AUKUS and Housing skills election commitments.
- Continue investment in training delivery at TAFE SA and non-government training providers, focusing on quality delivery, training outcomes, learner wellbeing, culturally safe and inclusive VET learning environments, and increased access for regional and remote learners.
- Continue collaboration on national stewardship of the VET system and local delivery of agreed NSA priorities.
- Establish an Aboriginal partnership committee under the NSA Closing the Gap bilateral implementation plan.
- Implementation of actions aligned to NSA bilateral implementation plans to support VET Workforce, Closing the Gap, Foundation Skills and Completions policy initiatives.
- Continue the design and implementation of the Digital Transformation and the VET Data Streamlining programs.

Program summary — income, expenses and FTEs

	2026-27 Budget	2025-26 Estimated Result	2025-26 Budget	2024-25 Actual
	\$000	\$000	\$000	\$000
Income				
Commonwealth sourced revenues	72 839	65 289	60 682	43 093
Sales of goods and services	72	409	—	348
Resources received free of charge	—	—	—	316
Other income	—	—	—	1 386
Total income	72 911	65 698	60 682	45 143
Expenses				
Employee benefit expenses	20 363	19 146	17 572	15 005
Supplies and services	3 753	15 056	6 933	13 152
Depreciation and amortisation	815	674	2 071	762
Borrowing costs	—	—	—	1
Grants and subsidies	431 002	449 970	409 932	407 916
Other expenses	9	8	—	442
Total expenses	455 942	484 854	436 508	437 278
Net cost of providing services	383 031	419 156	375 826	392 135
FTEs as at 30 June (No.)	132.6	131.5	132.8	111.9

Explanation of significant movements

The \$7.2 million increase in total income in the 2026-27 Budget compared to the 2025-26 Estimated Result is primarily due to higher funding for NSA policy initiatives.

The \$20.6 million increase in total income in the 2025-26 Estimated Result compared to the 2024-25 Actual is primarily due to the increase in funding for NSA policy initiatives (\$15.5 million) and Fee Free TAFE (\$6.7 million).

The \$28.9 million decrease in total expenses in the 2026-27 Budget compared to the 2025-26 Estimated Result is primarily due to higher training activity being delivered by non-government training providers in 2025-26.

The \$47.6 million increase in total expenses in the 2025-26 Estimated Result compared to the 2024-25 Actual is primarily due to increased expenditure associated with the implementation of NSA policy initiatives (\$27.5 million) and increase in training activity being delivered by non-government training providers to meet higher demand and support AUKUS and Housing skills election commitments (\$10.4 million).

Performance indicators

	2026-27 Target	2025-26 Estimated Result	2025-26 Target	2024-25 Actual
% of apprentices and trainees completing their training contract ^(a)	65.0%	50.8%	65.0%	55.7%
No. of apprentices and trainees in training ^(a)	23 000	22 500	21 600	22 300
% of employer satisfaction with VET ^(b)	70.0%	67.0%	70.0%	n.a.
% of government funded VET graduates rating their satisfaction with quality of training at 4 or more on a scale of 1 (strongly disagree) to 5 (strongly agree) ^(a)	90.0%	90.5%	90.0%	90.7%
% of government funded VET graduates who improved their employment circumstances after training ^(a)	70.0%	65.5%	70.0%	68.5%
No. of people participating in government funded VET ^(a)	75 000	72 900	75 000	71 700
% of qualification completions at Certificate III and above for government funded VET ^(a)	80.0%	78.2%	80.0%	80.7%
No. of South Australian apprentices and trainees in training aligned to government priority areas ^(c)	16 100	15 800	15 100	15 400

(a) Data sourced from National Centre for Vocational Education Research (NCVER).

(b) Data sourced from the Report on Government Services and is only available every two years.

(c) Government priority areas — vocational education and training courses aligned to occupations in sectors including Health and Care, Building and Infrastructure, Defence and Manufacturing, Clean Energy, Education and Technology and Artificial Intelligence.

Activity indicators

	2026-27 Projection	2025-26 Estimated Result	2025-26 Projection	2024-25 Actual
Government expenditure per annual hours of VET delivery	\$21.50	\$23.55	\$19.85	\$22.33

Data sourced from the Report on Government Services.

Program 3: Small and Family Business

Description/objective

To support small and family businesses in South Australia to grow, innovate and take advantage of new market opportunities by:

- providing information, tools and resources to business owners and managers
- delivering targeted capability development programs to address capability and knowledge gaps, build stronger business foundations, and accelerate growth
- improving access to government services through diverse communication streams and easy access to tools, information and services.

Highlights 2025-26

- Continued delivering programs and initiatives under South Australia's Small Business Strategy 2023-2030 to respond to the needs of small and family businesses.
- Delivered Small Business Week 2025 in partnership with government and industry stakeholders.
- Continued growing women-owned and led South Australian businesses through the Women in Business program.
- Administered the Powering Business Grants program to support businesses to upgrade to more energy efficient systems to reduce and manage energy use and costs.
- Administered the Algal Bloom Small Business Support Grant, Algal Bloom Fisheries and Aquaculture Assistance Grant and the Algal Bloom Resilience Grant to support businesses impacted by the algal bloom.

Targets 2026-27

- Support the Minister for Small and Family Business to deliver the government's Fleurieu Food Producers Hub election commitment.
- Continue delivering programs and initiatives under South Australia's Small Business Strategy 2023-2030 to respond to the needs of small and family businesses.
- Continue growing women-owned and led South Australian businesses through the Women in Business program.

Program summary — income, expenses and FTEs

	2026-27 Budget	2025-26 Estimated Result	2025-26 Budget	2024-25 Actual
	\$000	\$000	\$000	\$000
Income				
Intra-government transfers	150	25 026	9 140	16 782
Sales of goods and services	7	99	21	73
Resources received free of charge	—	—	—	66
Other income	—	—	—	6
Total income	157	25 125	9 161	16 927

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Expenses				
Employee benefit expenses	1 967	4 641	2 625	3 140
Supplies and services	869	5 932	4 013	1 640
Depreciation and amortisation	18	35	50	33
Grants and subsidies	3 769	59 059	11 873	32 415
Other expenses	1	1	1	89
Total expenses	6 624	69 668	18 562	37 317
Net cost of providing services	6 467	44 543	9 401	20 390
FTEs as at 30 June (No.)	12.3	28.6	16.1	23.8

Explanation of significant movements

The higher total income in the 2025-26 Estimated Result compared to the 2026-27 Budget, 2025-26 Budget and 2024-25 Actual is primarily due to higher funding in 2025-26 from the Business Growth Fund for powering business grants (\$20 million) partially offset by funding for the energy efficiency grants provided in 2024-25 (\$12.9 million).

The higher total expenses in the 2025-26 Estimated Result compared to the 2026-27 Budget, 2025-26 Budget and 2024-25 Actual is primarily due to higher expenditure in 2025-26 relating to:

- the algal bloom response (\$22.8 million) and powering business grants (\$20 million); and
- final grant payments for the Whyalla Small Business Support Grant program and the South Australian Creditor Assistance scheme (\$8.9 million).

Performance indicators

	2026-27 Target	2025-26 Estimated Result	2025-26 Target	2024-25 Actual
No. of businesses provided with solutions to support their growth and competitiveness	9 500	10 485	8 300	13 052
<i>The 2025-26 Estimated Result is higher than the 2025-26 Target due to the delivery of the Powering Business Grant, Algal Bloom Small Business Support Grant, Algal Bloom Fisheries and Aquaculture Assistance Grant and the Algal Bloom Resilience Grant.</i>				

Activity indicators

	2026-27 Projection	2025-26 Estimated Result	2025-26 Projection	2024-25 Actual
No. of businesses provided with base level information resources	110 000	139 632	110 000	125 031
<i>The 2025-26 Estimated Result is higher than the 2025-26 Projection due to the significant increase in web traffic to the business.sa.gov.au website for information about the Powering Business Grant, Algal Bloom Small Business Support Grant, Algal Bloom Fisheries and Aquaculture Assistance Grant and the Algal Bloom Resilience Grant.</i>				
No. of businesses supported to build capability	10 700	14 332	9 700	11 997
<i>The 2025-26 Estimated Result is higher than the 2025-26 Projection due to the significant increase in Infoline calls and emails directly relating to the Powering Business Grant, Algal Bloom Small Business Support Grant, Algal Bloom Fisheries and Aquaculture Assistance Grant and the Algal Bloom Resilience Grant.</i>				

Department of State Development

Statement of comprehensive income

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Income				
Appropriation	488 899	515 322	479 748	433 071
Other income from state government	—	40 551	—	64 557
Commonwealth sourced revenues	73 235	65 673	61 066	44 466
Intra-government transfers	490	26 475	9 910	27 069
Sales of goods and services	2 526	3 538	2 522	2 848
Interest revenues	42	57	29	59
Resources received free of charge	—	—	—	1 114
Other income	1 410	7 502	1 400	6 702
Total income	566 602	659 118	554 675	579 886
Expenses				
Employee related expenses				
Salaries, wages, annual and sick leave	46 992	48 633	44 690	43 261
Long service leave	2 316	2 295	2 222	1 486
Payroll tax	3 032	3 018	2 878	2 512
Superannuation	6 645	6 615	6 334	5 203
Other	73	72	72	376
Supplies and services				
General supplies and services	25 595	42 827	32 329	38 049
Consultancy expenses	108	1 061	284	788
Depreciation and amortisation	2 398	2 120	3 964	2 406
Borrowing costs	143	188	164	206
Grants and subsidies	217 038	298 428	213 377	221 631
Intra-government transfers	262 944	267 547	253 757	254 629
Other expenses	38	37	27	1 810
Payments to state government	—	32 036	—	—
Total expenses	567 322	704 877	560 098	572 357
Total comprehensive result	-720	-45 759	-5 423	7 529

Department of State Development

Statement of comprehensive income

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Net cost of services calculation				
Income	566 602	659 118	554 675	579 886
Less				
Appropriation	488 899	515 322	479 748	433 071
Other income from state government	—	40 551	—	64 557
Income included in net cost of services	77 703	103 245	74 927	82 258
Expenses	567 322	704 877	560 098	572 357
Less				
Cash alignment	—	25 983	—	—
Payments to Consolidated Account	—	6 053	—	—
Expenses included in net cost of services	567 322	672 841	560 098	572 357
Net cost of services	489 619	569 596	485 171	490 099

Department of State Development

Statement of financial position

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Assets				
Current assets				
Cash and cash equivalents	23 151	27 784	17 780	79 421
Receivables	6 830	6 905	3 038	6 980
Other financial assets	119	461	—	431
Other current assets	1 175	1 004	702	833
Total current assets	31 275	36 154	21 520	87 665
Non-current assets				
Financial assets	—	119	—	580
Land and improvements	17 125	14 946	15 873	15 124
Plant and equipment	846	866	867	298
Heritage assets	52	52	50	52
Intangible assets	2 976	2 860	—	607
Total non-current assets	20 999	18 843	16 790	16 661
Total assets	52 274	54 997	38 310	104 326
Liabilities				
Current liabilities				
Payables	9 994	9 981	4 125	11 768
Short-term borrowings	941	1 566	779	1 477
Employee related liabilities				
Salaries and wages	924	688	982	453
Annual leave	4 556	4 556	3 219	4 556
Long service leave	369	369	641	369
Other	314	314	285	314
Short-term provisions	244	169	294	94
Other current liabilities	51	147	147	215
Total current liabilities	17 393	17 790	10 472	19 246
Non-current liabilities				
Long-term borrowings	4 632	5 571	5 461	7 135
Long-term employee related liabilities				
Long service leave	7 544	8 293	5 722	8 828
Other	180	90	180	—
Long-term provisions	408	416	482	424
Other non-current liabilities	—	—	—	95
Total non-current liabilities	12 764	14 370	11 845	16 482
Total liabilities	30 157	32 160	22 317	35 728
Net assets	22 117	22 837	15 993	68 598

Department of State Development

Statement of financial position

	2026-27	2025-26	2025-26	2024-25
	Budget	Estimated	Budget	Actual
	\$000	\$000	\$000	\$000
Equity				
Contributed capital	50 978	50 978	50 978	50 978
Retained earnings	-28 864	-28 144	-35 775	17 617
Asset revaluation reserve	3	3	790	3
Total equity	22 117	22 837	15 993	68 598

Balances as at 30 June end of period.

Department of State Development

Statement of cash flows

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Operating activities				
<i>Cash inflows</i>				
Appropriation	488 899	515 322	479 748	433 071
Commonwealth sourced receipts	73 235	65 673	61 066	44 279
Intra-government transfers	490	26 475	9 910	27 069
Sales of goods and services	2 592	3 604	2 588	2 848
Interest received	42	57	29	59
Other receipts from state government	—	40 551	—	64 557
Other receipts — other	1 419	7 511	1 409	2 996
Cash generated from operations	566 677	659 193	554 750	574 879
<i>Cash outflows</i>				
Employee related payments	59 658	61 020	56 583	49 172
Payments for supplies and services	25 713	43 967	32 692	49 530
Interest paid	143	188	164	206
Grants and subsidies	217 038	298 428	213 377	216 379
GST paid	—	—	—	655
Intra-government transfers	262 944	267 547	253 757	256 099
Other payments	38	1 837	1 827	316
Payments to state government	—	32 036	—	—
Cash used in operations	565 534	705 023	558 400	572 357
Net cash provided by (+)/used in (-) operating activities	1 143	-45 830	-3 650	2 522
Investing activities				
<i>Cash inflows</i>				
Repayment of advances	461	431	113	432
Cash generated from investing activities	461	431	113	432
<i>Cash outflows</i>				
Purchase of property, plant and equipment	4 359	4 512	6 122	144
Purchase of intangibles	314	251	—	258
Cash used in investing activities	4 673	4 763	6 122	402
Net cash provided by (+)/used in (-) investing activities	-4 212	-4 332	-6 009	30

Department of State Development

Statement of cash flows

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Financing activities				
<i>Cash inflows</i>				
Cash transfers from restructuring activities	—	—	—	9 972
Cash generated from financing activities	—	—	—	9 972
<i>Cash outflows</i>				
Repayment of leases	1 564	1 475	813	1 472
Cash used in financing activities	1 564	1 475	813	1 472
Net cash provided by (+)/used in (-) financing activities	-1 564	-1 475	-813	8 500
Net increase (+)/decrease (-) in cash equivalents	-4 633	-51 637	-10 472	11 052
Cash and cash equivalents at the start of the period	27 784	79 421	28 252	68 369
Cash and cash equivalents at the end of the period	23 151	27 784	17 780	79 421
Non cash transactions				
Assumption of liabilities — expense	—	—	—	-354
Assumption of liabilities — revenue	—	—	—	874

Administered items for the Department of State Development

Statement of comprehensive income

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Income				
Appropriation	22 996	25 110	24 231	26 756
Other income from state government	—	131	—	8
Intra-government transfers	707	1 945	500	646
Other grants	—	177	—	—
Fees, fines and penalties	117	57	567	—
Sales of goods and services	—	—	—	100
Resources received free of charge	—	—	—	347
Other income	79	77	77	167
Total income	23 899	27 497	25 375	28 024
Expenses				
Employee related expenses				
Salaries, wages, annual and sick leave	7 003	6 794	6 639	5 550
Long service leave	181	177	175	160
Payroll tax	353	343	337	246
Superannuation	760	735	722	557
Other	346	341	341	306
Supplies and services				
General supplies and services	1 788	2 154	1 816	3 447
Consultancy expenses	—	—	—	38
Grants and subsidies	13 467	16 267	15 345	20 066
Intra-government transfers	—	—	—	55
Other expenses	1	—	—	828
Total expenses	23 899	26 811	25 375	31 253
Total comprehensive result	—	686	—	-3 229

Administered items for the Department of State Development

Statement of financial position

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Assets				
Current assets				
Cash and cash equivalents	5 147	5 147	6 257	4 461
Receivables	103	103	19	103
Other current assets	134	134	—	134
Total current assets	5 384	5 384	6 276	4 698
Total assets	5 384	5 384	6 276	4 698
Liabilities				
Current liabilities				
Payables	474	474	41	474
Employee related liabilities				
Salaries and wages	48	48	59	48
Annual leave	543	543	192	543
Long service leave	98	98	38	98
Other	47	47	17	47
Short-term provisions	18	18	15	18
Total current liabilities	1 228	1 228	362	1 228
Non-current liabilities				
Long-term employee related liabilities				
Long service leave	941	941	363	941
Long-term provisions	49	49	53	49
Total non-current liabilities	990	990	416	990
Total liabilities	2 218	2 218	778	2 218
Net assets	3 166	3 166	5 498	2 480
Equity				
Retained earnings	3 166	3 166	5 498	2 480
Total equity	3 166	3 166	5 498	2 480

Balances as at 30 June end of period.

Administered items for the Department of State Development

Statement of cash flows

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Operating activities				
Cash inflows				
Appropriation	22 996	25 110	24 231	26 756
Intra-government transfers	707	1 945	500	646
Other grants	—	177	—	—
Fees, fines and penalties	117	57	567	—
Sales of goods and services	—	—	—	119
Other receipts from state government	—	131	—	8
Other receipts — other	79	77	77	374
Cash generated from operations	23 899	27 497	25 375	27 903
Cash outflows				
Employee related payments	8 643	8 390	8 214	5 812
Payments for supplies and services	1 788	2 154	1 816	2 886
Grants and subsidies	13 467	16 267	15 345	20 066
Intra-government transfers	—	—	—	55
Other payments	1	—	—	780
Cash used in operations	23 899	26 811	25 375	29 599
Net cash provided by (+)/used in (-) operating activities	—	686	—	-1 696
Net increase (+)/decrease (-) in cash equivalents	—	686	—	-1 696
Cash and cash equivalents at the start of the period	5 147	4 461	6 257	6 157
Cash and cash equivalents at the end of the period	5 147	5 147	6 257	4 461
Non cash transactions				
Assumption of liabilities — expense	—	—	—	-874

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 decrease in net assets in the 2025-26 Estimated Result compared to the 2024-25 Actual is mainly due to the transfer of surplus cash in line with the cash alignment policy.

Statement of cash flows — controlled

Explanation of significant movements

All movements are consistent with those described under program summaries and the statement of financial position.

Statement of comprehensive income — administered items

Explanation of significant movements

No significant movements.

Statement of financial position — administered items

Explanation of significant movements

No significant movements.

Statement of cash flows — administered items

Explanation of significant movements

No significant movements.

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 State Development Statement of cash flows

	2026-27 Budget	2025-26 Estimated Result	2025-26 Budget	2024-25 Actual
	\$000	\$000	\$000	\$000
Operating activities				
Cash inflows				
Appropriation				
Parliamentary salaries and allowances	433	426	421	357
South Australian Skills Commission	9 096	9 667	8 793	8 838
Student transport concessions — higher education	11 528	12 854	12 854	15 032
Student transport concessions — vocational education and training	1 939	2 163	2 163	2 529
Intra-government transfers				
Agent-General	707	1 945	500	646
Other grants				
South Australian Skills Commission	—	177	—	—
Fees, fines and penalties				
South Australian Skills Commission	117	57	567	—
Sales of goods and services				
South Australian Skills Commission	—	—	—	119
Other receipts from state government				
South Australian Skills Commission	—	131	—	8
Other receipts — other				
Agent-General	—	—	—	207
South Australian Skills Commission	79	77	77	167
Cash generated from operations	23 899	27 497	25 375	27 903
Cash outflows				
Employee related payments				
Agent-General	550	541	500	501
South Australian Skills Commission	7 661	7 424	7 293	4 897
Parliamentary salaries and allowances	432	425	421	414
Payments for supplies and services				
Agent-General	158	155	—	133
South Australian Skills Commission	1 630	1 999	1 816	2 753
Grants and subsidies				
South Australian Skills Commission	—	1 250	328	—
Student transport concessions — higher education	11 528	12 854	12 854	17 176
Student transport concessions — vocational education and training	1 939	2 163	2 163	2 890

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Intra-government transfers				
South Australian Skills Commission	—	—	—	55
Other payments				
South Australian Skills Commission	1	—	—	780
Cash used in operations	23 899	26 811	25 375	29 599
Net cash provided by (+)/used in (-) operating activities	—	686	—	-1 696
Net increase (+)/decrease (-) in cash equivalents	—	686	—	-1 696
Cash and cash equivalents at the start of the period	5 147	4 461	6 257	6 157
Cash and cash equivalents at the end of the period	5 147	5 147	6 257	4 461

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 at the centre of South Australian VET delivery, providing 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. LP Hood 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		
	2026-27 Budget ^(a)	2025-26 Estimated Result ^{(a)(b)}	2024-25 Actual ^(c)
	TAFE SA	2 205.2	2 223.3
Total	2 205.2	2 223.3	2 083.5

(a) The 2026-27 Budget and 2025-26 Estimated Result reflect the established FTE caps.

(b) Includes phased in National Skills Agreement policy initiatives such as the TAFE SA Centres of Excellence in Early Childhood Education and Care and National Security and higher activity for Commonwealth funded programs.

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

Program net cost of services summary

Program	Net cost of services			
	2026-27 Budget	2025-26 Estimated Result	2025-26 Budget	2024-25 Actual
	\$000	\$000	\$000	\$000
1. TAFE SA	13 367	17 456	15 993	7 753
Total	13 367	17 456	15 993	7 753

Key agency outputs

- Deliver high quality, responsive and industry relevant education and training that responds to the current and future needs of employers, aligns with the strategic priorities of the state, and strengthens the state's economic prosperity through the development of a skilled, adaptable workforce.
- Ensures equitable access to education and training for all eligible South Australians that assists them to build the skills needed to contribute to the social, cultural, and economic life of their communities both now and in the future.
- Operates as an efficient, transparent, innovative and accountable public institution underpinned by strong governance, effective leadership, and a commitment to the public interest and educational excellence.

Investing expenditure summary

The 2026-27 investment program is \$19.7 million.

The program continues to invest in improving TAFE SA training and teaching infrastructure; 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 VET across the state.

	Estimated completion Quarter	Total project cost \$000	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000
New projects					
Mount Barker trades workshop	Jun 2029	25 250	5 000	—	—
Total new projects		25 250	5 000	—	—
Existing projects					
Student Engagement Hubs ^(a)	Jun 2027	2 183	467	100	—
Upgrades to Mount Gambier	Jun 2026	5 000	—	4 563	4 700
Total existing projects		7 183	467	4 663	4 700
Annual programs					
Annual capital program	n.a.	n.a.	9 229	11 726	11 688
Purchase of plant and equipment	n.a.	n.a.	4 992	4 090	3 880
Total annual programs		n.a.	14 221	15 816	15 568
Total investing expenditure		32 433	19 688	20 479	20 268

(a) Completion date has been updated to allow further scoping and campus master planning for the final Student Engagement Hub sites.

Program 1: TAFE SA

Description

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

Highlights 2025-26

- Delivered major legislative reform by supporting the Minister for Education, Training and Skills to commence the *TAFE SA Act 2025*, transitioning TAFE SA from a statutory corporation to a statutory authority and positioning it as South Australia's public provider at the centre of the VET system.
- Established the National Centre of Excellence in National Security, co-funded by the Commonwealth Government and the Government of South Australia, to develop a skilled workforce supporting Australia's national security priorities.
- Expanded training through the National Centre of Excellence in Early Childhood Education and Care, including an autism education pilot and a new mentoring program to strengthen educator capability and workforce confidence.
- Improved student completions through targeted support initiatives, including tailored assistance for apprentices and students with disability. Overall state-subsidised and fee for service VET completion rates increased to 53 per cent (+5 percentage points year-on-year).
- Achieved strong graduate outcomes, with 91 per cent student satisfaction and 86 per cent of graduates employed or in further study, exceeding national benchmarks and reflecting TAFE SA's sustained focus on training quality and workforce outcomes.
- Delivered the Government of South Australia's election commitment to upgrade the Mount Gambier campus, completing \$5 million in improvements to construction training facilities and equipment to support regional industry demand and strengthen workforce outcomes in the Limestone Coast.

Targets 2026-27

- Increase the number of construction and defence apprentices trained and qualified through TAFE SA.
- Commence detailed planning to deliver the Government of South Australia's \$25.5 million election commitment to construct the Mount Barker trades workshop, for opening in 2028-29, to grow trade training capacity in the Adelaide Hills and Fleurieu Peninsula in support of housing construction.
- Improve training accessibility across regional and remote South Australia by expanding course offerings and scaling mobile training delivery to smaller communities.
- Grow the First Nations workforce and student enrolments through targeted recruitment and culturally safe practices for Aboriginal and Torres Strait Islander staff and students.
- Strengthen industry partnerships through expanded programs within the two National Centres of Excellence, co-designing training to meet workforce needs in critical sectors for the national economy.

Program summary — income, expenses and FTEs

	2026-27 Budget	2025-26 Estimated Result	2025-26 Budget	2024-25 Actual
	\$000	\$000	\$000	\$000
Income				
Intra-government transfers	253 683	246 850	242 732	242 327
Other grants	42 921	36 740	33 398	28 364
Sales of goods and services	98 949	100 467	89 493	100 554
Interest revenues	7	7	7	17
Net gain or loss on disposal of assets	—	1 000	—	-182
Resources received free of charge	—	—	—	3 139
Other income	700	953	683	1 281
Total income	396 260	386 017	366 313	375 500
Expenses				
Employee benefit expenses	273 965	266 415	262 863	243 357
Supplies and services	99 348	100 745	83 334	98 613
Depreciation and amortisation expenses	32 570	32 570	32 570	33 553
Borrowing costs	—	—	—	31
Grants and subsidies	90	160	—	—
Intra-government transfers	75	75	75	75
Other expenses	3 579	3 508	3 464	7 624
Total expenses	409 627	403 473	382 306	383 253
Net cost of providing services	13 367	17 456	15 993	7 753
FTEs as at 30 June (No.)	2 205.2	2 223.3	2 141.6	2 083.5

Explanation of significant movements

The increase in income in the 2026-27 Budget compared to the 2025-26 Estimated Result is primarily due to funding to deliver the Mount Barker trades workshop.

The increase in income and expenses in the 2025-26 Estimated Result compared to the 2025-26 Budget is primarily due to:

- additional funding to continue the Centre of Excellence in Early Childhood Education and Care (\$6.0 million) and commence the Centre of Excellence for National Security (\$3.0 million)
- higher activity in Commonwealth Government funded programs (\$8.1 million) including the Adult Migrant English Program and Skills for Education and Employment Program
- additional funding to provide wage increases to employees as a result of across government enterprise bargaining outcomes (\$3.0 million).

The increase in FTEs in the 2026-27 Budget and 2025-26 Estimated Result compared to the 2025-26 Budget reflects expenditure associated with the additional activities outlined above.

Performance indicators

	2026-27	2025-26	2025-26	2024-25
	Target	Estimated Result ^(a)	Target	Actual ^(a)
% of TAFE SA VET graduates employed or in further study after training ^(b) <i>This indicator reflects the proportion of graduates who are either employed or undertaking further study following training completion.</i>	85.0%	86.4%	85.0%	86.4%
% of TAFE SA VET graduates satisfied with their training ^(b) <i>Wording of indicator revised from 2026-27, with no change to measurement. This indicator measures overall student satisfaction with the training delivered.</i>	90.0%	91.1%	90.0%	89.9%
% of TAFE SA VET graduates who improved their employment circumstances after training ^(b) <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>	58.0%	62.9%	55.0%	65.0%
TAFE SA load pass rates (%) ^(c) <i>The load pass rate represents the percentage of assessed module or unit of competency completion that result in a pass. This indicator complies with the Australian Vocational Education and Training Management Information Statistical Standard (AVETMISS).</i>	84.0%	87.5%	84.0%	88.4%
(a) The 2025-26 Estimated Result and 2024-25 Actual are based on calendar year 2025 and 2024 data respectively.				
(b) Student outcomes are sourced from the National Student Outcomes Survey (National Centre for Vocational Education Research) and include students who completed nationally recognised VET during 2024, using data collected in mid-2025.				
(c) Excludes direct Commonwealth Government funded activities (Adult Migrant English Program and Skills for Education and Employment Program) that focus on providing pathways to further education and employment opportunities rather than aiming for formal completion.				

Activity indicators^(a)

	2026-27	2025-26	2025-26	2024-25
	Projection	Estimated Result	Projection	Actual
Apprentices and trainees studying at TAFE SA ^(b) <i>The figures show enrolments for qualifications at Australian Qualifications Framework (AQF) levels I-IV delivered through a Contract of Training.</i>	8 800	9 273	8 500	8 924
Commencing state-subsidised course enrolments ^{(c)(d)} <i>New indicator for 2026-27.</i>	17 400	16 747	16 700	16 646
State-subsidised training delivery — number of registered training hours (million) ^(c) <i>New indicator for 2026-27.</i>	10.6	9.8	10.4	9.6
Total training delivery — number of registered training hours (million) ^(c) <i>Indicator discontinued from 2026-27 and replaced with State-subsidised training delivery — number of registered training hours as above.</i>	—	13.0	13.7	13.1
(a) Activity indicator outcomes are largely influenced by economic factors, industry structure and labour market.				
(b) The 2025-26 Estimated Result and 2024-25 Actual are based on calendar year 2025 and 2024 data respectively. TAFE SA data used for this activity indicator complies with AVETMISS.				
(c) Training delivery and activity that is partly funded by a state-subsidised funding source. TAFE SA has replaced total training delivery registered training hours with state-subsidised training delivery registered training hours as that is a more accurate measure of performance aligned to state funding. Non-subsidised activity is more appropriately monitored using revenue based measures instead of registered training hours.				
(d) In line with the agreed purchase plan, this represents the number of commencing state-subsidised course enrolments recorded by TAFE SA.				

TAFE SA

Statement of comprehensive income

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Income				
Other income from state government	—	—	—	104
Intra-government transfers	253 683	246 850	242 732	242 327
Other grants	42 921	36 740	33 398	28 364
Sales of goods and services	98 949	100 467	89 493	100 554
Interest revenues	7	7	7	17
Net gain or loss on disposal of assets	—	1 000	—	-182
Resources received free of charge	—	—	—	3 139
Other income	700	953	683	1 281
Total income	396 260	386 017	366 313	375 604
Expenses				
Employee related expenses				
Salaries, wages, annual and sick leave	227 183	220 599	217 700	198 083
Long service leave	7 743	7 602	7 531	6 323
Payroll tax	11 454	11 206	11 020	11 288
Superannuation	25 481	24 935	24 539	23 748
Other	2 104	2 073	2 073	3 915
Supplies and services				
General supplies and services	98 288	99 715	82 376	97 429
Consultancy expenses	1 060	1 030	958	1 184
Depreciation and amortisation	32 570	32 570	32 570	33 553
Borrowing costs	—	—	—	31
Grants and subsidies	90	160	—	—
Intra-government transfers	75	75	75	75
Other expenses	3 579	3 508	3 464	7 624
Total expenses	409 627	403 473	382 306	383 253
Total comprehensive result	-13 367	-17 456	-15 993	-7 649

TAFE SA

Statement of comprehensive income

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Net cost of services calculation				
Income	396 260	386 017	366 313	375 604
Less				
Other income from state government	—	—	—	104
Income included in net cost of services	396 260	386 017	366 313	375 500
Expenses	409 627	403 473	382 306	383 253
Expenses included in net cost of services	409 627	403 473	382 306	383 253
Net cost of services	13 367	17 456	15 993	7 753

TAFE SA

Statement of financial position

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Assets				
Current assets				
Cash and cash equivalents	112 727	103 033	109 661	99 195
Receivables	15 807	15 807	16 002	15 807
Inventories	1 681	1 681	1 765	1 681
Other current assets	5 530	5 530	5 107	5 530
Non-current assets held for sale	—	—	141	—
Total current assets	135 745	126 051	132 676	122 213
Non-current assets				
Land and improvements	817 657	833 157	836 072	858 498
Plant and equipment	24 367	20 933	20 374	14 167
Intangible assets	3 611	4 427	5 431	5 268
Total non-current assets	845 635	858 517	861 877	877 933
Total assets	981 380	984 568	994 553	1 000 146
Liabilities				
Current liabilities				
Payables	14 305	14 305	15 988	14 305
Employee related liabilities				
Salaries and wages	6 106	5 831	3 115	5 532
Annual leave	9 142	8 769	10 489	8 396
Long service leave	3 942	3 942	4 049	3 942
Other	7 011	7 011	6 766	7 011
Short-term provisions	2 283	2 283	1 744	2 283
Other current liabilities	5 187	5 187	4 945	5 187
Total current liabilities	47 976	47 328	47 096	46 656
Non-current liabilities				
Long-term employee related liabilities				
Long service leave	55 885	46 801	54 954	37 717
Other	1 867	1 867	1 821	1 867
Long-term provisions	9 907	9 460	6 622	9 013
Total non-current liabilities	67 659	58 128	63 397	48 597
Total liabilities	115 635	105 456	110 493	95 253
Net assets	865 745	879 112	884 060	904 893
Equity				
Contributed capital	544 477	544 477	552 802	552 802
Retained earnings	3 823	17 190	13 813	34 646
Asset revaluation reserve	317 445	317 445	317 445	317 445
Total equity	865 745	879 112	884 060	904 893

Balances as at 30 June end of period.

TAFE SA

Statement of cash flows

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Operating activities				
<i>Cash inflows</i>				
Intra-government transfers	253 683	246 850	242 732	241 955
Other grants	42 921	36 740	33 398	29 439
Sales of goods and services	97 974	99 516	88 542	102 247
Interest received	7	7	7	17
GST received	—	—	—	8 907
Other receipts from state government	—	—	—	104
Other receipts — other	572	828	558	634
Cash generated from operations	395 157	383 941	365 237	383 303
<i>Cash outflows</i>				
Employee related payments	264 033	256 459	252 907	242 855
Payments for supplies and services	99 348	100 745	83 334	107 996
Interest paid	—	—	—	31
Grants and subsidies	90	160	—	—
Intra-government transfers	75	75	75	75
Other payments	2 229	2 185	2 141	228
Cash used in operations	365 775	359 624	338 457	351 185
Net cash provided by (+)/used in (-) operating activities	29 382	24 317	26 780	32 118
Investing activities				
<i>Cash inflows</i>				
Proceeds from sale of property, plant and equipment	—	8 325	—	33
Cash generated from investing activities	—	8 325	—	33
<i>Cash outflows</i>				
Purchase of property, plant and equipment	17 956	18 772	18 561	19 636
Purchase of intangibles	1 732	1 707	1 707	129
Cash used in investing activities	19 688	20 479	20 268	19 765
Net cash provided by (+)/used in (-) investing activities	-19 688	-12 154	-20 268	-19 732
Financing activities				
<i>Cash outflows</i>				
Repayment of SA government contributed capital	—	8 325	—	—
Repayment of leases	—	—	—	406
Cash used in financing activities	—	8 325	—	406
Net cash provided by (+)/used in (-) financing activities	—	-8 325	—	-406

TAFE SA**Statement of cash flows**

	2026-27	2025-26	2025-26	2024-25
	Budget	Estimated	Budget	Actual
	\$000	\$000	\$000	\$000
Net increase (+)/decrease (-) in cash equivalents	9 694	3 838	6 512	11 980
Cash and cash equivalents at the start of the period	103 033	99 195	103 149	87 215
Cash and cash equivalents at the end of the period	112 727	103 033	109 661	99 195

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 at program level, the decrease in net assets in the 2026-27 Budget compared to the 2025-26 Estimated Result is primarily due to a reduction in land and improvements (\$15.5 million) mainly due to depreciation, as well as an increase in long service leave liabilities (\$9.1 million). This is partly offset by a budgeted increase in cash (\$9.7 million).

The decrease in net assets and contributed capital in the 2025-26 Estimated Result compared to the 2025-26 Budget is principally due to the transfer of land to the Department for Infrastructure and Transport for the previous Park'n'Ride development at Tea Tree Gully (\$8.3 million), the proceeds of which are paid to administered items for the Department of Treasury and Finance as a return of equity capital contributions. Additionally, the decrease in long service leave liabilities (\$8.3 million) was partly offset by an increase in workers compensation provisions (\$3.4 million), both reflecting the actual actuarial assumptions and conditions prevailing as at 30 June 2025.

Statement of cash flows — controlled

Explanation of significant movements

All movements are consistent with those described under the program summary.

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 visitor destination intrastate, interstate and internationally and builds the state's events calendar, in partnership with the Department of the Premier and Cabinet, by securing, developing and expanding major events and festivals with the focus to support local 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. ES Bourke 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		
	2026-27 Budget ^(a)	2025-26 Estimated Result ^(a)	2024-25 Actual ^(b)
South Australian Tourism Commission	139.5	160.3	139.6
Total	139.5	160.3	139.6

(a) The 2026-27 Budget and 2025-26 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			
	2026-27 Budget	2025-26 Estimated Result	2025-26 Budget	2024-25 Actual
	\$000	\$000	\$000	\$000
Program				
1. Tourism Development	8 309	11 670	6 362	7 662
2. Tourism Events	28 538	27 195	25 266	28 880
3. Tourism Marketing	35 812	54 993	35 247	32 536
Total	72 659	93 858	66 875	69 078

Key agency outputs

- Increase the appeal and consideration of South Australia through creative and distinctive marketing campaigns.
- Build a compelling brand proposition for South Australia as a visitor destination with a focus on intrastate, interstate and international visitors.
- Grow leisure visitation and expenditure to South Australia through demand generating marketing activities.
- 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.
- Be a leader in inclusive and regenerative tourism.
- Develop the supply-side of tourism in South Australia by increasing industry capability and encouraging private sector investment in tourism infrastructure, accommodation, and experiences.
- Improve access to and within the state to increase visitation and expenditure in South Australia.
- Further engage and communicate with key stakeholders to 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 2026-27 investment program is \$814 000.

	Estimated completion Quarter	Total project cost \$000	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000
Annual program					
Capital works and equipment	n.a.	n.a.	814	794	794
Total annual programs		n.a.	814	794	794
Total investing expenditure		n.a.	814	794	794

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 2025-26

- Strengthened direct international connectivity to South Australia.
- Hosted 17 cruise lines and 56 cruise ship visits to South Australia and secured 12 new tourism experiences for cruise shore excursions. Robe hosted its first cruise ship, the Seabourn Sojourn, supporting local operators to participate in shore excursion programs.
- Established a pilot 'Mid North and Yorke Tourism Zone' covering Clare Valley, Yorke Peninsula and Southern Flinders to strengthen regional tourism governance and align with the South Australia Tourism Plan 2030.
- Progressed development of 13 destination management plans in partnership with regional tourism organisations and stakeholders, with final plans delivered for Clare Valley, Yorke Peninsula and Southern Flinders.
- Delivered the final round of the Experience Nature Tourism Fund to support tourism operators to enhance visitor experiences.

Targets 2026-27

- Partner with Adelaide Airport Limited, airlines and key stakeholders to support international, domestic and regional aviation capacity to and within South Australia.
- Continue to support long-term cruise sector growth and regional engagement.
- Continue to progress destination management plans to improve strategic alignment and identify regional tourism opportunities.
- Deliver tourism and marketing industry capability programs across South Australia, targeting 200 tourism businesses.
- Develop a pipeline of tourism infrastructure projects aligned to the South Australia Tourism Plan 2030 to enable public and private investment opportunities.

Program summary — income, expenses and FTEs

	2026-27 Budget	2025-26 Estimated Result	2025-26 Budget	2024-25 Actual
	\$000	\$000	\$000	\$000
Income				
Intra-government transfers	3 500	2 000	2 000	1 500
Sale of goods and services	94	92	92	82
Resources received free of charge	—	—	—	59
Total income	3 594	2 092	2 092	1 641

	2026-27 Budget	2025-26 Estimated Result	2025-26 Budget	2024-25 Actual
	\$000	\$000	\$000	\$000
Expenses				
Employee benefit expenses	2 737	2 717	2 600	2 877
Supplies and services	1 147	1 216	1 280	2 478
Depreciation and amortisation expenses	57	57	57	46
Borrowing costs	9	9	9	9
Grants and subsidies	7 942	9 752	4 497	3 874
Intra-government transfers	11	11	11	—
Other expenses	—	—	—	19
Total expenses	11 903	13 762	8 454	9 303
Net cost of providing services	8 309	11 670	6 362	7 662
FTEs as at 30 June (No.)	19.0	19.5	19.5	17.8

Explanation of significant movements

The movements in income between the 2026-27 Budget, 2025-26 Estimated Result, 2025-26 Budget and 2024-25 Actual are primarily due to grant funding received from the Business Growth Fund for financial assistance packages to grow the South Australian visitor economy.

The movements in expenditure between the 2026-27 Budget, 2025-26 Estimated Result, 2025-26 Budget and 2024-25 Actual are primarily due to financial assistance packages to grow the South Australian visitor economy.

Program 2: Tourism Events

Description/objective

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

Highlights 2025-26

- The 2026 AFL Gather Round, developed and delivered in partnership with the Department of the Premier and Cabinet, was the biggest yet, achieving a record attendance of 270 018 spectators across nine matches, with the Norwood Food and Wine Festival attracting more than 90 000 people across the one-day event. Record accommodation revenue was also achieved during Gather Round with the Friday and Saturday recording the first and second highest revenue on record with \$5.2 million and \$5.1 million respectively, marking the first time nightly accommodation revenue has exceeded \$5 million.
- LIV Golf Adelaide 2026 attracted more than 115 000 attendees, making it the highest-attended golf event ever to be held in Australia, with a record 38 500 spectators on Saturday, the largest single day in LIV Golf history. The event generated significant interstate and international visitor expenditure and delivered extensive global media and broadcast exposure for South Australia.
- A total of 23 major events were attracted and/or supported, driving increased visitation and delivering significant economic benefit to the state. These included the British & Irish Lions Tour match, 2025 FIVB Beach Volleyball World Championships, Harvest Rock, WOMADelaide, and the 2026 Women's Australian Open Golf.
- Through the Regional Event Fund, 38 regional events were supported, including A Taste of the Hills, Beachport Crayfish Festival, Clare Valley Gourmet Week, Cuttlefest and the Dupang Festival. In response to the drought and algal bloom impacts, additional assistance was provided to 13 events through the Drought Regional Event Fund and 68 events through the Algal Bloom Event Support Fund.
- Tasting Australia presented by Journey Beyond continued to be a flagship event on South Australia's major events calendar, reinforcing the state's reputation for premium food, beverage, and culinary experiences. The event supported visitation, industry participation and national profile for South Australia's producers and the hospitality sector.
- The 2026 Santos Tour Down Under featured all UCI WorldTeams and Women's WorldTeams for the first time, attracting a total attendance of 749 953, including 34 891 interstate and international visitors. The event generated \$86.9 million in economic impact, including \$13.2 million in regional expenditure, representing six per cent year-on-year growth, and recorded 10 per cent growth at the Adelaide Tour Village.

Targets 2026-27

- Secure new events and support existing events that deliver strong economic, employment, promotional and community benefits for the state.
- Support regional events through the Regional Event Fund to drive visitation and expenditure to the state's regions, support local businesses, create employment opportunities, and align with the region's strengths and strategic priorities outlined in the destination management plans.
- Evolve the format of the Santos Tour Down Under to further improve the appeal of the event to both a visiting and local audience. In doing so, create a city and race experience where intimate fan moments and community and business outcomes are achieved, while promoting South Australia as a tourism and cycling destination.
- Continue to position Tasting Australia as an opportunity to grow awareness and storytelling for South Australia's food, wine and drink industry and experiences, to drive year-round visitation, produce sales and industry development.
- Deliver the 2026 National Pharmacies Christmas Pageant for families in South Australia, and nationally through the broadcast.

- In partnership with stakeholders including Festival City Adelaide, support the industry's growth, with a focus on the future and innovation, the accessibility and sustainability of events, and provision of insights to underpin decision making.

Program summary — income, expenses and FTEs

	2026-27 Budget	2025-26 Estimated Result	2025-26 Budget	2024-25 Actual
	\$000	\$000	\$000	\$000
Income				
Intra-government transfers	16 409	74 661	17 129	56 533
Other grants	6 293	6 248	6 248	8 319
Sales of goods and services	4 491	4 440	4 440	4 668
Net gain or loss on disposal of assets	—	—	—	5
Resources received free of charge	—	—	—	196
Other income	—	—	—	100
Total income	27 193	85 349	27 817	69 821
Expenses				
Employee benefit expenses	8 017	8 852	7 804	8 596
Supplies and services	23 481	33 875	23 800	35 225
Depreciation and amortisation expenses	539	539	539	349
Borrowing costs	39	39	39	31
Grants and subsidies	23 653	69 237	20 900	53 654
Intra-government transfers	—	—	—	154
Other expenses	2	2	1	692
Total expenses	55 731	112 544	53 083	98 701
Net cost of providing services	28 538	27 195	25 266	28 880
FTEs as at 30 June (No.)	58.2	65.9	60.9	59.3

Explanation of significant movements

The movements in income between the 2026-27 Budget, 2025-26 Estimated Result, 2025-26 Budget and 2024-25 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 2026-27 Budget, 2025-26 Estimated Result, 2025-26 Budget and 2024-25 Actual are primarily due to costs associated with funding new and existing events in 2024-25, 2025-26 and 2026-27 to further drive economic development and future visitation to the state.

Program 3: Tourism Marketing

Description/objective

To deliver marketing programs that raise awareness and generate demand for South Australian tourism experiences to help grow visitation numbers to South Australia and increase visitor expenditure.

Highlights 2025-26

- Continued roll out of the new destination brand platform and associated campaign, 'Celebrate the Simple Pleasures', aimed at strengthening South Australia's market positioning, growing appeal, and driving visitation and tourism expenditure. The destination brand platform is being promoted in domestic and international markets, and includes a new seasonal campaign, 'The Simple Pleasures of Winter' to stimulate off-peak intrastate travel.
- Delivered initiatives as part of the Algal Bloom Summer Plan, including the 'Coast is Calling' travel voucher program and associated marketing campaign, as well as the Dining Cashback program. These response initiatives aimed to promote the state's coastal destinations to South Australians, driving visitation and expenditure, and stimulating demand.
- Delivered approximately 1.66 million qualified consumer leads and referrals to South Australian tourism operators and industry partners (as at end March 2026). This was achieved through continued use of digital data and insights to optimise digital assets, making trip planning easier for consumers and maximising the rate at which website visitors generate leads to South Australian tourism operators and industry partners.
- Launched the 'Explore South Australia' mobile app to maximise in-trip product discovery and expenditure, increase visitor dispersal, and support major event delivery.
- Promoted South Australia in the key international markets of New Zealand, Southeast Asia, China, India, United Kingdom, Europe, and North America. This included airline partner marketing campaigns to support airlines that fly directly into Adelaide.
- Hosted Tourism Australia's 2026 Australian Tourism Exchange (ATE), welcoming more than 2500 attendees consisting of over 700 international buyers from more than 30 countries, and tourism operators from across Australia. Activities delivered as part of ATE included 80 familiarisations, a SA showcase event featuring local talent, and supporting 74 South Australian operators to participate in the tradeshow — all promoting South Australia to influential international travel trade to help ensure it is included in the holiday itineraries they package and sell in their markets.

Targets 2026-27

- Increase South Australia's appeal within the domestic tourism market through continued delivery of the destination brand platform and associated campaigns with a continued focus on enhancing awareness and consideration. Invest in demand building programs for distinct bundled South Australian products and experiences.
- Continue to support major event delivery through events marketing campaigns that help raise awareness, appeal and demand for major events.
- Stimulate year-round intrastate travel through tactical campaigns, connecting consumers with regional product, seasonal offers and travel deals during periods of soft demand.
- Develop and execute cooperative marketing campaigns with key domestic travel trade and airline partners that extends the reach of the new destination campaigns and generates domestic travel bookings to South Australian tourism operators.
- Drive international visitation and expenditure by continuing to promote South Australia in the key international markets. Leverage the momentum of the Australian Tourism Exchange by actively engaging travel trade with activity such as dedicated in-market trade events and ongoing trade training to ensure South Australia is packaged and sold effectively.

Program summary — income, expenses and FTEs

	2026-27 Budget	2025-26 Estimated Result	2025-26 Budget	2024-25 Actual
	\$000	\$000	\$000	\$000
Income				
Intra-government transfers	250	5 350	5 550	1 100
Other grants	73	73	73	212
Sales of goods and services	44	44	44	55
Resources received free of charge	—	—	—	372
Other income	—	—	—	269
Total income	367	5 467	5 667	2 008
Expenses				
Employee benefit expenses	8 784	9 624	8 579	8 344
Supplies and services	23 368	31 866	28 448	22 110
Depreciation and amortisation expenses	170	170	170	160
Borrowing costs	27	27	27	32
Grants and subsidies	3 828	18 772	3 689	3 786
Other expenses	2	1	1	112
Total expenses	36 179	60 460	40 914	34 544
Net cost of providing services	35 812	54 993	35 247	32 536
FTEs as at 30 June (No.)	62.3	74.9	67.1	62.5

Explanation of significant movements

The decrease in income in the 2026-27 Budget compared to the 2025-26 Estimated Result and 2025-26 Budget is due to grant funding received in 2025-26 from the Business Growth Fund for hosting the 2026 Australian Tourism Exchange, the tourism industry's largest annual trade event, bringing together tourism businesses with national and global distribution partners. This funding also assisted in marketing support to grow the South Australian visitor economy.

The decrease in expenditure in the 2026-27 Budget compared to the 2025-26 Estimated Result is primarily due to expenditure associated with hosting the 2026 Australian Tourism Exchange and expenditure associated with the government's algal bloom response measures including the Coast is Calling Travel Voucher and marketing campaign and the Summer Plan Dining Cashback program (\$19.6 million).

The increase in expenditure in the 2025-26 Estimated Result compared to the 2025-26 Budget and 2024-25 Actual is primarily due to expenditure associated with the government's algal bloom response measures including the Coast is Calling Travel Voucher and marketing campaign and the Summer Plan Dining Cashback program (\$19.6 million).

South Australian Tourism Commission

Statement of comprehensive income

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Income				
Appropriation	71 845	87 400	66 113	67 093
Other income from state government	—	5 696	—	30
Intra-government transfers	20 159	82 011	24 679	59 133
Other grants	6 366	6 321	6 321	8 531
Sales of goods and services	4 629	4 576	4 576	4 805
Net gain or loss on disposal of assets	—	—	—	5
Resources received free of charge	—	—	—	627
Other income	—	—	—	369
Total income	102 999	186 004	101 689	140 593
Expenses				
Employee related expenses				
Salaries, wages, annual and sick leave	15 996	17 367	15 541	16 343
Long service leave	480	524	472	450
Payroll tax	897	975	871	922
Superannuation	1 959	2 120	1 896	1 929
Other	206	207	203	173
Supplies and services				
General supplies and services	47 996	66 957	53 528	59 518
Consultancy expenses	—	—	—	295
Depreciation and amortisation	766	766	766	555
Borrowing costs	75	75	75	72
Grants and subsidies	35 423	97 761	29 086	61 314
Intra-government transfers	11	11	11	154
Other expenses	4	3	2	823
Total expenses	103 813	186 766	102 451	142 548
Total comprehensive result	-814	-762	-762	-1 955

South Australian Tourism Commission

Statement of comprehensive income

	2026-27	2025-26	2025-26	2024-25
	Budget	Estimated	Budget	Actual
	\$000	\$000	\$000	\$000
Net cost of services calculation				
Income	102 999	186 004	101 689	140 593
Less				
Appropriation	71 845	87 400	66 113	67 093
Other income from state government	—	5 696	—	30
Income included in net cost of services	31 154	92 908	35 576	73 470
Expenses	103 813	186 766	102 451	142 548
Expenses included in net cost of services	103 813	186 766	102 451	142 548
Net cost of services	72 659	93 858	66 875	69 078

South Australian Tourism Commission

Statement of financial position

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Assets				
Current assets				
Cash and cash equivalents	8 597	9 400	17 004	10 131
Receivables	2 003	2 120	1 425	2 237
Other current assets	988	939	834	890
Total current assets	11 588	12 459	19 263	13 258
Non-current assets				
Land and improvements	2 199	2 455	2 456	2 711
Plant and equipment	1 654	1 350	1 502	1 066
Other non-current assets	1 139	1 139	1 565	1 139
Total non-current assets	4 992	4 944	5 523	4 916
Total assets	16 580	17 403	24 786	18 174
Liabilities				
Current liabilities				
Payables	7 680	7 680	14 513	7 680
Short-term borrowings	261	249	249	237
Employee related liabilities				
Salaries and wages	152	152	143	152
Annual leave	1 535	1 546	1 357	1 557
Long service leave	194	194	200	194
Other	66	66	46	66
Short-term provisions	46	46	24	46
Other current liabilities	733	733	321	733
Total current liabilities	10 667	10 666	16 853	10 665
Non-current liabilities				
Long-term borrowings	2 538	2 764	2 775	2 990
Long-term employee related liabilities				
Long service leave	2 220	2 220	1 870	2 220
Long-term provisions	137	134	109	131
Other non-current liabilities	2 061	1 848	2 274	1 635
Total non-current liabilities	6 956	6 966	7 028	6 976
Total liabilities	17 623	17 632	23 881	17 641
Net assets	-1 043	-229	905	533
Equity				
Contributed capital	64	64	64	64
Retained earnings	-1 107	-293	841	469
Total equity	-1 043	-229	905	533

Balances as at 30 June end of period.

South Australian Tourism Commission

Statement of cash flows

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Operating activities				
<i>Cash inflows</i>				
Appropriation	71 845	87 400	66 113	67 093
Intra-government transfers	20 159	82 011	24 679	59 133
Other grants	6 366	6 321	6 321	5 890
Sales of goods and services	4 746	4 693	4 693	3 317
GST received	—	—	—	10 190
Other receipts from state government	—	5 696	—	30
Other receipts — other	—	—	—	224
Cash generated from operations	103 116	186 121	101 806	145 877
<i>Cash outflows</i>				
Employee related payments	19 594	21 249	19 039	19 227
Payments for supplies and services	47 784	66 745	53 316	66 054
Interest paid	75	75	75	72
Grants and subsidies	35 423	97 761	29 086	68 047
Intra-government transfers	11	11	11	154
Other payments	4	3	2	68
Cash used in operations	102 891	185 844	101 529	153 622
Net cash provided by (+)/used in (-) operating activities	225	277	277	-7 745
Investing activities				
<i>Cash inflows</i>				
Proceeds from sale of property, plant and equipment	—	—	—	5
Cash generated from investing activities	—	—	—	5
<i>Cash outflows</i>				
Purchase of property, plant and equipment	814	794	794	387
Cash used in investing activities	814	794	794	387
Net cash provided by (+)/used in (-) investing activities	-814	-794	-794	-382
Financing activities				
<i>Cash outflows</i>				
Repayment of leases	214	214	214	249
Cash used in financing activities	214	214	214	249
Net cash provided by (+)/used in (-) financing activities	-214	-214	-214	-249
Net increase (+)/decrease (-) in cash equivalents	-803	-731	-731	-8 376
Cash and cash equivalents at the start of the period	9 400	10 131	17 735	18 507
Cash and cash equivalents at the end of the period	8 597	9 400	17 004	10 131

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 of Treasury and Finance

Special Minister of State

Treasurer

Minister for Artificial Intelligence and Digital Economy

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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 digital policy advice to the government, and delivers key services to other government agencies and the community, including collection of state taxes, procurement, financial and digital services, fines recovery, insurance, and superannuation.

Ministerial responsibilities

Minister	Programs	Sub-programs
The Hon. KJ Maher Special Minister of State	1. Electorate Services	Nil
The Hon. T Koutsantonis Treasurer	2. Accountability for Public Sector Resources	Nil
	3. Treasury Services	3.1 Revenue Collection and Management
		3.2 Treasury, Insurance and Fleet Services
		3.3 Superannuation Services
4. Government Services	4.1 Shared Services	
	4.2 Whole of Government Procurement	
	4.3 Fines Enforcement and Recovery Unit	
	4.4 Information and Communication Technology Services	
The Hon. CJ Picton Minister for Artificial Intelligence and Digital Economy	5. Artificial Intelligence	Nil

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

	2026-27 Budget	
	Cost of provision	
	\$000	FTE
The Hon. T Koutsantonis	3 110	16.0

Workforce summary

	FTEs as at 30 June		
	2026-27 Budget ^(a)	2025-26 Estimated Result ^(a)	2024-25 Actual ^(b)
Department of Treasury and Finance	1 800.9	1 861.8	1 699.6
Administered items for the Department of Treasury and Finance	226.5	228.5	197.2
Total	2 027.4	2 090.3	1 896.8

(a) The 2026-27 Budget and 2025-26 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			
	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Program				
1. Electorate Services	7 602	8 379	7 451	7 063
2. Accountability for Public Sector Resources	34 101	35 306	33 563	28 066
3. Treasury Services	37 794	35 454	34 878	34 184
4. Government Services	195 462	209 189	198 257	176 713
5. Artificial Intelligence	1 243	1 211	1 195	—
Total	276 202	289 539	275 344	246 026

Key agency outputs

- Provide fiscal, economic and digital policy 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 services in the areas of payroll, accounts payable, accounts receivable, and financial accounting services to enable 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.
- Lead the modernisation and transformation of government services by coordinating best-practice information and communications technology (ICT), cyber security and artificial intelligence (AI) strategy and policy across agencies, delivering digital and data analytics initiatives and facilitating major AI programs, including management of the AI proof of value investment fund.
- Establish across government contracts for goods, services and ICT, 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 2026-27 investment program is \$7.1 million.

	Estimated completion Quarter	Total project cost \$000	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000
Existing projects					
Serving South Australia — One Stop Shop	Jun 2027	11 346	1 734	—	—
Total existing projects		11 346	1 734	—	—
Annual programs					
Government Information and Communication Technology Services	n.a.	n.a.	3 617	3 547	5 256
Minor capital works and equipment	n.a.	n.a.	1 370	2 180	1 331
RevenueSA Information Online system	n.a.	n.a.	390	681	681
Total annual programs		n.a.	5 377	6 408	7 268
Total investing expenditure		11 346	7 111	6 408	7 268

Program 1: 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 2025-26

- Managed the transition of former and new members of parliament and their staff, following the March 2026 state election.
- Managed the renewal of electorate office leases, aligned with the election year, in consultation with members and the Department for Infrastructure and Transport.

Targets 2026-27

- Negotiate a new enterprise agreement for employees engaged in offices of members of the South Australian parliament.
- Implement accommodation plans to address electoral boundary changes effective from the March 2026 state election.

Program summary — income, expenses and FTEs

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Expenses				
Employee benefit expenses	5 445	6 364	5 571	5 247
Supplies and services	2 051	1 888	1 800	1 692
Depreciation and amortisation expenses	90	108	61	97
Grants and subsidies	2	1	6	—
Other expenses	14	18	13	27
Total expenses	7 602	8 379	7 451	7 063
Net cost of providing services	7 602	8 379	7 451	7 063
FTEs as at 30 June (No.)	40.3	49.8	40.6	37.2

Explanation of significant movements

The movement between the 2026-27 Budget, the 2025-26 Estimated Result and the 2024-25 Actual is primarily due to a temporary increase in ministerial chauffeur resourcing to support service delivery and ensure appropriate staff transition arrangements.

Program 2: Accountability for Public Sector Resources

Description/objective

Treasury and Finance ensures accountability for public sector resources through providing fiscal and economic policy advice to the government. The department coordinates and provides advice 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 2025-26

- Produced and published the consolidated Government of South Australia financial statements for 2024-25, the 2025-26 Mid-Year Budget Review, and the 2026-27 Budget and monitored agency progress against budgets throughout the year.
- Provided policy advice to government on a wide range of economic and social matters and complex business and industry engagements, including the response to the algal bloom, the impact on fuel and other products from the war in the Middle East, Northern Water project, Nyrstar, Bedford Group, OneSteel Manufacturing Pty Ltd and the establishment of domestic gas reservation for the Whyalla steelworks.
- Led South Australia's input into the Productivity Commission's review of amendments to horizontal fiscal equalisation as required under Commonwealth legislation, seeking to ensure that South Australia receives an equitable share of GST revenue and remains no worse off than it would have been under the previous arrangements.
- Supported the linkage of South Australian and Commonwealth person-level administrative datasets, better evidence better outcomes linked data and person level integrated data asset in a nation-leading pilot of the life course data initiative.
- Delivered the review of the *Public Finance and Audit Act 1987*.
- Supported agencies through the assessment of new digital initiatives submitted for consideration by the digital investment fund while providing specialist support and project assurance to drive value across government.
- Provided advice to the Treasurer on a broad range of issues being considered by the Council on Federal Financial Relations, including initiatives to improve productivity and securing significant additional funding for public hospitals and disability reform.
- Provided comprehensive secretariat support and strategic advice to the Board of Treasurers, including supporting the Hon. Tom Koutsantonis MP who is the chair of the Board of Treasurers for 2026.

Targets 2026-27

- Produce and publish the consolidated Government of South Australia financial statements for 2025-26, the 2026-27 Mid-Year Budget Review, and the 2027-28 Budget.
- Continue to partner with agencies to enhance budget accountability and identify strategies that improve agency efficiency and budget management.
- Provide policy advice to government on the implementation of the government's election commitments including the apartment fast-track fund and aged care loan scheme.
- Provide policy advice to government on a broad range of government economic and social matters and commercial arrangements, including the Whyalla industrial transformation and Northern Water project.
- Continue to provide secretariat and policy support to the Board of Treasurers and on a broad range of issues being considered by the Council on Federal Financial Relations.

- Engage with the Productivity Commission's GST review to advocate that South Australia receives an equitable share of national GST revenue and remains no worse off than it would have been under the previous arrangements.
- Maximise long-term value and benefits by promoting scalable, repeatable digital solutions across government, quality project assurance and fostering innovative partnerships with agencies and industry.
- Continue to grow the Aboriginal community-controlled sector (Priority Reform Two) and improve access to information for regional Aboriginal and Torres Strait Islander communities and Aboriginal community-controlled organisations (Priority Reform Four) under the National Agreement on Closing the Gap.
- Assess digital and data options to address recommendations from the Royal Commission into Domestic, Family and Sexual Violence that relate to the improvement of across government records management, information sharing and system coordination.

Program summary — income, expenses and FTEs

	2026-27 Budget	2025-26 Estimated Result	2025-26 Budget ^{(a)(b)}	2024-25 Actual
	\$000	\$000	\$000	\$000
Income				
Intra-government transfers	103	274	66	336
Sales of goods and services	577	492	805	509
Resources received free of charge	—	—	—	1 985
Other income	861	857	254	694
Total income	1 541	1 623	1 125	3 524
Expenses				
Employee benefit expenses	28 116	27 604	22 829	22 994
Supplies and services	6 375	7 687	10 836	7 773
Depreciation and amortisation expenses	1 009	995	731	532
Grants and subsidies	88	586	24	76
Other expenses	54	57	268	215
Total expenses	35 642	36 929	34 688	31 590
Net cost of providing services	34 101	35 306	33 563	28 066
FTEs as at 30 June (No.)	155.2	152.1	146.7	137.9

(a) Artificial Intelligence functions as reflected within this program in the 2025-26 Agency Statements have now been reallocated to Program 5 Artificial Intelligence in line with ministerial responsibilities.

(b) Data Analytics functions reflected in Program 4 Information, Data Analytics and Communication Technology Services in the 2025-26 Agency Statements are now reflected within this program.

Explanation of significant improvements

The decrease in the 2025-26 Estimated Result for income compared to the 2024-25 Actual is primarily due to recognition of various services provided free of charge by Shared Services SA to the department in 2024-25 (\$2.0 million).

The increase in the 2025-26 Estimated Result for expenses compared to the 2024-25 Actual is primarily due to:

- staff vacancies in 2024-25 and higher employee costs following finalisation of public sector enterprise agreements in 2025-26 (\$2.6 million)
- timing of expenditure relating to support for the Whyalla Coordinator (\$0.8 million).

Program 3: Treasury Services

Description/objective

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

Sub-programs

- 3.1 Revenue Collection and Management
- 3.2 Treasury, Insurance and Fleet Services
- 3.3 Superannuation Services

Program summary — income, expenses and FTEs

	2026-27 Budget	2025-26 Estimated Result	2025-26 Budget	2024-25 Actual
	\$000	\$000	\$000	\$000
Income				
Intra-government transfers	584	426	48	818
Fees, fines and penalties	474	485	468	843
Sales of goods and services	79 214	81 263	77 738	72 760
Other income	580	592	560	1 124
Total income	80 852	82 766	78 814	75 545
Expenses				
Employee benefit expenses	65 859	65 704	65 713	61 357
Supplies and services	42 038	42 402	37 807	40 174
Depreciation and amortisation expenses	7 644	7 605	7 859	8 057
Grants and subsidies	11	5	26	—
Intra-government transfers	—	28	—	—
Other expenses	3 094	2 476	2 287	141
Total expenses	118 646	118 220	113 692	109 729
Net cost of providing services	37 794	35 454	34 878	34 184
FTEs as at 30 June (No.)	588.6	590.1	572.8	508.8

Sub-program 3.1: 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 2025-26

- Established the stamp duty relief scheme for eligible applicants aged 60 years and over who sell or have sold their eligible principal place of residence and downsize to a replacement property with a smaller land size than their existing home.
- Supported businesses impacted by the administration of the Whyalla steelworks and drought through a range of measures.
- Engaged with stakeholders to improve the experience and outcomes for taxpayers by streamlining processes, introducing more online services and enhancing system security.
- Provided over \$106 million in stamp duty relief and grants to first home owners.
- Established a vulnerability framework to provide guidance and support to taxpayers who may be experiencing vulnerability, including establishing the ex-gratia stamp duty relief and first home buyer benefits scheme for victim-survivors of family and domestic violence.

Targets 2026-27

- Implement changes to RevenueSA Information Online system to enable applications for stamp duty relief for eligible downsizers aged 60 years and over to be lodged via the portal.
- Continue to engage proactively with a range of stakeholders to understand and address industry-based concerns, enhance service delivery, and provide continuous education and communication to improve voluntary compliance.
- Conduct targeted and risk-based debt and compliance programs supported by data analytics to address non-compliance with legislation and to educate taxpayers about their obligations.
- Continue to support first home buyers through administration of first homeowner grants and stamp duty relief.
- Develop a guide to managing state taxation obligations for deceased estates.

	2026-27 Budget	2025-26 Estimated Result	2025-26 Budget	2024-25 Actual
	\$000	\$000	\$000	\$000
Income	8 953	8 914	8 728	8 829
Expenses	42 991	40 717	39 868	40 249
Net cost of sub-program	34 038	31 803	31 140	31 420
FTEs as at 30 June (No.)	193.6	182.0	179.2	167.2

Explanation of significant movements

The increase in the 2026-27 Budget for expenses compared to the 2025-26 Estimated Result is primarily due to:

- higher expenses for the valuation roll (\$0.7 million)
- higher employee costs following finalisation of public sector enterprise agreements (\$0.4 million).

Performance indicators

	2026-27 Target	2025-26 Estimated Result	2025-26 Target	2024-25 Actual
Revenue resulting from compliance and debt collection initiatives <i>The 2025-26 Estimated Result includes finalising a small number of aged payroll tax compliance cases and several large value assessments from compliance activity involving land held by trusts, and a focus on collecting aged debt.</i>	\$140.0m	\$147.4m	\$131.2m	\$169.2m
% of audits and investigations completed in 150 calendar days <i>New performance indicator.</i>	75%	77.0%	65%	60.0%
% of complaints actioned within 14 days <i>New performance indicator.</i>	100%	99.0%	100%	99.0%
% of collections (\$) received electronically	>99%	99.5%	>98%	99.2%
% of collections (volume) received electronically	>99%	99.8%	>98%	99.1%
% of payments (\$) made electronically	>95%	97.9%	>90%	91.0%
% of payments (volume) made electronically <i>The higher 2026-27 Target reflects the removal of refund cheques for emergency services levy refunds.</i>	>75%	55.1%	>75%	63.7%

Activity indicators

	2026-27 Projection	2025-26 Estimated Result	2025-26 Projection	2024-25 Actual
Taxation revenue collected by RevenueSA	\$6.4b	\$6.1b	\$5.8b	\$5.9b
Grants and administered payments managed by RevenueSA <i>The higher 2024-25 Actual is primarily due to first homeowner stamp duty concessions.</i>	\$65m	\$67m	\$62m	\$75m

Sub-program 3.2: 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 2025-26

- Continued to broaden the South Australian Government Financing Authority's (SAFA) 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.
- Supported management of industry assistance programs and financial assistance packages by providing due-diligence, commercial advisory and contract management services across government.
- Implemented a number of significant reforms stemming from the Building Indemnity Insurance (BII) review, strengthening consumer protections and supporting sustainable growth in the residential construction sector.
- 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 comprises plug-in hybrid (petrol and electric vehicles) and battery electric vehicles.

Targets 2026-27

- Continue to broaden the state'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.
- Continue to implement reforms from the BII review to support further growth in the residential construction sector.
- Continue to increase the number of low and zero emission vehicles in the government fleet.

	2026-27 Budget	2025-26 Estimated Result	2025-26 Budget	2024-25 Actual
	\$000	\$000	\$000	\$000
Income	20 261	18 527	19 012	16 464
Expenses	21 818	19 979	20 571	17 083
Net cost of sub-program	1 557	1 452	1 559	619
FTEs as at 30 June (No.)	119.0	115.9	113.8	96.7

Explanation of significant movements

The increase in the 2026-27 Budget for income and expenses compared to the 2025-26 Estimated Result is primarily due to the modernisation of SAFA systems.

The increase in the 2025-26 Estimated Result for income and expenses compared to the 2024-25 Actual is primarily due to:

- additional resources provided to manage the government's borrowing and insurance programs (\$1.5 million)
- lower recoveries associated with staff vacancies in 2024-25 (\$1.5 million).

Performance indicators

	2026-27 Target	2025-26 Estimated Result	2025-26 Target	2024-25 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 lower 2025-26 Estimated Result is mainly attributable to expenditure savings and revisions to plans for strategic projects within the insurance division.</i>	\$4.25	\$3.30	\$4.45	\$3.65
% of plug-in electric vehicles in government fleet <i>Plug-in electric vehicles include battery electric vehicles and plug-in hybrid electric vehicles. The % of plug-in electric vehicles is based on the number of passenger and sports utility vehicles in the fleet and excludes light commercial vehicles.</i>	10%	8%	7%	7%

Activity indicators

	2026-27 Projection	2025-26 Estimated Result	2025-26 Projection	2024-25 Actual
No. of new vehicles purchased <i>The lower 2025-26 Estimated Result reflects the impact of changes to the vehicle ordering process following the transition to a new fleet management service provider.</i>	2 400	1 900	2 400	2 499
No. of vehicles disposed <i>The lower 2025-26 Estimated Result reflects fewer vehicles purchased during the year and the need to maintain a stable fleet size.</i>	2 400	2 000	2 320	2 428

Sub-program 3.3: 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 2025-26

- Introduced new indexed investment options and commenced work to enhance Super SA's insurance product offering and service.
- Completed the forward unit pricing project, a key fund modernisation initiative.
- Implemented a new intra-fund digital advice tool and service model to provide scalable superannuation advice to members to assist with retirement planning.
- Commenced activities to transition the administration of the Police Pension Scheme to Super SA.
- Continued to enhance the privacy governance and security management of members' information.

Targets 2026-27

- Deliver phase 2 of the product enhancement roadmap which includes a new retirement solution that provides a diversified investment mix to maximise growth while delivering income from defensive assets.
- Continue to deliver digital solutions and processes to improve member experience and services, including the launch of a Super SA member application and a new Super SA website.
- Continue to transition the administration of the Police Pension Scheme to Super SA.
- Continue to progress a program of work to improve insurance product and service delivery.

	2026-27 Budget	2025-26 Estimated Result	2025-26 Budget	2024-25 Actual
	\$000	\$000	\$000	\$000
Income	51 638	55 325	51 074	50 252
Expenses	53 837	57 524	53 253	52 397
Net cost of sub-program	2 199	2 199	2 179	2 145
FTEs as at 30 June (No.)	276.0	292.2	279.8	244.9

Explanation of significant movements

The decrease in the 2026-27 Budget for income and expenses compared to the 2025-26 Estimated Result is primarily due to the finalisation of strategic transformation projects undertaken in 2025-26.

The increase in the 2025-26 Estimated Result for income and expenses compared to the 2025-26 Budget is primarily due to strategic transformation projects undertaken in 2025-26.

The increase in the 2025-26 Estimated Result for income and expenses compared to the 2024-25 Actual is primarily due to:

- staff vacancies and lower administration expenses in 2024-25 (\$2.8 million)
- strategic transformation projects undertaken in 2025-26 (\$2.3 million).

Performance indicators

	2026-27 Target	2025-26 Estimated Result	2025-26 Target	2024-25 Actual
Achievement of approved service level targets by 30 June each year	85%	85%	85%	87%
Issue member statements by 31 October to align with industry norms	90%	90%	90%	98%
Benchmarking of administrative fees and costs with industry standards and peer funds <i>Reported by Chant West Super Fund Fee Survey.</i>	In the most cost efficient quartile	In the most cost efficient quartile	In the most cost efficient quartile	In the 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 second most cost efficient quartile	In the second most cost efficient quartile	In the second most cost efficient quartile
Benchmarking of total fees (administration and investment costs) with industry standards and peer funds <i>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 most cost efficient quartile

Activity indicators

	2026-27 Projection	2025-26 Estimated Result	2025-26 Projection	2024-25 Actual
No. of member accounts in all schemes	218 000	220 000	215 000	221 355
No. of member accounts transferred to the Australian Taxation Office under Protecting Your Super	2 790	2 790	3 200	3 580
Triple S Scheme members making additional contributions	28 500	28 500	28 000	28 021

Program 4: Government Services

Description/objective

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

Sub-programs

- 4.1 Shared Services
- 4.2 Whole of Government Procurement
- 4.3 Fines Enforcement and Recovery Unit
- 4.4 Information and Communication Technology Services

Program summary — income, expenses and FTEs

	2026-27 Budget	2025-26 Estimated Result	2025-26 Budget ^(a)	2024-25 Actual
	\$000	\$000	\$000	\$000
Income				
Intra-government transfers	3 788	13 647	12 788	12 046
Sales of goods and services	17 402	17 042	16 067	28 137
Other income	1 109	1 050	1 685	778
Total income	22 299	31 739	30 540	40 961
Expenses				
Employee benefit expenses	118 061	122 662	133 398	107 079
Supplies and services	91 296	109 754	87 640	101 258
Depreciation and amortisation expenses	7 887	7 951	7 180	7 991
Grants and subsidies	131	138	163	264
Intra-government transfers	34	38	62	—
Other expenses	352	385	354	1 082
Total expenses	217 761	240 928	228 797	217 674
Net cost of providing services	195 462	209 189	198 257	176 713
FTEs as at 30 June (No.)	1 011.3	1 064.3	1 072.7	1 015.6

(a) Information and Communication Technology Services functions as reflected in Program 4 Information, Data Analytics and Communication Technology Services in the 2025-26 Agency Statements are now included within this program and Data Analytics functions are included in Program 2 Accountability for Public Sector Resources.

Sub-program 4.1: 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 2025-26

- Delivered deployment of the Oracle financial management solution for Correctional Services, Treasury and Finance and Defence SA and commenced deployment across remaining in-scope government agencies.
- Progressed the banking modernisation program, including cheque production phase out and planning for the merchant platform upgrade.
- Implemented a new solution to digitise the scanning, workflow and storage of paper-based processing in payroll services.
- Implemented a new version of the CHRIS 21 payroll system to support the pilot deployment of an electronic human resources form solution.
- Deployed a new customer relationship management solution to enhance digital capability and improve customer service.

Targets 2026-27

- Progress deployment of the Oracle financial management solution across additional in-scope government agencies.
- Progress the broader rollout of the electronic human resources forms solution across government, following a successful pilot.
- Replace the application used to manage salary overpayments with a contemporary system delivering improved functionality.
- Upgrade the application used for operational performance management to enhance productivity and quality reporting.

Program summary — income, expenses and FTEs

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Income	10 356	10 822	9 878	14 943
Expenses	125 253	139 134	134 651	125 729
Net cost of sub-program	114 897	128 312	124 773	110 786
FTEs as at 30 June (No.)	713.3	748.8	758.6	717.8

Explanation of significant movements

The decrease in the 2026-27 Budget for expenses compared to the 2025-26 Estimated Result is primarily due to:

- lower expenses for the Finance Reform program as it progresses the deployment of the new Oracle financial management solution across in-scope government agencies (\$7.1 million)
- completion of the Payroll Reform project including the pilot deployment of a new version of the CHRIS 21 payroll system (\$3.9 million)
- an allocation of 2026-27 budget savings (\$2.2 million).

The increase in the 2025-26 Estimated Result for expenses compared to the 2025-26 Budget is primarily due to:

- implementation of a new version of the CHRIS 21 payroll system and a pilot deployment as part of the Payroll Reform project (\$2.1 million)

- higher employee costs following finalisation of public sector enterprise agreements (\$1.7 million)
- higher volumes of government agency work requests (\$1.6 million).

The decrease in the 2025-26 Estimated Result for income compared to the 2024-25 Actual is primarily due to:

- higher corporate recoveries in 2024-25 (\$2.0 million)
- higher volumes of agency work requests in 2024-25 (\$1.9 million).

The increase in the 2025-26 Estimated Result for expenses compared to the 2024-25 Actual is primarily due to:

- deployment of the new Oracle financial management solution across in-scope government agencies as part of the Finance Reform program (\$8.0 million)
- implementation of a new version of the CHRIS 21 payroll system and a pilot deployment as part of the Payroll Reform project (\$3.9 million)
- higher employee costs following finalisation of public sector enterprise agreements (\$1.7 million)

partially offset by

- higher expenses associated with a higher volume of agency work requests in 2024-25 (\$1.9 million).

Performance indicators

	2026-27 Target	2025-26 Estimated Result	2025-26 Target	2024-25 Actual
Average customer satisfaction with the services provided by Shared Services SA <i>The lower 2025-26 Estimated Result and 2024-25 Actual is primarily due to ongoing volume growth and increased processing complexity in payroll services. A number of initiatives are being progressed to enhance customer service and automate manual processes.</i>	>80%	70%	>80%	68%
Salary overpayments as a % of total pays issued	<0.4%	0.5%	<0.4%	0.6%
% of invoices paid in 15 days <i>Shared Services SA customers only, not all public authorities.</i>	>93%	93%	>93%	92%
% of statutory returns (e.g. BAS and FBT) and financial statements submitted by the prescribed dates	100%	100%	100%	100%
% complaints actioned within 10 business days <i>Complaints from members of the public. The lower 2025-26 Estimated Result reflects that of the four complaints received to date, two were not resolved within 10 business days. Only one complaint was received during 2024-25 which was not actioned within 10 business days.</i>	100%	50%	100%	—

Activity indicators

	2026-27 Projection	2025-26 Estimated Result	2025-26 Projection	2024-25 Actual
No. of invoices processed	3.0m	3.0m	3.1m	3.0m
No. of salary payments	3.1m	3.1m	3.2m	3.0m
No. of invoices raised <i>The lower 2026-27 Projection reflects decreased volumes due to Shared Services SA no longer raising invoices for the South Australian Ambulance Service following the implementation of a new ambulance billing system.</i>	0.2m	0.2m	0.4m	0.2m
No. of statutory financial statements prepared	197	197	197	196

Sub-program 4.2: Whole of Government Procurement

Description/objective

Delivery of the strategic direction for the management of procurement across government. Treasury and Finance develops and maintains the policy framework for how public authorities undertake procurement and supports the capability development of public sector procurement practitioners. Treasury and Finance 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 2025-26

- Supported the establishment of new across government contracts for the employee assistance program, natural gas, Adobe software and the Microsoft enterprise enrolment.
- Commenced the implementation of the government's response to the not-for-profit sector funding policy review.
- Progressed the Aboriginal procurement strategy.
- Commenced development of an environmental, social and governance procurement framework.
- Enhanced management of information and cyber security risks in procurement and contract management through risk assessment and focused capability development.
- Progressed the program to transform procurement and contract management through systems, with the supplier hub as the first completed milestone.
- Delivered new online learning modules for suppliers to better understand how to tender for government work.
- Held the inaugural procurement conference for procurement practitioners in government agencies.

Targets 2026-27

- Establish new across government arrangements for international and domestic airline services, professional services panel, and Esri software products and services.
- Finalise the environmental, social and governance procurement framework.
- Establish an Aboriginal procurement policy to support the procurement strategy for increased engagement of Aboriginal enterprises in government contracts.
- Launch the supplier hub with new online portals to make it easier for small businesses to quote for government contracts.

Program summary — income, expenses and FTEs

	2026-27 Budget	2025-26 Estimated Result	2025-26 Budget	2024-25 Actual
	\$000	\$000	\$000	\$000
Income	1 970	1 956	1 910	2 852
Expenses	8 755	8 928	8 650	9 242
Net cost of sub-program	6 785	6 972	6 740	6 390
FTEs as at 30 June (No.)	47.0	47.7	42.2	57.4

Explanation of significant movements

The decrease in the 2025-26 Estimated Result for income compared to the 2024-25 Actual is primarily due to the cost recovery of procurement graduates placed across government in 2024-25 (\$0.7 million).

Performance indicators

	2026-27 Target	2025-26 Estimated Result	2025-26 Target	2024-25 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%	75%	>90%	70%
% of government public authorities satisfied with the quality of engagement, quality and access to information and quality of services and contracts delivered	>85%	81%	>85%	80%

Activity indicators

	2026-27 Projection	2025-26 Estimated Result	2025-26 Projection	2024-25 Actual
New across government contracts established	3	4	5	4

Sub-program 4.3: 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 and 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 operates 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 2025-26

- Invested in resilient, self-service technology and continuous improvement to enhance processes, services, and real-time decision making.
- Supported amendments to the *Fines Enforcement and Debt Recovery Act 2017* to improve the unit's ability to pursue debt on behalf of government agencies.
- Commenced a program of work to enhance managed debt resolution, with initial digital service elements supported by analytics and automation.
- Partnered with financial counselling services and participated in community awareness programs.

Targets 2026-27

- Continue to explore and implement emerging digital capabilities to optimise the resolution of debt managed, leveraging advanced data analytics and automation.
- Enhance ongoing engagement with stakeholders to support effective and sustainable recovery strategies.
- Implement operational changes to support amendments to the *Fines Enforcement and Debt Recovery Act 2017*.

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Income	760	804	732	1 084
Expenses	16 406	15 240	15 455	14 498
Net cost of sub-program	15 646	14 436	14 723	13 414
FTEs as at 30 June (No.)	98.4	94.9	101.5	96.3

Explanation of significant movements

The increase in the 2026-27 Budget for expenses compared to the 2025-26 Estimated Result is primarily due to increased resourcing associated with the roll out of mobile phone cameras and additional safety cameras as part of the government's road safety package.

Performance indicators

	2026-27 Target	2025-26 Estimated Result	2025-26 Target	2024-25 Actual
Fines debt under management <i>Fines which are not yet due or are currently being resolved through actions such as payment arrangements.</i>	70%	61.7%	70%	63.2%
Cost to collect \$100 of fines debt <i>The 2026-27 Target has been reduced to reflect higher collections with operational costs remaining consistent.</i>	<\$7.60	\$7.60	<\$10.00	\$8.43
Total fines collected <i>Includes amounts collected on behalf of, and disbursed to, other parties (sutors). The higher 2026-27 Target is due to an increase in fines referred and enhancements to FERU's communication strategy, operating model and online portal upgrade.</i>	\$150.0m	\$142.6m	\$125.0m	\$123.2m
Total civil debt collected <i>Includes amounts collected on behalf of, and disbursed to, state government entities. The higher 2025-26 Estimated Result reflects a public authority recommending referrals resulting in higher collections. The Fines Unit expects this arrangement to continue in 2026-27.</i>	\$7.5m	\$7.5m	\$7.0m	\$5.3m
Resolution rate of debt collected to debt referred	65%	60.6%	65%	56.4%

Activity indicators

	2026-27 Projection	2025-26 Estimated Result	2025-26 Projection	2024-25 Actual
Inbound client telephone calls received <i>The 2026-27 Target reflects a shift towards digitally enabled self-service, underpinned by process reform, technology enhancements and a more streamlined service experience.</i>	235 000	240 296	245 000	279 356
No. of enforcement action notices issued <i>The higher 2025-26 Estimated Result is due an increase in fines referred, largely the introduction of mobile detection cameras.</i>	850 000	870 000	790 000	840 000
No. of matters referred for enforcement	200 000	197 000	185 000	190 000
Review of Enforcement Determinations	25 000	27 000	23 500	25 000
% of fines debt on payment arrangement	55%	50%	55%	50%
No. of client online interactions <i>New activity indicator.</i>	72 000	60 000	n.a.	43 637

Sub-program 4.4: Information 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 2025-26

- Continued to enable a secure, connected and collaborative government through well governed, resilient and innovative ICT and digital services.
- Implemented the South Australian Cyber Security Strategy and South Australian Government Cyber Security Operating Model to foster a strong cyber security ecosystem and increase maturity across the state.

Targets 2026-27

- Strengthen cyber resilience by improving the prevention of, and recovery from, cyber incidents affecting critical government services.
- Progress implementation of the government's digital and technology strategies to drive digital transformation, strengthen government service capability and improve security and reliability.
- Continue to strengthen and deliver reliable, secure and modern digital connectivity and services for government.

Program summary — income, expenses and FTEs

	2026-27 Budget	2025-26 Estimated Result	2025-26 Budget	2024-25 Actual
	\$000	\$000	\$000	\$000
Income	9 213	18 157	18 020	22 082
Expenses	67 347	77 626	70 041	68 205
Net cost of sub-program	58 134	59 469	52 021	46 123
FTEs as at 30 June (No.)	152.6	172.9	170.4	144.1

Explanation of significant movements

The decrease in the 2026-27 Budget for income and expenses compared to the 2025-26 Estimated Result is primarily due to the re-profile of expenditure for the digital and cyber projects (\$8.9 million).

The increase in the 2025-26 Estimated Result for expenses compared to the 2025-26 Budget is primarily due to:

- reclassification of expenses to reflect the change to consumption-based ICT services and the transition of infrastructure to cloud-based platforms which is classified as operating instead of investing (\$3.0 million)
- timing of expenditure to support digital and cyber operating projects (\$2.7 million)
- finalisation of budget transfers following machinery of government changes (\$1.5 million).

The increase in the 2025-26 Estimated Result for expenses compared to the 2024-25 Actual is primarily due to:

- higher expenses to support digital and cyber operating projects (\$4.4 million)
- reclassification of expenses to reflect the change to consumption-based ICT services and the transition of infrastructure to cloud-based platforms (\$3.0 million)
- finalisation of budget transfers following machinery of government changes (\$1.5 million).

Program 5: Artificial Intelligence

Description/objective

Lead the government's strategic and responsible adoption of artificial intelligence (AI) to drive productivity and improved services in the public sector while managing risk.

Highlights 2025-26

- Established the Office for Artificial Intelligence to lead whole of government coordination of artificial intelligence policy, governance and delivery.
- Designed and progressed the whole of government AI proof of value (PoV) program to accelerate practical adoption across government, including establishing robust assessment, governance and assurance processes.
- Progressed seven AI PoV initiatives to test high-value AI use cases across health care, police, administrative and public safety domains.
- Commenced the development of a whole of government approach to responsible AI, including policy settings, governance arrangements and ethical principles to support safe and trusted use.
- Commenced design of an AI strategy for the government informed by co-design mechanisms with government staff, a public discussion paper seeking input from academia, business and the community, and national and international research.

Targets 2026-27

- Continue delivery of the AI PoV program to identify and roll out scalable, repeatable AI solutions that deliver measurable productivity and service-delivery benefits.
- Continue to provide an AI leadership role across government by developing a consolidated AI strategy for South Australia, bringing together public sector adoption, state economic development, trust, ethics and safety considerations.
- Embed consistent AI governance and assurance arrangements across government to manage risk while enabling innovation at pace.
- Promote reuse and shared adoption of successful AI solutions to maximise value and reduce duplication across agencies.
- Deliver whole of government enablement programs, including AI literacy and capability uplift and establishment of a whole of government AI platform.

Program summary — income, expenses and FTEs

	2026-27 Budget	2025-26 Estimated Result	2025-26 Budget ^(a)	2024-25 Actual
	\$000	\$000	\$000	\$000
Expenses				
Employee benefit expenses	888	865	849	—
Supplies and services	355	346	346	—
Total expenses	1 243	1 211	1 195	—
Net cost of providing services	1 243	1 211	1 195	—
FTEs as at 30 June (No.)	5.5	5.5	5.5	—

(a) Artificial Intelligence functions have been reallocated to Program 5 Artificial Intelligence from Program 2 Accountability for Public Sector Resources in line with ministerial responsibilities.

Explanation of significant movements

No major variations.

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 2025-26

- Continued to support Whyalla businesses, workers, community and other stakeholders with the continuation of the Industry Advocate role including that of Whyalla Regional Coordinator while OneSteel Manufacturing Pty Limited remains in administration.
- Monitored the effectiveness of the established Whyalla Special Economic Zone under the South Australian Industry Participation Policy and measured the economic benefits and contributions resulting from state-funded projects to which it applies.
- Developed a special Whyalla tailored industry participation plan with the Whyalla Steelworks Industrial Transformation Unit to support ongoing employment and local contractors and suppliers as part of the sale process for One Steel Manufacturing's steelworks and mines.
- Developed 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.
- Implemented the Tender for Success (fundamental and advanced) training workshops to support South Australian businesses navigate government procurement.
- Continued to advance and monitor outcomes for all aspects of the South Australian Industry Participation Policy to maximise retained economic benefit for South Australia.
- Continued to provide fortnightly South Australian Industry Participation Policy training to public authority staff.
- Monitored tailored industry participation plans for infrastructure and construction contracts above \$50 million and contractor compliance to achieving a minimum of 90 per cent South Australian labour hours and 20 per cent of all labour hours to be delivered by apprentices, trainees, Aboriginal workers and long term unemployed.
- Worked with public authorities to maximise Aboriginal economic participation for direct engagement, supply chain and workforce outcomes from state funded projects.
- Established industry participation advisory groups for the North-South Corridor — River Torrens to Darlington project and the New Women's and Children's Hospital project.

Targets 2026-27

- Continue to support the Whyalla community, businesses, workers and other stakeholders in the lead-up to the post sale of the Whyalla steelworks and mines.
- Expand the scale of the Meet the Buyer Event, bringing together more government agencies, businesses, industry bodies and participants in a single flagship event to increase procurement and supply-chain opportunities for South Australian businesses.
- Further develop market engagement activities through Supply to Government workshops, and industry briefings to identify capable South Australian businesses that can deliver projects, goods or services to the state government.
- Continue to monitor tailored industry participation plans for infrastructure and construction contracts above \$50 million and contractor compliance to achieving a minimum of 90 per cent South Australian labour hours 20 per cent of all labour hours to be delivered by apprentices, trainees, Aboriginal workers and long-term unemployed.
- Continue to work with public authorities to maximise Aboriginal economic participation for direct engagement, supply chain and workforce outcomes from state funded projects.

Treasury and Finance

Statement of comprehensive income

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Income				
Appropriation	270 105	270 477	265 951	261 804
Other income from state government	—	4 810	—	624
Intra-government transfers	4 475	14 347	12 902	13 200
Fees, fines and penalties	474	485	468	843
Sales of goods and services	97 193	98 797	94 610	101 406
Resources received free of charge	—	—	—	1 985
Other income	2 550	2 499	2 499	2 596
Total income	374 797	391 415	376 430	382 458
Expenses				
Employee related expenses				
Salaries, wages, annual and sick leave	180 397	185 867	187 065	160 934
Long service leave	6 093	5 935	6 057	4 178
Payroll tax	8 776	8 640	8 403	8 964
Superannuation	21 617	21 217	24 299	19 803
Other	1 486	1 540	2 536	2 798
Supplies and services				
General supplies and services	139 763	157 544	137 486	149 287
Consultancy expenses	1 948	4 129	539	1 566
Depreciation and amortisation	16 630	16 659	15 831	16 677
Borrowing costs	404	404	404	44
Grants and subsidies	232	730	219	340
Intra-government transfers	34	66	62	—
Other expenses	3 514	2 936	2 922	1 465
Payments to state government	—	9 892	—	10 661
Total expenses	380 894	415 559	385 823	376 717
Total comprehensive result	-6 097	-24 144	-9 393	5 741

Treasury and Finance

Statement of comprehensive income

	2026-27	2025-26	2025-26	2024-25
	Budget	Estimated	Budget	Actual
	\$000	\$000	\$000	\$000
Net cost of services calculation				
Income	374 797	391 415	376 430	382 458
Less				
Appropriation	270 105	270 477	265 951	261 804
Other income from state government	—	4 810	—	624
Income included in net cost of services	104 692	116 128	110 479	120 030
Expenses	380 894	415 559	385 823	376 717
Less				
Cash alignment	—	9 892	—	10 661
Expenses included in net cost of services	380 894	405 667	385 823	366 056
Net cost of services	276 202	289 539	275 344	246 026

Treasury and Finance

Statement of financial position

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Assets				
Current assets				
Cash and cash equivalents	56 414	52 294	39 248	65 411
Receivables	28 712	28 663	17 903	28 614
Total current assets	85 126	80 957	57 151	94 025
Non-current assets				
Land and improvements	22 008	23 649	20 684	25 290
Plant and equipment	16 377	14 114	12 344	12 876
Intangible assets	3 496	13 637	5 529	23 485
Other non-current assets	198	198	—	198
Total non-current assets	42 079	51 598	38 557	61 849
Total assets	127 205	132 555	95 708	155 874
Liabilities				
Current liabilities				
Payables	19 271	19 270	8 342	19 269
Short-term borrowings	—	—	227	—
Employee related liabilities				
Salaries and wages	2 754	2 138	1 883	1 444
Annual leave	16 179	16 086	15 540	15 993
Long service leave	3 821	3 802	3 516	3 783
Other	1 295	1 295	1 147	1 295
Short-term provisions	1 083	1 078	1 019	1 073
Other current liabilities	1 273	1 273	653	1 273
Total current liabilities	45 676	44 942	32 327	44 130
Non-current liabilities				
Long-term borrowings	—	—	211	—
Long-term employee related liabilities				
Long service leave	35 822	35 175	31 812	34 528
Long-term provisions	5 209	5 169	3 991	5 129
Other non-current liabilities	1 854	2 528	2 595	3 202
Total non-current liabilities	42 885	42 872	38 609	42 859
Total liabilities	88 561	87 814	70 936	86 989
Net assets	38 644	44 741	24 772	68 885
Equity				
Contributed capital	5 344	5 344	5 344	5 344
Retained earnings	29 400	35 497	15 528	59 641
Asset revaluation reserve	3 900	3 900	3 900	3 900
Total equity	38 644	44 741	24 772	68 885

Balances as at 30 June end of period.

Treasury and Finance

Statement of cash flows

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Operating activities				
<i>Cash inflows</i>				
Appropriation	270 105	270 477	265 951	261 804
Intra-government transfers	4 475	14 347	12 902	13 200
Fees, fines and penalties	474	485	468	843
Sales of goods and services	97 123	98 727	94 540	103 806
GST received	—	—	—	6 090
Other receipts from state government	—	4 810	—	624
Other receipts — other	2 440	2 392	2 392	2 583
Cash generated from operations	374 617	391 238	376 253	388 950
<i>Cash outflows</i>				
Employee related payments	216 981	221 733	226 894	189 717
Payments for supplies and services	142 385	162 347	138 699	162 835
Interest paid	404	404	404	—
Grants and subsidies	232	730	219	340
Intra-government transfers	34	66	62	—
Other payments	3 350	2 775	2 761	—
Payments to state government	—	9 892	—	10 661
Cash used in operations	363 386	397 947	369 039	363 553
Net cash provided by (+)/used in (-) operating activities	11 231	-6 709	7 214	25 397
Investing activities				
<i>Cash outflows</i>				
Purchase of property, plant and equipment	7 111	6 108	6 968	4 369
Purchase of intangibles	—	300	300	1 507
Cash used in investing activities	7 111	6 408	7 268	5 876
Net cash provided by (+)/used in (-) investing activities	-7 111	-6 408	-7 268	-5 876
Financing activities				
<i>Cash outflows</i>				
Repayment of leases	—	—	—	833
Cash used in financing activities	—	—	—	833
Net cash provided by (+)/used in (-) financing activities	—	—	—	-833
Net increase (+)/decrease (-) in cash equivalents	4 120	-13 117	-54	18 688
Cash and cash equivalents at the start of the period	52 294	65 411	39 302	46 723
Cash and cash equivalents at the end of the period	56 414	52 294	39 248	65 411

Administered items for the Department of Treasury and Finance

Statement of comprehensive income^(a)

	2026-27 Budget	2025-26 Estimated Result	2025-26 Budget	2024-25 Actual
	\$000	\$000	\$000	\$000
Income				
Taxation	6 695 526	6 401 659	6 138 275	6 020 756
Appropriation	5 743 343	4 065 889	4 458 952	3 841 520
Tax equivalent revenues	137 463	136 670	106 422	119 002
Commonwealth sourced revenues	10 579 644	10 321 212	9 792 326	9 644 716
Intra-government transfers	24 221	26 047	23 349	17 698
Fees, fines and penalties	297 917	256 184	288 650	224 986
Sales of goods and services	35 769	243	243	—
Interest revenues	586 101	415 185	381 359	402 371
Dividend income	293 791	310 305	224 786	208 904
Other income ^(b)	40 727	569 788	26 533	433 911
Total income	24 434 502	22 503 182	21 440 895	20 913 864
Expenses				
Employee benefit expenses				
Salaries, wages, annual and sick leave	434	427	422	438
Superannuation contribution to various schemes ^(c)	577 400	592 400	592 400	569 300
Supplies and services				
General supplies and services	138 388	57 312	89 211	47 005
Depreciation and amortisation expense	2 100	1 400	1 400	—
Borrowing costs	1 682 859	1 258 625	1 394 040	1 159 524
Grants and subsidies	7 075 602	4 205 074	5 800 237	3 910 664
Intra-government transfers	2 197 975	1 188 966	1 592 056	720 940
Other expenses ^(b)	18 530 118	18 669 438	16 795 486	17 291 634
Total expenses	30 204 876	25 973 642	26 265 252	23 699 505
Net result	-5 770 374	-3 470 460	-4 824 357	-2 785 641
Current year adjustments to equity	—	590	—	—
Total comprehensive result	-5 770 374	-3 469 870	-4 824 357	-2 785 641

(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 2025-26 Estimated Result includes the return of surplus cash held by agencies at 30 June 2025 to the Consolidated Account in accordance with the cash alignment policy. The final transfer will occur before 30 June 2026.

(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)

	2026-27 Budget	2025-26 Estimated Result	2025-26 Budget	2024-25 Actual
	\$000	\$000	\$000	\$000
Assets				
Current assets				
Cash and cash equivalents	13 604 401	11 619 920	12 699 131	10 864 706
Receivables	1 180 449	1 019 449	1 046 968	830 205
Other current assets	21 458	37 554	—	21 458
Total current assets	14 806 308	12 676 923	13 746 099	11 716 369
Non-current assets				
Financial assets	13 353 433	12 805 073	12 834 909	12 324 525
Plant and equipment	30 720	7 863	31 894	—
Intangible assets	325	325	325	325
Other non-current assets	280 000	—	—	—
Total non-current assets	13 664 478	12 813 261	12 867 128	12 324 850
Total assets	28 470 786	25 490 184	26 613 227	24 041 219
Liabilities				
Current liabilities				
Payables	92 725	92 725	84 342	92 725
Short-term borrowings	13 503 383	11 543 031	12 187 039	10 403 831
Other current liabilities	61 442	61 442	61 437	5 881
Total current liabilities	13 657 550	11 697 198	12 332 818	10 502 437
Non-current liabilities				
Long-term borrowings	40 680 519	33 889 895	35 895 945	30 114 575
Long-term provisions	—	—	—	51 246
Other non-current liabilities	26 562	26 562	32 443	26 562
Total non-current liabilities	40 707 081	33 916 457	35 928 388	30 192 383
Total liabilities	54 364 631	45 613 655	48 261 206	40 694 820
Net assets	-25 893 845	-20 123 471	-21 647 979	-16 653 601
Equity				
Retained earnings	-25 894 435	-20 124 061	-21 648 569	-16 653 601
Asset revaluation reserve	590	590	590	—
Total equity	-25 893 845	-20 123 471	-21 647 979	-16 653 601

(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

	2026-27 Budget	2025-26 Estimated Result	2025-26 Budget	2024-25 Actual
	\$000	\$000	\$000	\$000
Operating activities				
Cash inflows				
Taxation				
Betting operations tax	64 876	63 115	63 115	63 920
Contribution from casino operations	24 810	24 100	24 100	63 237
Contribution from SA Lotteries	127 037	119 894	121 451	117 534
Land tax	1 006 387	925 908	892 827	881 102
Commonwealth places mirror land tax ^(a)	2 000	1 800	1 700	1 544
Payroll tax	2 474 253	2 344 859	2 297 354	2 230 546
Commonwealth places mirror payroll tax ^(a)	45 000	43 100	43 100	39 015
Stamp duties	2 919 652	2 830 751	2 663 583	2 655 758
Commonwealth places mirror stamp duties ^(a)	263	263	263	263
Commonwealth receipts				
Commonwealth general purpose grants				
GST revenue grants ^(b)	10 186 053	9 891 855	9 529 044	9 058 838
Commonwealth specific purpose grants	248 091	242 590	243 682	238 042
Interest receipts				
Interest on investments	581 624	413 424	379 724	404 042
Interest recoveries	4 477	1 761	1 635	3 271
Dividends and distributions				
Adelaide Cemeteries Authority				
Income tax equivalent	13	48	94	38
Adelaide Venue Management Corporation				
Dividend	1 600	1 600	1 600	1 600
Arrangements with private electricity entities				
Local government rate equivalent	149	145	145	298
Department for Infrastructure and Transport				
Income tax equivalent	2 614	2 614	2 614	—
Local government rate equivalent	1 300	1 268	1 268	832
Flinders Ports				
Payment in lieu of other taxes	3 317	3 236	3 236	—
ForestrySA				
Dividend	—	565	—	—
Income tax equivalent	—	242	—	—
Funds SA				
Local government rate equivalent	144	140	140	164

	2026-27 Budget	2025-26 Estimated Result	2025-26 Budget	2024-25 Actual
	\$000	\$000	\$000	\$000
HomeStart Finance				
Dividend	36 883	71 550	38 536	48 202
Income tax equivalent	15 807	30 664	16 515	19 070
Motor Accident Commission				
Dividend	855	2 062	1 957	3 432
Public Trustee				
Dividend	5 682	3 761	5 064	1 225
Income tax equivalent	2 376	2 229	2 110	2 187
Renewal SA				
Dividend	13 364	62 301	13 476	5 630
Income tax equivalent	5 728	27 570	5 775	3 724
Local government rate equivalent	5 230	4 265	4 751	2 445
South Australian Government Financing Authority				
Dividend	31 500	—	24 500	1 460
Income tax equivalent	13 500	—	10 500	—
South Australian Water Corporation				
Dividend	202 258	166 817	138 004	142 988
Income tax equivalent	36 411	20 562	40 227	16 668
Local government rate equivalent	2 091	2 040	2 040	2 192
State Owned Generators Leasing Co Pty Ltd				
Dividend	1 649	1 649	1 649	—
Income tax equivalent	706	706	706	10 477
TAFE SA				
Local government rate equivalent	55	54	54	—
West Beach Trust				
Income tax equivalent	13	13	209	95
Other receipts				
Across government energy retail agreement rebate	—	—	—	12 760
Adelaide Oval sublease fee	1 248	1 221	1 221	1 221
Casino Unclaimed Prizes	40	40	40	147
Commonwealth contribution to Bedford Group Ltd	—	17 600	—	—
Commonwealth contribution to Port Pirie	—	37 500	—	—
Commonwealth contribution to Whyalla Steel Industry	145 500	244 860	19 600	162 328
Contract sanction receipts - CTP Insurance	—	—	—	20
Court fines	105 025	84 200	102 301	64 134
Court regulatory fees	23 474	15 000	22 723	20 118
Department for Infrastructure and Transport	19 007	11 436	18 543	10 658
Essential Services Commission of South Australia	19 286	18 654	18 106	17 698
Government Banking Contract Rebate	—	—	—	109

	2026-27 Budget	2025-26 Estimated Result	2025-26 Budget	2024-25 Actual
	\$000	\$000	\$000	\$000
Guarantee fees	169 418	156 984	163 626	140 618
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)	473	461	461	403
Metropolitan Drainage Fund	7	7	7	—
National Tax Equivalent Program	50	50	50	—
Off-course wagering services annual fee	1 370	1 336	1 336	1 164
On-passing of Innovation Centre Funding	—	—	—	1 000
Recoup from the Economic Investment Fund	1 611	2 000	2 000	—
Recoup from the Future Jobs Fund	—	104	104	—
Return of cash to Consolidated Account — cash alignment policy	—	528 711	—	312 475
Return of deposit account balances	—	—	—	35
Return of Whyalla Steelworks Operational Efficiency Improvements Fund	—	—	—	55 681
South Australian Health and Medical Research Institute	—	6 000	—	—
South Australian Strategic Diesel Reserve	35 520	—	—	—
Sundry fees	41	41	41	118
Sundry recoupment	208	2 353	203	1 952
Unclaimed monies	2 539	2 477	2 477	10 834
Total receipts for Consolidated Account	18 594 585	18 442 556	16 931 587	16 835 312
Cash outflows				
Employee benefit payments				
Minister's salary, electorate and expense allowance	434	427	422	438
Grants, subsidies and transfers				
First Home Owner Grants	52 838	55 869	52 869	46 140
HomeBuilder	—	2 251	2 251	841
Payments to fund Consolidated Account	6 790 624	3 775 320	5 474 126	3 599 539
Total payments appropriated under various acts	53 272	58 547	55 542	47 419
Total payments funded by borrowings	6 790 624	3 775 320	5 474 126	3 599 539
Investing activities				
Cash inflows				
Repayment of advances				
Adelaide Oval SMA Ltd	—	—	—	816
Bianco Reinforcing Pty Ltd	—	—	—	780
Catholic Church Endowment Society Incorporated	3 600	3 600	3 600	3 600
Concessional Bushfire Loans	—	—	—	735
Department of Primary Industries and Regions	10 400	8 134	8 134	41 678

	2026-27 Budget	2025-26 Estimated Result	2025-26 Budget	2024-25 Actual
	\$000	\$000	\$000	\$000
LCDF Trading Pty Ltd	—	—	—	719
Neutrog Australia Pty Ltd	—	—	—	368
Non-Government School Loans Scheme	—	—	—	9 465
Sea Dragon Lodge	—	—	—	23
Return of capital				
TAFE SA	—	8 325	—	—
Urban Renewal Authority	—	—	—	62 000
Other investing receipts				
Balyana Property	—	12 000	—	—
Visitor Information Centre	—	590	—	—
Total receipts for Consolidated Account	14 000	32 649	11 734	120 184
Financing activities				
Cash inflows				
Borrowings				
Borrowings to fund Consolidated Account	6 790 624	3 775 320	5 474 126	3 599 539
Other				
Deposits with Treasurer	1 984 481	755 214	2 018 137	674 854
Total borrowings	6 790 624	3 775 320	5 474 126	3 599 539
Total receipts re cash and deposits	1 984 481	755 214	2 018 137	674 854
Net impact on consolidated account	18 555 313	18 416 658	16 887 779	16 908 077
Net impact on cash and deposits	1 984 481	755 214	2 018 137	674 854
(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 include 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

	2026-27 Budget	2025-26 Estimated Result	2025-26 Budget	2024-25 Actual
	\$000	\$000	\$000	\$000
Operating activities				
Cash outflows				
Employee benefit payments				
Past service superannuation payments	577 400	592 400	592 400	569 300
Police superannuation, guaranteed minimum retirement benefit	1 000	1 000	1 000	—
Payments for supplies and services				
National Tax Equivalent Program	60	60	60	6
Repayment of unclaimed monies	350	350	350	1 574
State share of GST administration costs	47 700	47 600	47 400	42 391
Interest paid				
Interest paid on deposit accounts and other monies	58 442	60 030	56 833	80 492
Interest on borrowings	1 624 417	1 198 595	1 337 207	1 045 025
Grants, subsidies and transfers				
ACCO Service Transition Fund	2 000	1 000	1 000	—
Adelaide Oval sublease fee	1 248	1 221	1 221	1 171
Adelaide Venue Management Corporation	14 000	14 041	13 903	13 948
Affordable Housing Fund	2 560	3 100	3 100	3 100
Building Indemnity Insurance	618	417	618	18 666
Business Growth Fund	7 165	46 361	56 349	22 911
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 Services Portable Long Services Leave Scheme	—	—	—	1 500
Community Support Grants and Donations	170	1 031	166	—
Community Wastewater Management Schemes (benefits to households in goods and services)	5 253	5 125	5 125	5 000
Consumer Advocacy and Research Fund	372	365	365	354
Contingency provisions — employee entitlements	35 670	9 176	40 939	3 683
Contingency provisions — investing contingencies	678 096	40 884	263 163	89 254
Contingency provisions — supplies and services	979 198	674 053	943 026	170 223
Contribution to Racing SA	15 193	14 781	14 781	13 591
Dairy Farmers Scheme	—	—	—	3 000
Department for Energy and Mining	17 519	16 923	16 375	15 848
Department for Environment and Water	952	934	934	917
Department of Human Services	5 458	5 443	5 443	5 428
Department of Treasury and Finance	888	865	865	578
Digital Investment Fund	100 020	89 989	97 411	31 301

	2026-27 Budget	2025-26 Estimated Result	2025-26 Budget	2024-25 Actual
	\$000	\$000	\$000	\$000
Electric Vehicle Subsidies	579	916	916	434
Emergency Services Agencies Funding	—	38 077	110	27 110
Emergency services levy — land and business regulations	276	276	276	276
Emergency services levy — pensioner concessions	6 786	6 909	6 659	6 731
Emergency services levy remissions	129 648	129 568	128 568	128 573
Essential Services Commission of South Australia	2 044	1 355	1 260	678
Fire damage and insurance costs (SAFA Insurance Fund No. 2)	4 400	50 829	4 400	31 461
Future Jobs Fund	1 611	2 833	2 000	359
Gamblers Rehabilitation Fund	2 000	2 000	2 000	2 000
HomeBuilder	—	460	—	—
HomeStart Finance	9 719	9 096	9 225	9 094
Jobs and Economic Growth Fund	—	250	250	2 536
Landscapes Levy — Treasurer's Water Licences (formerly called the NRM Levy)	474	462	462	403
Local Government Disaster Grant – Cyclone Tiffany	—	1 174	—	2 231
Local Government Disaster Recovery Assistance Arrangements	13 410	13 923	14 967	10 948
Local Government Infrastructure Partnership Program	—	20 225	10 030	23 288
Metropolitan drainage systems maintenance	963	970	940	1 061
Office of the Industry Advocate	2 407	2 305	2 305	2 266
Preconstruction Grant	—	—	—	18
Public Trustee	7 523	7 340	7 340	6 967
Renewal SA	37 190	37 877	42 824	47 666
Residual electricity entities	500	500	500	500
Ronald McDonald House Charities	—	8 000	—	—
South Australian Cricket Association	—	150	—	—
South Australian Health and Medical Research Institute	—	2 196	—	3 944
South Australian Housing Trust	292 111	74 281	58 887	119 018
South Australian Water Corporation	122 166	122 675	121 390	123 393
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	33 672	34 009	31 660	31 417
Treasurer's Interest in the National Wine Centre	204	191	191	4
University Funds Disbursement	14 000	14 000	—	—
Western Adelaide Private Hospital	—	1 000	1 000	2 000
Other payments				
Australian Bragg Centre Project	—	1 384	—	—
Bedford Group Ltd	—	17 600	—	—

	2026-27 Budget	2025-26 Estimated Result	2025-26 Budget	2024-25 Actual
	\$000	\$000	\$000	\$000
Commonwealth Bank transition out fees	—	—	—	94
Disaster Recovery Funding Arrangements Loan	—	—	—	1 898
Financial Guarantee	—	—	—	145
Other payments	99	114	100	1 208
Overpayment of Income Tax Equivalent	—	—	—	28 436
Payments to the South Australian Superannuation Fund	—	—	—	746
Port Pirie response package	—	92 500	—	—
Refunds and remissions	118	3 527	118	27 699
South Australian Strategic Diesel Reserve	19 168	16 352	—	—
South Australian Strategic Gas Reserve	280 000	—	—	—
The Disability Trust	—	2 250	—	—
Whyalla Steelworks Support Package	—	321 100	—	317 100
Cash used in operations	5 187 201	3 894 802	3 978 796	3 131 347
Cash inflows				
Appropriation	5 690 071	4 007 342	4 403 410	3 794 101
Transfers from contingencies	—	1 951	—	—
Interest				
University Funds Earnings	14 000	14 000	—	—
Net cash generated from operations	5 704 071	4 023 293	4 403 410	3 794 101
Net cash provided by (+)/used in (-) operating activities	516 870	128 491	424 614	662 754
Investing activities				
Cash outflows				
Advances granted				
Aluminium Composite Panel Cladding Loan Scheme	—	5 332	—	4 668
Bedford Group Ltd	—	15 000	—	—
Business Growth Fund	—	11 500	—	—
Department of Primary Industries and Regions	20 700	23 100	1 600	34 430
Firm Energy Reliability Mechanism Scheme	25 000	50 000	—	—
Hallet Group	—	12 000	—	—
Non-Government School Loans Scheme	45 726	26 699	82 138	5 875
South Australian Health and Medical Research Institute	—	34 000	—	—
Equity capital contributions				
Public Trustee	—	—	—	1 500
Renewal SA	9 597	20 100	8 100	74 581
South Australian Housing Trust	454 218	312 996	353 134	330 285
South Australian Water Corporation	—	1 750	12 700	621

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Other investing payments				
Adelaide University Research Fund	—	—	—	200 000
Adelaide University Student Support Fund	—	—	—	120 000
Balyana property purchase	—	12 000	—	—
Flinders University Student Support Fund	—	—	—	40 000
Cash inflows				
Repayment of advances				
Bedford Group Ltd	—	12 000	—	—
Cash used in investing activities	555 241	524 477	457 672	811 960
Net cash provided by (+)/used in (-) investing activities	-555 241	-512 477	-457 672	-811 960
Net increase (+)/decrease (-) in cash equivalents	-38 371	-383 986	-33 058	-149 206
Cash and cash equivalents at the start of the financial year (as at 1 July)	96 358	480 344	492 546	629 550
Cash and cash equivalents at the end of the financial year (as at 30 June)	57 987	96 358	459 488	480 344
Note: Totals may not add due to rounding.				

Administered items for the Department of Treasury and Finance

Other Accounts

Statement of cash flows

	2026-27 Budget	2025-26 Estimated Result	2025-26 Budget	2024-25 Actual
	\$000	\$000	\$000	\$000
Operating activities				
Receipts				
Taxation				
Emergency Services Levy — other	222 386	213 810	211 418	201 125
Emergency Services Levy — state government	7 786	7 487	7 540	8 297
Sales of goods and services				
Essential Services Commission of South Australia	491	1 004	1 004	228
Interest received				
CTP Insurance Regulator	—	—	—	2 303
Industry Financial Assistance Account	—	—	—	43
Intergovernmental Federal Financial Relations	1 696	1 655	1 655	1 847
Local Government Taxation Equivalent Fund	46	46	46	15
Intra-government transfers				
Affordable Housing Fund	2 560	3 100	3 100	3 750
Community Development Fund	20 000	20 000	20 000	20 000
Community Emergency Services Fund — other	127 777	127 617	126 569	126 386
Community Emergency Services Fund — state government	1 871	1 951	2 035	2 187
Essential Services Commission of South Australia	2 044	1 355	1 260	678
Industry Financial Assistance Account	6 681	23 820	11 453	19 298
Office of the Industry Advocate	2 407	2 309	2 305	2 269
Support services to parliamentarians	33 672	34 009	31 660	31 417
Treasurer's Interest in National Wine Centre	204	191	191	4
Receipts from government				
Office of the Industry Advocate	—	28	—	—
Support services to parliamentarians	—	10	—	23
Grants and subsidies				
Intergovernmental Federal Financial Relations	4 968 267	5 483 098	4 897 025	4 566 073
Local Government Taxation Equivalent Fund	2 025	2 873	2 025	2 978
Other receipts				
Community Emergency Services Fund	530	523	523	535
CTP Insurance Regulator	121 228	118 700	116 312	118 852
Essential Services Commission of South Australia	28 877	25 973	25 973	26 222
Industry Financial Assistance Account	23	61	59	695
Office of the Industry Advocate	—	—	—	203

	2026-27 Budget	2025-26 Estimated Result	2025-26 Budget	2024-25 Actual
	\$000	\$000	\$000	\$000
Support services to parliamentarians	—	—	—	37
Treasurer's Interest in National Wine Centre	15	14	14	25
Victims of Crime Levy collections	31 708	32 300	30 764	28 173
Total receipts	5 582 294	6 101 934	5 492 931	5 163 663
Payments				
Employee benefit payments				
CTP Insurance Regulator	4 027	3 967	4 173	3 217
Essential Services Commission of South Australia	8 692	7 586	7 491	6 586
Office of the Industry Advocate	1 966	1 905	1 873	1 742
Support services to parliamentarians	22 721	23 493	21 641	23 107
Payments for supplies and services				
CTP Insurance Regulator	71 342	70 149	67 419	72 857
Essential Services Commission of South Australia	2 624	2 572	2 572	1 570
Office of the Industry Advocate	441	432	432	549
Support services to parliamentarians	10 720	11 253	9 792	9 032
Treasurer's Interest in National Wine Centre	53	52	52	—
Intra-government transfers				
Community Development Fund	20 000	20 000	20 000	20 000
Community Emergency Services Fund	360 350	351 388	348 085	338 530
CTP Insurance Regulator	12	12	12	—
Essential Services Commission of South Australia	19 286	18 654	18 106	17 697
Industry Financial Assistance Account	85	125	125	—
Victims of Crime Levy collections	31 708	32 300	30 764	27 663
Grants and subsidies				
Industry Financial Assistance Account	6 596	23 995	11 328	18 945
Intergovernmental Federal Financial Relations	4 761 517	5 389 641	4 740 146	4 513 176
Local Government Taxation Equivalent Fund	2 060	2 908	2 060	2 989
Payments to government				
Country Price Equalisation Scheme	—	—	—	35
Industry Financial Assistance Account	—	2 700	—	2 700
Intergovernmental Federal Financial Relations	190 952	101 916	19 011	36 765
Other payments				
Affordable Housing Fund	—	—	—	250
CTP Insurance Regulator	45 847	44 728	44 708	43 710
Support services to parliamentarians	38	38	34	—
Total payments	5 561 037	6 109 814	5 349 824	5 141 120
Net cash provided by operating activities	21 257	-7 880	143 107	22 543

	2026-27 Budget	2025-26 Estimated Result	2025-26 Budget	2024-25 Actual
	\$000	\$000	\$000	\$000
Investing activities				
Payments				
Purchase of plant and equipment				
CTP Insurance Regulator	—	—	—	15
Essential Services Commission of South Australia	170	935	935	3
Support services to parliamentarians	—	661	—	1 086
Treasurer's Interest in National Wine Centre	204	1 660	1 083	1 700
Purchase of intangible assets				
Essential Services Commission of South Australia	—	—	—	395
Total payments	374	3 256	2 018	3 199
Net cash provided by investing activities	-374	-3 256	-2 018	-3 199
Financing activities				
Cash inflows				
Proceeds from other financial Assets				
Affordable Housing Fund	3 642	2 773	2 773	—
Cash generated from financing activities	3 642	2 773	2 773	—
Cash outflows				
Granted other financial assets				
Affordable Housing Fund	2 560	2 613	2 613	—
Cash used in financing activities	2 560	2 613	2 613	—
Net cash provided by financing activities	1 082	160	160	—
Net increase (+)/decrease (-) in cash equivalents	21 965	-10 976	141 249	19 344

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:

- a decrease in the 2026-27 Budget for total expenses compared to the 2025-26 Estimated Result primarily due to:
 - cash alignment payment made in 2025-26 (\$9.9 million)
 - departmental savings allocated in the 2026-27 Budget (\$4.3 million)
- an increase in the 2025-26 Estimated Result for total expenses compared to the 2025-26 Budget primarily due to a cash alignment payment made in 2025-26 (\$9.9 million).

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:

- an increase in the 2025-26 Estimated Result for total assets compared to the 2025-26 Budget primarily due to:
 - recognition of the Office of the Chief Information Officer and the Office of Data Analytics assets transferred to the department (\$16.0 million)
 - higher cash balances resulting from departmental operations (\$13.0 million)
 - higher receivables resulting from departmental operations (\$10.8 million)
- a decrease in the 2025-26 Estimated Result for total assets compared to the 2024-25 Actual primarily due to:
 - accumulated depreciation and amortisation on non-current assets (\$16.7 million)
 - lower cash balances resulting from departmental operations (\$13.1 million).

Statement of cash flows — controlled

Explanation of significant movements

The movement 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 forecast taxation revenue in the 2026-27 Budget compared to the 2025-26 Estimated Result reflects expected growth in payroll tax, conveyance duty, land tax and insurance tax revenues
- higher Commonwealth sourced revenue in the 2026-27 Budget compared to the 2025-26 Estimated Result mainly reflects forecast growth in the national GST pool distributed to states
- lower fees, fines and penalties revenue in the 2025-26 Estimated Result compared to the 2025-26 Budget primarily due to lower than forecast activity levels
- higher sales of goods and services in the 2026-27 Budget compared to the 2025-26 Estimated Result reflect the anticipated sale of diesel from the South Australian Strategic Diesel Reserve following resolution of the Middle East conflict
- the variances in tax equivalents revenue and dividend income in the 2026-27 Budget compared to the 2025-26 Estimated Result reflect the expected operating results of government business. Further commentary on public non-financial and financial corporation tax equivalents and dividend contributions is provided in Chapter 5 of Budget Paper 3 – Budget Statement
- higher interest revenues in the 2026-27 Budget compared to the 2025-26 Estimated Result reflect the expected interest rates outlook
- lower other income in the 2026-27 Budget compared to the 2025-26 Estimated Result is primarily due to the return of surplus cash by agencies in 2025-26 in accordance with the cash alignment policy.

Expenses

Material variances arise from:

- higher general supplies and services in the 2026-27 Budget compared to the 2025-26 Estimated Result are primarily due the government securing a strategic reserve of diesel to boost South Australia's fuel security, and the carryover of digital investment fund expenditure from 2025-26
- higher borrowing costs in the 2026-27 Budget compared to the 2025-26 Estimated Result are due to the government's increased borrowings to support infrastructure expenditure and higher interest rates

- higher grants and subsidies in the 2026-27 Budget compared to the 2025-26 Estimated Result are primarily due to funding required for the Consolidated Account
- higher intra-government transfers in the 2026-27 Budget compared to the 2025-26 Estimated Result are primarily due to higher operating and investing provisions.

Statement of financial position — administered items

Explanation of significant movements

Assets

Material variances arise from:

- receivables:
 - higher receivables in the 2026-27 Budget compared to the 2025-26 Estimated Result are due to an expected increase in loans advanced under the non-government school loan scheme and accruals related to land tax, payroll tax and income tax equivalents
- financial assets:
 - higher financial assets in the 2026-27 Budget compared to the 2025-26 Estimated Result are due to additional budgeted equity capital contributions provided in 2026-27 primarily to the South Australian Housing Trust
- plant and equipment:
 - higher plant and equipment in the 2026-27 Budget compared to the 2025-26 Estimated Result reflects the estimated capitalisation of digital investment fund infrastructure reflecting its ongoing investment program across government. The final accounting treatment of the digital investment will depend on the form of the solution adopted
- other non-current assets:
 - higher other non-current assets in the 2026-27 Budget compared to the 2025-26 Estimated Result relates to the prepayment of a long-term gas supply agreement between the government and South Australia Northern Territory Oil Search Ltd (SANTOS) to underpin the state's industrial capabilities, including the Whyalla steelworks.

Liabilities

Material variances arise from:

- long-term borrowings:
 - higher long-term borrowings from the South Australian Government Financing Authority (SAFA) in the 2026-27 Budget reflect the funding required to support the investment 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 and stamp duty collections in the 2026-27 Budget compared to the 2025-26 Estimated Result reflect expected growth in the property prices
 - higher payroll tax collections in the 2026-27 Budget compared to the 2025-26 Estimated Result reflects estimated underlying growth in employment and earnings
- Commonwealth Government receipts:
 - higher Commonwealth sourced revenue in the 2026-27 Budget compared to the 2025-26 Estimated Result reflects expected growth in the national GST pool due to growth in consumption subject to GST
- dividend and distributions:
 - the variances in tax equivalents revenue and dividend income in the 2026-27 Budget compared to the 2025-26 Estimated Result are due to the expected operating results of 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
- other receipts:
 - lower Commonwealth contributions to Bedford Group Ltd, Port Pirie and Whyalla steel industry in the 2026-27 Budget compared to the 2025-26 Estimated Result reflect the funding arrangements in place to support these businesses
 - lower court fines in the 2025-26 Estimated Result compared to the 2025-26 Budget primarily reflect lower than expected activity levels
 - higher receipts arising from the South Australian Strategic Diesel Reserve in the 2026-27 Budget compared to the 2025-26 Estimated Result reflect the sale of fuel from the South Australian Strategic Diesel Reserve following the resolution of the Middle East conflict
- grants, subsidies and transfers:
 - higher grants, subsidies and transfers in the 2026-27 Budget compared to the 2025-26 Estimated Result are primarily due to funding required for the Consolidated Account.

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

Explanation of significant movements

Operating activities

Material variances arising from:

- interest paid:
 - higher borrowing costs in the 2026-27 Budget compared to the 2025-26 Estimated Result are due to the government's increased borrowings to support infrastructure expenditure and higher interest rates

- grants, subsidies and transfers:
 - the 2025-26 Estimated Result for the Business Growth Fund reflects the support for initiatives that promote growth and development opportunities in South Australia. The 2026-27 Budget acknowledges the government's broader funding commitments to large scale economic recovery and growth projects across regional areas, including the algal bloom response, Whyalla steelworks, Nyrstar Port Pirie, Northern Water, and AUKUS
 - higher payments from the Digital Investment Fund in the 2026-27 Budget compared to the 2025-26 Estimated Result are due to the timing of support for strategic and targeted investment in digital initiatives across the South Australian public sector
 - the 2025-26 Estimated Result for emergency services agencies funding includes a payment to South Australian Country Fire Service to meet aerial firefighting aircraft contract extensions and major incident response costs
 - the 2025-26 Estimated Result for the fire damage and insurance costs (SAFA Insurance Fund No. 2) includes a payment to SAFA for the operating loss recorded in SAFA Insurance Fund No. 2 for 2024-25. Payments to balance the fund are made in the following financial year
 - the 2025-26 Estimated Result for Local Government Infrastructure Partnership Program reflects support to accelerate community infrastructure projects that drive regional economic growth, aligned with the government's growth state agenda, and improve local facilities for businesses and community organisations to support future growth
 - higher payments to South Australian Housing Trust in the 2026-27 Budget compared to the 2025-26 Estimated Result primarily reflect a larger proportion of funding for the South Australian Housing Trust's operations being met by sales from the affordable housing initiative in 2025-26 before the program winds down in 2026-27
- other payments:
 - the 2025-26 Estimated Result for Bedford Group Ltd forms a part of the Bedford Group financial assistance package which supports services in the South Australian disability sector
 - the 2025-26 Estimated Result for the Port Pirie response package includes payments to Nyrstar for the support of operations while advancing detailed engineering plans and fast-tracking feasibility studies to upgrade and transform ageing plant and equipment
 - the 2026-27 Budget for the South Australian Strategic Gas Reserve reflects the prepayment for the long-term supply of gas to underpin the state's industrial capabilities, including the transformation of the Whyalla steelworks
 - the 2025-26 Estimated Result for the Whyalla Steelworks Support Package includes a payment to the Whyalla steelworks administrator to meet the costs of the steelworks' operations during administration
- advances granted:
 - the 2025-26 Estimated Result for Bedford Group Ltd reflects the loan provided to Bedford Group Ltd as a part of the Bedford Group financial assistance package which supports services in the South Australian disability sector. Part of this loan was repaid as part of the purchase of the land at Balyana
 - the 2025-26 Estimated Result for the Business Growth Fund reflects the support for initiatives that promote growth and development opportunities in South Australia. The 2026-27 Budget reflects that funding is already supporting large scale economic recovery and growth projects across regional areas, including the algal bloom response, Whyalla steelworks, Nyrstar Port Pirie, Northern Water, and AUKUS
 - lower advances granted for the firm energy reliability mechanism scheme in the 2026-27 Budget compared to the 2025-26 Estimated Result reflects the timing of the loans provided to support long duration firm capacity in South Australia

- the 2025-26 Estimated Result for Hallet Group includes support to the company as it progresses its Green Cement Transformation Project
- higher advances granted for the non-government school loan scheme in the 2026-27 Budget compared to the 2025-26 Estimated Result reflects lower than forecasted drawdowns in 2024-25 and 2025-26, with expected drawdowns reprofiled to out-years, resulting in increases from 2026-27
- the 2025-26 Estimated Result for the South Australian Health and Medical Research Institute reflects loans to support its operations
- equity capital contributions:
 - lower equity contributions to Renewal SA in the 2026-27 Budget compared to the 2025-26 Estimated Result primarily reflect the equity contribution for the transfer of land at Balyana from the Department of Treasury and Finance to Renewal SA arising from the Bedford Group financial assistance package
 - higher equity capital contributions for the South Australian Housing Authority in the 2026-27 Budget compared to the 2025-26 Estimated Result reflect South Australian Housing Trust budgeted capital works
- other investing payment:
 - the 2025-26 Estimated Result for the Balyana property purchase reflects the purchase of the Balyana property from Bedford Group Ltd as a part of the Bedford Group financial assistance package
- repayment of advances:
 - the 2025-26 Estimated Result for Bedford Group Ltd reflects the repayment of the loan provided to Bedford Group Ltd as a part of the Bedford Group financial assistance package which supports services in the South Australian disability sector.

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 Relation in 2026-27 primarily due to:
 - lower receipts from a range of transport infrastructure projects
 - the reclassification of Commonwealth funding received under the Health Reform — Additional Funding Support for Hospital and Related Health Services 2025-26 agreement, which was recognised as national partnership funding in 2025-26
 - the conclusion of the national energy bill relief arrangements in 2025-26
 - lower Commonwealth contribution towards funding the Whyalla steelworks operations during administration in 2026-27, reflecting the expected finalisation of the sales process in 2026
 - the Commonwealth contribution towards funding the response to the algal bloom event in 2025-26

partially offset by

- higher Commonwealth funding for the rent to own initiative, which is being made as part of the 100 000 homes for first home buyers program
- higher funding for non-government and government schools
- lower receipts for the Industry Financial Assistance Account in 2026-27 primarily due to lower grant payments
- higher fixed property emergency services levy collections in 2026-27 primarily due to growth in emergency services expenditure funded by the levy.

Payments

Material variances arise from:

- lower payments for Intergovernmental Federal Financial Relation in 2026-27 primarily due to:
 - lower payments associated with various transport infrastructure projects
 - the reclassification of Commonwealth funding received under the Health Reform — Additional Funding Support for Hospital and Related Health Services 2025-26 agreement, which was recognised as national partnership funding in 2025-26
 - the conclusion of the national energy bill relief arrangements in 2025-26
 - lower Commonwealth contribution towards funding the Whyalla steelworks operations during administration in 2026-27, reflecting the expected finalisation of the sales process in 2026
 - the Commonwealth contribution towards funding the response to the algal bloom event in 2025-26

partially offset by

- higher Commonwealth funding for the rent to own initiative
- higher funding for non-government and government schools
- lower grant payments for Industry Financial Assistance Account in 2026-27
- higher payments of fixed property emergency services levy collections in 2026-27 into the Community Emergency Services Fund due to growth in emergency services expenditure funded by the levy.

STATE BUDGET

2026-27

DEPARTMENT OF TREASURY AND FINANCE

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**Government of
South Australia**