

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 1

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

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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: Attorney-General's Department

Minister for Aboriginal Affairs

Attorney-General

Minister for Industrial Relations

Minister for Consumer and Business Affairs

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Objective

The Attorney-General's Department (AGD) develops laws and policy that support safety, diversity, fairness and justice in the community. AGD delivers efficient and appropriate services to its customers in a way that is responsive, inclusive and collaborative.

AGD also provides leadership across government policy development on Aboriginal community support and provides key services in improving safety in South Australian workplaces and industrial relations policy and support.

Ministerial responsibilities

Minister	Programs	Sub-programs
The Hon. KJ Maher Minister for Aboriginal Affairs Attorney-General Minister for Industrial Relations	1. Aboriginal Affairs and Reconciliation	Nil
	2. Office of the Director of Public Prosecutions	Nil
	3. Crown Solicitor's Office	Nil
	4. South Australian Civil and Administrative Tribunal	Nil
	5. Office of Parliamentary Counsel	Nil
	6. Legislative and Policy Services	Nil
	7. Forensic Science SA	Nil
	8. Ombudsman SA	Nil
	9. Office of the Public Advocate	Nil
	10. Equal Opportunity SA	Nil
	11. State Records SA	Nil
	12. Justice Technology Services	Nil
	13. Industrial Relations	13.1 Industrial Relations 13.2 SafeWork SA 13.3 South Australian Employment Tribunal
The Hon. ME Brown Minister for Consumer and Business Affairs	14. Consumer and Business Services	Nil

Administered items

In addition to the above responsibilities, the agency administers various items.

On behalf of the Hon. KJ Maher, the agency administers:

- Aboriginal Heritage Fund
- Anangu Pitjantjatjara Yankunytjatjara (APY) Taskforce
- Child Protection Program
- Crown Solicitor's Trust Account
- First Nations Voice to Parliament
- Independent Commission Against Corruption
- Judicial Conduct Commissioner
- Legal expenses

- Legal Services Commission
- Native Title
- Office for Public Integrity
- Office of the Inspector
- Royal Commission into Domestic, Family and Sexual Violence
- Special Acts — judicial, ministerial and statutory salaries and allowances
- State Redress Response Unit
- Victims of Crime Fund.

On behalf of the Hon. RK Pearce, the agency administers:

- SA Computer Aided Dispatch System
- SA Government Radio Network
- State Rescue Helicopter Service.

On behalf of the Hon. ME Brown, the agency administers:

- Taxation receipts (gaming, gambling, lottery licences).

On behalf of the Hon. NP Clancy, the agency administers:

- Office of the Small Business Commissioner.

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. KJ Maher	3 460	17.0
The Hon. ME Brown	2 604	12.0

Workforce summary

	FTEs as at 30 June		
	2026-27 Budget ^(a)	2025-26 Estimated Result ^(a)	2024-25 Actual ^(b)
	Attorney-General's Department	1 537.5	1 554.2
Administered items for the Attorney-General's Department	77.6	82.6	86.6
Total	1 615.1	1 636.8	1 537.8

(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	2025-26	2025-26	2024-25
	Budget	Estimated	Budget	Actual
	\$000	\$000	\$000	\$000
Program				
1. Aboriginal Affairs and Reconciliation	18 108	15 586	15 099	13 614
2. Office of the Director of Public Prosecutions	42 914	40 137	38 402	33 969
3. Crown Solicitor's Office	8 652	7 111	4 314	4 472
4. South Australian Civil and Administrative Tribunal	12 875	12 712	12 499	10 605
5. Office of Parliamentary Counsel	3 925	3 269	3 745	3 600
6. Legislative and Policy Services	11 902	10 517	9 269	7 930
7. Forensic Science SA	31 806	31 992	30 607	29 329
8. Ombudsman SA	3 838	3 636	3 423	3 479
9. Office of the Public Advocate	8 648	8 493	8 119	8 074
10. Equal Opportunity SA	1 286	1 266	1 251	1 171
11. State Records SA	7 790	7 854	7 655	7 485
12. Justice Technology Services	2 205	-9 147	1 935	-351
13. Industrial Relations	6 450	5 784	4 560	4 035
14. Consumer and Business Services	-15 831	-15 615	-17 017	-14 780
Total	144 568	123 595	123 861	112 632

Key agency outputs

- Deliver policies and services to empower Aboriginal people to have a stronger voice in government decision-making, recognise and celebrate the contributions of Aboriginal culture and peoples to South Australian society, and partner with Aboriginal people to protect and preserve Aboriginal heritage.
- Deliver services and support programs that improve community safety and support victims.
- Deliver policies, services and reforms to support a justice system that is simple, inclusive, timely and effective.
- Administer laws that protect citizen's rights and obligations in a way that is accessible, simple, fair and timely.
- Deliver public sector industrial relations policy and support, including the efficient and cost-effective resolution of workplace-related disputes and issues.
- Protect consumers, support and regulate business and record significant life events in South Australia.

Investing expenditure summary

The 2026-27 investment program is \$14.8 million.

	Estimated completion Quarter	Total project cost \$000	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000
New projects					
Aboriginal Heritage — archives system	Jun 2028	1 000	500	—	—
Accommodation upgrades ^(a)	Jun 2028	4 783	4 666	—	—
Total new projects		5 783	5 166	—	—
Existing projects					
Consumer and Business Services — fit-out	Jun 2026	560	—	560	560
Consumer and Business Services — improved digital systems ^(b)	Jun 2027	8 803	249	499	—
Justice Information System — sustainment and modernisation — stage two	Jun 2027	11 593	4 366	7 227	—
Prosecution Management System ^(c)	Jun 2026	1 623	—	78	—
SafeWork SA — case management system	Jun 2026	8 219	—	4 525	2 058
South Australia Forensic Centre	Jun 2031	362 088	3 083	14 900	15 900
Total existing projects		392 886	7 698	27 789	18 518
Annual programs					
Minor capital works and equipment	n.a.	n.a.	1 919	2 084	1 872
Total annual programs		n.a.	1 919	2 084	1 872
Total investing expenditure		398 669	14 783	29 873	20 390
(a) Relates to various accommodation fit-outs and upgrades across the agency.					
(b) The Residential Bonds Online system went live in June 2024. The 2026-27 Budget relates to system enhancements.					
(c) This project was completed in December 2021. The 2025-26 Estimated Result relates to system enhancements.					

Program 1: Aboriginal Affairs and Reconciliation

Description/objective

Empower Aboriginal people to have a stronger voice in decision making across government and within communities, and provide leadership in the promotion of effective governance arrangements.

Provide whole of government policy advice and leadership, support engagement with Aboriginal stakeholders through the provision of culturally appropriate advice to government, facilitate the protection and preservation of Aboriginal heritage and culture, and support the state's Aboriginal land holding authorities.

Highlights 2025-26

- Delivered the first of six statues to commemorate outstanding Aboriginal South Australians, being a statue of Dr Lowitja O'Donoghue AC CBE DSG.
- Continued to support the return, reburial, and reinterment of Aboriginal ancestral remains to Country, ensuring they are buried in a culturally appropriate manner.
- Continued to work in partnership with the South Australian Aboriginal Community Controlled Organisation Network (SAACCON) to meet the state's obligations under the National Agreement on Closing the Gap, including the delivery and tabling in Parliament of South Australia's 2024-25 Annual Report on Closing the Gap.
- Continued to support the operations of South Australia's First Nations Voice to Parliament in conjunction with the Voice Secretariat.

Targets 2026-27

- Increase the capacity of the Aboriginal Heritage Team to process applications made under the *Aboriginal Heritage Act 1988*.
- Progress work on Truth-telling and Treaty by appointing a Commission to undertake activities across South Australia.
- Continue to plan and assist with the delivery of the remaining five statues to commemorate Aboriginal South Australians.
- Continue to work in partnership with SAACCON to meet the state's obligations under the National Agreement on Closing the Gap.
- Continue to support the operations of South Australia's First Nations Voice to Parliament in conjunction with the Voice Secretariat.

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	911	882	882	865
Fees, fines and penalties	600	—	—	—
Resources received free of charge	306	281	281	248
Other income	—	—	—	182
Total income	1 817	1 163	1 163	1 295

	2026-27 Budget	2025-26 Estimated Result	2025-26 Budget	2024-25 Actual
	\$000	\$000	\$000	\$000
Expenses				
Employee benefit expenses	8 762	6 071	6 174	5 128
Supplies and services	3 678	3 411	2 845	2 005
Depreciation and amortisation expenses	26	25	23	21
Grants and subsidies	7 153	6 960	6 939	7 542
Other expenses	306	282	281	213
Total expenses	19 925	16 749	16 262	14 909
Net cost of providing services	18 108	15 586	15 099	13 614
FTEs as at 30 June (No.)	52.3	39.6	39.4	33.8

Explanation of significant movements

The increase in expenses in the 2026-27 Budget compared to the 2025-26 Estimated Result (\$3.2 million) is primarily due to funding provided in the 2026-27 Budget to process Aboriginal Heritage applications (\$1.5 million) and progress Truth-telling and Treaty activities (\$1.9 million).

Program 2: Office of the Director of Public Prosecutions

Description/objective

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

Highlights 2025-26

- Continued to address workload issues and staff wellbeing, to support the provision of a timely prosecutorial process and effectively support victims.
- Completed the Business Services Review and commenced implementation of the recommended organisational model to provide improved support for the Solicitor section.
- Undertook a comprehensive review of the Solicitor section including examination of processes, systems and roles to identify efficiencies and develop an implementation plan for the recommendations.
- Commenced a review of the functions and structure of the Trial Counsel section to ensure that the ODPP can meet the demands of the scheduled trial list.
- Expanded the current workload effort data model to include the Witness Assistance Team.
- Implemented a model for engaging communication partners for witnesses with complex communication needs and expert evidence for vulnerable witnesses.

Targets 2026-27

- Create a new Domestic Family and Sexual Violence Team and develop office-wide training, policies and practices to embed a culture of trauma-informed prosecutorial decisions, actions and interactions with victims.
- Establish the revised Solicitor section model including an expanded Junior section, supported by a learning and development framework.
- Complete a review of the Trial Counsel section and implement recommendations to strengthen structure, improve collaboration across sections and enhance the trial allocation process.
- Establish a Serious and Complex Crime section to manage high complexity matters and support sustainable service delivery.

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	466	621	621	1 791
Resources received free of charge	688	669	669	569
Other income	2 620	2 693	821	1 164
Total income	3 774	3 983	2 111	3 524

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Expenses				
Employee benefit expenses	32 800	31 379	29 576	27 019
Supplies and services	12 533	11 343	9 604	8 944
Depreciation and amortisation expenses	664	726	664	672
Other expenses	691	672	669	858
Total expenses	46 688	44 120	40 513	37 493
Net cost of providing services	42 914	40 137	38 402	33 969
FTEs as at 30 June (No.)	203.7	206.0	200.9	218.2

Explanation of significant movements

The increase in expenses in the 2026-27 Budget compared to the 2025-26 Estimated Result (\$2.6 million) is primarily due to annual indexation and salary increases approved in the new enterprise agreement (\$1.5 million) and a carryover of funding for complex criminal cases (\$0.7 million).

The increase in expenses in the 2025-26 Estimated Result compared to the 2025-26 Budget (\$3.6 million) is primarily due to increased costs of confiscation matters (\$1.9 million) and salary increases approved in the new enterprise agreement (\$1.3 million).

The increase in expenses in the 2025-26 Estimated Result compared to the 2024-25 Actual (\$6.6 million) is primarily due to additional resources in the 2025-26 Budget to address workload issues and staff wellbeing (\$2.4 million), increased costs of confiscation matters (\$1.9 million) and annual indexation and salary increases approved in the new enterprise agreement (\$1.3 million).

Program 3: Crown Solicitor's Office

Description/objective

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

Highlights 2025-26

- Continued to assist with child protection work, including advice and applications to the Youth Court.
- Continued to support the government's major ongoing projects by providing legal advice on projects such as Whyalla Steelworks, North-South Corridor, the new Women's and Children's Hospital and the Northern Water Project.
- Assisted the government with its legislative reform agenda.
- Continued to represent the state in ongoing native title determination and compensation claims.
- Continued to support the government's planning and implementation of new urban housing development programs and initiatives through legal advice and representation.

Targets 2026-27

- Continue to support the government's major ongoing projects by providing legal advice on projects such as Whyalla Steelworks, North-South Corridor, the new Women's and Children's Hospital and the Northern Water Project.
- Continue to represent the state in ongoing native title determination and compensation claims.
- Continue to support the government's planning and implementation of new urban housing development programs and initiatives through legal advice and representation.
- Continue to assist with child protection work, including advice and applications to the Youth Court, and to support the commencement of the *Children and Young People (Safety and Support) Act 2025*.
- Assist the government with its legislative reform agenda.

Program summary — income, expenses and FTEs

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Income				
Intra-government transfers	178	156	—	152
Sales of goods and services	40 212	41 081	36 182	36 489
Interest revenues	—	—	—	1
Resources received free of charge	747	687	687	643
Other income	44	40	41	253
Total income	41 181	41 964	36 910	37 538

	2026-27 Budget	2025-26 Estimated Result	2025-26 Budget	2024-25 Actual
	\$000	\$000	\$000	\$000
Expenses				
Employee benefit expenses	40 155	39 629	31 938	34 015
Supplies and services	7 978	7 725	7 651	6 225
Depreciation and amortisation expenses	836	913	836	837
Grants and subsidies	118	118	112	360
Other expenses	746	690	687	573
Total expenses	49 833	49 075	41 224	42 010
Net cost of providing services	8 652	7 111	4 314	4 472
FTEs as at 30 June (No.)	256.8	271.7	237.0	257.1

Explanation of significant movements

The movements in income, and offsetting movements in expenses and FTEs, are primarily due to changes in funding arrangements with other agencies for the provision of dedicated legal services. Consistent with previous years, these arrangements are expected to be renewed by agencies during 2026-27.

Performance indicators

	2026-27 Target	2025-26 Estimated Result	2025-26 Target	2024-25 Actual
% of surveyed clients satisfied with the quality of services in the CSO rated as at least high	90%	87%	90%	82%
% of surveyed clients satisfied with the timeliness of services in the CSO rated as at least high	70%	77%	70%	73%

Activity indicators

	2026-27 Projection	2025-26 Estimated Result	2025-26 Projection	2024-25 Actual
No. of hours spent on client legal activities	260 000	264 000	227 500	262 035
No. of files opened	8 000	8 245	7 500	7 914
No. of files closed	7 000	6 400	7 000	6 464

Program 4: South Australian Civil and Administrative Tribunal

Description/objective

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

Highlights 2025-26

- Continued to improve the efficiency and timeliness of guardianship and administration matters.
- Continued to increase access to justice by expanding the content delivered by video about participating at SACAT.
- Increased access to justice by increasing the availability of resources that support tribunal users with special needs.
- Improved tribunal services through a dedicated Tribunal Continuous Improvement Team.

Targets 2026-27

- Integrate *Guardianship and Administration Act 1993* reforms into Tribunal processes, hearings and decisions.
- Integrate *Advance Care Directives Act 2013* reforms into Tribunal processes, hearings and decisions.
- Continue to improve Tribunal services through the development of informative bench books for high volume jurisdictions.
- Continue to improve Tribunal services through a review of listing practices across all jurisdictions.

Program summary — income, expenses and FTEs

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Income				
Intra-government transfers	4 073	3 952	3 952	3 506
Fees, fines and penalties	725	701	701	701
Sales of goods and services	248	246	243	287
Resources received free of charge	275	299	299	252
Other income	237	213	218	603
Total income	5 558	5 411	5 413	5 349
Expenses				
Employee benefit expenses	12 894	12 760	12 516	11 365
Supplies and services	5 236	5 039	5 095	4 370
Depreciation and amortisation expenses	28	24	2	2
Other expenses	275	300	299	217
Total expenses	18 433	18 123	17 912	15 954
Net cost of providing services	12 875	12 712	12 499	10 605
FTEs as at 30 June (No.)	70.8	73.3	73.0	68.4

Explanation of significant movements

The increase in expenses in the 2025-26 Estimated Result compared to the 2024-25 Actual (\$2.2 million) is primarily due to additional resources in the 2025-26 Budget to address increased guardian and administration applications (\$1.9 million).

Performance indicators

	2026-27 Target	2025-26 Estimated Result	2025-26 Target	2024-25 Actual
% of matters referred to assisted dispute resolution process that are resolved without the need for a hearing	75%	82%	75%	77%
% of applications for review under the <i>South Australian Housing Trust Act 1995</i> finalised without the need for a full hearing	70%	76%	70%	68%
% of vacant possession applications listed within three weeks of receipt of a completed application	95%	97%	90%	97%
% of completed applications for Guardianship and/or Administration Orders heard and determined within 30 days	85%	76%	85%	78%

Activity indicators

	2026-27 Projection	2025-26 Estimated Result	2025-26 Projection	2024-25 Actual
No. of applications received <i>Includes applications, referrals and mandatory reviews undertaken pursuant to the Guardianship and Administration Act 1993.</i>	30 000	28 116	30 000	32 185
No. of internal review applications received	300	324	300	276

Program 5: Office of Parliamentary Counsel

Description/objective

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

The services provided by the Office include specialist legal advice, drafting and coordination.

Highlights 2025-26

- Undertook a tender process and commenced a project to replace South Australia's Legislative Drafting and Publishing System.
- Provided high-quality legislative drafting and publishing services to government and parliamentary stakeholders.

Targets 2026-27

- Continue the replacement of South Australia's Legislative Drafting and Publishing System.
- Undertake drafting to support election commitments and other work as required.

Program summary — income, expenses and FTEs

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Income				
Intra-government transfers	3 063	1 840	3 474	—
Resources received free of charge	105	122	122	62
Other income	219	199	203	269
Total income	3 387	2 161	3 799	331
Expenses				
Employee benefit expenses	3 262	3 221	3 077	3 189
Supplies and services	3 872	2 015	4 280	628
Depreciation and amortisation expenses	73	71	65	60
Other expenses	105	123	122	54
Total expenses	7 312	5 430	7 544	3 931
Net cost of providing services	3 925	3 269	3 745	3 600
FTEs as at 30 June (No.)	18.4	19.0	18.9	18.4

Explanation of significant movements

The movement in income and expenses across years is primarily due to funding provided to replace the Legislative Drafting and Publishing System and associated carryovers.

Activity indicators

	2026-27 Projection	2025-26 Estimated Result	2025-26 Projection	2024-25 Actual
No. of Bills introduced	90	65	100	98
No. of Acts enacted	75	60	70	74
No. of Regulations made	120	150	100	119

Program 6: Legislative and Policy Services

Description/objective

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

Highlights 2025-26

- Provided support to the Aboriginal Legal Rights Movement to continue the Aboriginal Justice Advocacy Service and expand the Aboriginal Visitors Scheme.
- Assisted the passage through Parliament of:
 - legislation to criminalise coercive control
 - Statutes Amendment (Claim Farming) Bill 2024
 - Summary Offences (Prohibition of Publication of Certain Material) Amendment Bill 2025.
- Undertook work to commence, including making regulations where required, the:
 - *Electoral (Accountability and Integrity) Amendment Act 2024*
 - *Electoral (Miscellaneous) Amendment Act 2024*
 - *Summary Offences (Knives and Other Weapons) Amendment Act 2025*
 - *Criminal Assets Confiscation (Review Recommendations) Amendment Act 2025*.
- Administered the National Access to Justice Partnership 2025-30, including the negotiation of new funding agreements with South Australia's legal assistance providers.
- Negotiated a Federal Funding Agreement with the Commonwealth Government to establish a specialised and trauma-informed legal service pilot for victim survivors of sexual assault, to be delivered by the Legal Services Commission in partnership with the Aboriginal Legal Rights Movement and Relationships Australia SA.

Targets 2026-27

- Introduce legislation to ban domestic violence and sexual offenders from using online dating platforms.
- Consult on legislation to regulate the use of non-disclosure agreements in sexual harassment cases.
- Introduce legislation to amend the *Intervention Orders (Prevention of Abuse) Act 2009* to implement recommendations of the Royal Commission into Domestic, Family and Sexual Violence.
- Finalise the development of South Australia's inaugural Aboriginal Justice Agreement in partnership with Aboriginal organisations and community.
- Progress the implementation of non-legislative recommendations accepted by the government in response to the Royal Commission into Domestic, Family and Sexual Violence (including research on judge-alone trials).
- Continue to administer the National Access to Justice Partnership 2025-30.

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	34 985	33 295	32 720	21 222
Resources received free of charge	765	766	766	536
Other income	—	—	—	1 682
Total income	35 750	34 061	33 486	23 440
Expenses				
Employee benefit expenses	4 863	5 223	4 508	4 296
Supplies and services	885	1 005	893	691
Depreciation and amortisation expenses	101	110	101	107
Grants and subsidies	41 038	37 471	36 487	25 809
Other expenses	765	769	766	467
Total expenses	47 652	44 578	42 755	31 370
Net cost of providing services	11 902	10 517	9 269	7 930
FTEs as at 30 June (No.)	31.8	33.1	35.9	31.0

Explanation of significant movements

The increase in expenses in the 2026-27 Budget compared to the 2025-26 Estimated Result (\$3.1 million) is primarily due to the following initiatives in 2026-27:

- carryover of Commonwealth Government funding for the National Legal Assistance Partnership (\$1.5 million)
- an increase in Commonwealth Government funding for the National Access to Justice Partnership (\$1.1 million)
- an increase in Commonwealth Government funding to pilot the delivery of services to victims and survivors of sexual violence (\$0.6 million)
- funding provided in the 2026-27 Budget for the Young Workers Legal Service (\$0.3 million).

The increase in income and expenses in the 2025-26 Estimated Result compared to the 2024-25 Actual is primarily due to the National Access to Justice Partnership agreement commencing in 2025-26.

Program 7: Forensic Science SA

Description/objective

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

Highlights 2025-26

- Continued to develop staff resources to address changes in service demands, particularly in the areas of biology (DNA), chemistry and toxicology.
- Considered advanced technology solutions and software automation to improve laboratory workflows.
- Continued with the planning and design of the new South Australia Forensic Centre, in conjunction with South Australia Police.
- Reviewed current workflow practises to identify opportunities to convert paper-based processes into digitised workflows.

Targets 2026-27

- Continue to improve laboratory workflows by utilising advanced information technology solutions and software automation.
- Continue the design and planning of the new South Australia Forensic Centre.
- Assist with developing an innovative software package for interpreting male DNA profiles in partnership with the New Zealand Institute for Public Health and Forensic Science.

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	1 591	1 574	1 557	1 426
Resources received free of charge	521	563	563	524
Other income	1 291	1 211	1 065	1 846
Total income	3 403	3 348	3 185	3 796
Expenses				
Employee benefit expenses	23 099	22 846	22 070	20 613
Supplies and services	9 667	10 242	9 387	10 469
Depreciation and amortisation expenses	1 830	1 595	1 680	1 503
Grants and subsidies	92	92	92	89
Other expenses	521	565	563	451
Total expenses	35 209	35 340	33 792	33 125
Net cost of providing services	31 806	31 992	30 607	29 329
FTEs as at 30 June (No.)	155.1	159.8	159.1	142.2

Explanation of significant movements

The increase in expenses in the 2025-26 Estimated Result compared to the 2025-26 Budget (\$1.5 million) is primarily due to additional maintenance and equipment purchases (\$0.8 million) and funding provided for new enterprise agreements (\$0.7 million).

Performance indicators

	2026-27 Target	2025-26 Estimated Result	2025-26 Target	2024-25 Actual
Post mortem examinations reported within seven months <i>This is a new performance indicator in 2026-27.</i>	80%	75%	n.a.	59%
DNA cases with suspect completed within seven months <i>There has been a minor change to this performance indicator to include all case types. The lower 2024-25 Actual and 2025-26 Estimated Result is due to increased workload from the increased complexity of cases. Additional resources were provided in the 2025-26 Budget to address these demands.</i>	70%	50%	75%	47%
Single exhibit DNA cases with no suspect completed within one month <i>There has been a minor change to this performance indicator to include all case types.</i>	85%	85%	90%	89%
Drugs in drivers cases (oral fluids) — turnaround time < two weeks	95%	95%	95%	94%
Illicit drugs cases preliminary results issued within two months <i>The lower 2024-25 Actual is due to increased workload from the increased complexity of cases. Additional resources were provided in the 2024-25 Mid-Year Budget Review and 2025-26 Budget to address these demands.</i>	90%	95%	90%	18%

Activity indicators

	2026-27 Projection	2025-26 Estimated Result	2025-26 Projection	2024-25 Actual
Coronial cases referred including reviews	2 000	1 930	1 850	1 877
DNA cases with suspect <i>The 2026-27 Projection, 2025-26 Estimated Result and 2024-25 Actual now include all case types.</i>	1 000	950	900	1 086
DNA cases with no suspect <i>The 2026-27 Projection, 2025-26 Estimated Result and 2024-25 Actual now include all case types.</i>	850	850	350	862
Drugs in drivers cases (oral fluids)	6 200	6 200	5 500	5 116
Illicit drugs cases	650	540	700	599

Program 8: Ombudsman SA

Description/objective

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

The Ombudsman seeks to ensure the public receives fair treatment from government bodies and that public administration is reasonable and just through the provision of investigation and resolution services.

Highlights 2025-26

- Increased the rate of matters finalised by formal agreement.
- Increased the rate of formal investigations finalised.
- Developed and delivered, in conjunction with existing education programs, a program of outreach activities to ensure Ombudsman SA is responsive to the needs of the community.
- Increased the rate and variety of published materials in order to enhance guidance provided to agencies and public officers.
- Commenced planning stakeholder feedback activities to be delivered in 2026-27.

Targets 2026-27

- Complete and publish an audit under the *Ombudsman Act 1972*.
- Deliver stakeholder feedback activities to inform continuous improvement.
- Deliver a targeted outreach and education program.
- Achieve systematic improvements in public administration through high rates of formal resolution outcomes.

Program summary — income, expenses and FTEs

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Income				
Other grants	396	390	390	385
Resources received free of charge	65	66	66	62
Other income	—	—	—	1
Total income	461	456	456	448

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Expenses				
Employee benefit expenses	3 581	3 501	3 292	3 241
Supplies and services	604	477	477	592
Depreciation and amortisation expenses	49	48	44	40
Other expenses	65	66	66	54
Total expenses	4 299	4 092	3 879	3 927
Net cost of providing services	3 838	3 636	3 423	3 479
FTEs as at 30 June (No.)	27.5	28.2	28.1	28.4

Explanation of significant movements

No significant movements.

Activity indicators

	2026-27 Projection	2025-26 Estimated Result	2025-26 Projection	2024-25 Actual
No. of approaches	7 000	7 500	7 000	6 982
Ombudsman SA investigations:				
• No. of complaints received	5 000	4 900	4 500	4 746
• No. of open complaints on hand at end of the year	300	300	300	322
• No. of complaints finalised	5 000	5 200	4 500	4 742
• No. of investigations finalised	100	131	45	64
<i>These figures include any matters where an investigation has been commenced and finalised, whether by way of formal report, resolution or discontinuance, and matters finalised by way of formal resolution as an alternative to investigation. The higher 2026-27 Projection and 2025-26 Estimated Result reflect business process improvements that have been implemented.</i>				
Freedom of information reviews:				
• No. of reviews received	250	250	160	175
• No. of open reviews on hand at end of the year	45	45	50	56
• No. of reviews finalised	250	260	160	175

Program 9: Office of the Public Advocate

Description/objective

The *Guardianship and Administration Act 1993* establishes the Public Advocate to provide services to promote and protect the rights of people with a mental incapacity and/or a medical illness.

The *Advance Care Directives Act 2013* and *Consent to Medical Treatment and Palliative Care Act 1995* authorise the Public Advocate to assist with dispute resolution in relation to advance care directives and consent to medical treatment.

The Office of the Public Advocate (OPA) provides advocacy, guardianship, information, investigation, education and dispute resolution services to fulfil the statutory responsibilities of the Public Advocate.

The objectives of the Public Advocate are to:

- review programs for mentally incapacitated persons and to make recommendations to the appropriate minister about unmet need or inappropriately met need
- promote the rights and interests of persons with a mental incapacity through advocacy
- provide information and advice to the community related to mental health, guardianship and administration, and advance care directives legislation and related issues
- act as a guardian when appointed, and undertake investigations as required by the South Australian Civil and Administrative Tribunal
- provide effective dispute resolution in relation to disagreements around advance care directives and consent to treatment decisions.

Highlights 2025-26

- Evaluated the effectiveness of the My Life My Wishes tool in ascertaining the wishes and preferences of guardianship clients to support decision-making.
- Provided education sessions to health professionals about the role of the Public Advocate.
- Implemented business process improvements to streamline workflows and enhance service delivery.

Targets 2026-27

- Enhance the My Life My Wishes tool for First Nations clients of the Public Advocate.
- Conduct information sessions with the health and community services sector about the *Statutes Amendment (Health and Wellbeing) Act 2025*, *Guardianship and Administration (Tribunal Proceedings) Amendment Act 2025* and the *Guardianship and Administration Act 1993*.
- Work with the National Disability Insurance Agency to share 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				
Intra-government transfers	66	58	—	57
Resources received free of charge	134	140	140	132
Other income	—	69	—	80
Total income	200	267	140	269
Expenses				
Employee benefit expenses	7 377	7 401	6 882	7 090
Supplies and services	1 231	1 113	1 131	1 053
Depreciation and amortisation expenses	106	105	106	86
Other expenses	134	141	140	114
Total expenses	8 848	8 760	8 259	8 343
Net cost of providing services	8 648	8 493	8 119	8 074
FTEs as at 30 June (No.)	60.9	63.6	63.3	60.3

Explanation of significant movements

The increase in expenses in the 2025-26 Estimated Result compared to the 2025-26 Budget (\$0.5 million) is primarily due to funding for new enterprise agreements (\$0.3 million).

Program 10: Equal Opportunity SA

Description/objective

The Commissioner for Equal Opportunity is an independent statutory appointment with responsibility to administer the *Equal Opportunity Act 1984* (the Act).

Equal Opportunity SA promotes equality of opportunity for all South Australians by:

- investigating, responding to, and conciliating complaints of discrimination
- providing information and education to assist in eliminating discrimination under the Act
- promoting equal opportunity principles to all South Australians.

Highlights 2025-26

- Continued to promote the WE'RE EQUAL program to foster and encourage informed and unprejudiced attitudes with a view to eliminating discrimination, victimisation, and sexual harassment.
- Participated in the 50th anniversary of the decriminalisation of homosexuality in South Australia and hosted a community lecture.
- Provided advice and assistance to the legal profession regarding the implementation of the recommendations of the 2024 Review of Harassment in the South Australian Legal Profession.
- Continued to engage with organisations and individuals, including at public events, about anti-discrimination.
- Completed a review of Equal Opportunity SA's outsourced training model to ensure it continues to deliver effective, accessible, and community-focused outcomes.

Targets 2026-27

- Strengthen the profile and understanding of Equal Opportunity SA among key stakeholders through proactive engagement, targeted communication, and strategic partnerships.
- Continue to deliver the WE'RE EQUAL program to strengthen employers' understanding of their rights and responsibilities with regard to preventing discrimination, bullying and harassment, and to foster the provision of inclusive, safe workplaces.
- Redevelop the Equal Opportunity SA website to improve accessibility, useability, and the clarity of information for the public and stakeholders.
- Assess the independent Flinders University review into local government leadership and behaviours in South Australia and support implementation of relevant recommendations.
- Continuous improvement of complaints handling and conciliation processes to deliver a more efficient, timely and responsive service for the public.

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	19	20	20	18
Other income	4	4	4	—
Total income	23	24	24	18
Expenses				
Employee benefit expenses	808	808	793	668
Supplies and services	423	398	403	445
Depreciation and amortisation expenses	59	64	59	61
Other expenses	19	20	20	15
Total expenses	1 309	1 290	1 275	1 189
Net cost of providing services	1 286	1 266	1 251	1 171
FTEs as at 30 June (No.)	4.3	4.4	6.0	5.3

Explanation of significant movements

No significant movements.

Activity indicators

	2026-27 Projection	2025-26 Estimated Result	2025-26 Projection	2024-25 Actual
No. of training/education sessions delivered	40	40	n.a.	39
No. of website page views	180 000	175 000	160 000	173 492
No. of enquiries	600	565	600	569
No. of complaints lodged	200	215	160	184
<i>Projections are based on average results from preceding years.</i>				
No. of accepted complaints	80	73	60	78
<i>Projections are based on average results from preceding years.</i>				
Average accepted complaint completion time	4 months	4 months	4 months	3.3 months
% of accepted complaints that are successfully conciliated	60%	40%	60%	44%
<i>Based on complaints where conciliation was attempted.</i>				

Program 11: State Records SA

Description/objective

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

State Records SA also administers the state's freedom of information and privacy regimes and copyright agreements.

Highlights 2025-26

- Developed a revised Appraisal Standard to assist agencies in identifying records of enduring value to the state.
- Developed a new version of the disposal schedule for administrative records of state government agencies in South Australia (GDS 30).
- Implemented a digital preservation system for digitised items.
- Developed a guideline to assist agencies with digital record preservation.
- Completed the digitisation of at-risk magnetic media and films within the state's archive.

Targets 2026-27

- Publish a revised Access Determination Guideline to assist agency decisions on record accessibility in the archive.
- Publish a revised general disposal schedule for across-government emergency management (GDS 33).
- Develop a new deed governing how agencies use Approved Service Providers for records storage and destruction.

Program summary — income, expenses and FTEs

	2026-27 Budget	2025-26 Estimated Result	2025-26 Budget	2024-25 Actual
	\$000	\$000	\$000	\$000
Income				
Fees, fines and penalties	94	91	91	94
Resources received free of charge	116	128	128	125
Other income	82	73	75	254
Total income	292	292	294	473
Expenses				
Employee benefit expenses	3 645	3 669	3 579	3 400
Supplies and services	3 941	3 978	3 935	4 160
Depreciation and amortisation expenses	380	370	307	291
Other expenses	116	129	128	107
Total expenses	8 082	8 146	7 949	7 958
Net cost of providing services	7 790	7 854	7 655	7 485
FTEs as at 30 June (No.)	28.6	29.3	29.2	31.0

Explanation of significant movements

No significant movements.

Activity indicators

	2026-27 Projection	2025-26 Estimated Result	2025-26 Projection	2024-25 Actual
Percentage of repository storage capacity used	89%	88%	89%	88%
No. of visitors to research centre/s	850	800	700	696
No. of new public registered users	150	150	120	129
Loans and Retrievals				
• No. of items loaned to government agencies for viewing offsite	4 200	4 100	4 000	4 060
• No. of items provided digitally to government agencies	850	780	700	668
• No. of items retrieved for members of the public and agencies for viewing in the Research Centre	4 700	4 500	4 200	4 440
No. of images digitised	45 000	45 000	45 000	95 493
<i>The 2024-25 Actual is higher due to a temporary increase in volunteers undertaking digitisation work.</i>				
No. of public enquiries				
• Reference and Access Services	1 200	1 200	1 100	1 206
• Freedom of Information	120	125	110	122
• Privacy	35	35	45	30
No. of agency enquiries				
• Records and Archives	1 400	1 400	1 100	1 238
• Freedom of Information	300	300	300	326
• Privacy	320	290	280	258
No. of transfers	150	110	100	76
Linear metres of records transferred by agencies	1 000	330	500	686
<i>A large transfer of records from the Department for Child Protection is expected in 2026-27. A large transfer of records from the Valuer-General occurred in 2024-25.</i>				

Program 12: Justice Technology Services

Description/objective

Justice Technology Services contributes to criminal justice administration in South Australia by providing a broad range of information management services to justice related agencies. The primary customers of Justice Technology Services are South Australia Police, Department for Correctional Services, Department for Child Protection, Courts Administration Authority, Department of Human Services and the Attorney-General's Department.

Justice Technology Services manages the Justice Information System (JIS) and Justice Information Exchange, a secure centralised facility that enables justice agencies to process, store and share information with high security, availability and performance.

Highlights 2025-26

- Progressed the delivery phase of the JIS sustainment and modernisation project.
- Supported modernisation programs across the criminal justice sector to transition justice agencies off the shared JIS environment.
- Provided governance and coordination for multiple projects across the criminal justice sector for the delivery of information sharing services.
- Supported a flexible network security architecture to support agency initiatives to move off the mainframe platform and to continue to access and share information across disparate agency systems.

Targets 2026-27

- Continue the delivery phase of the JIS sustainment and modernisation project.
- Continue to support modernisation programs across the criminal justice sector to transition justice agencies off the shared JIS environment.
- Continue to provide governance and coordination for multiple projects across the criminal justice sector for the delivery of information sharing services.
- Continue to support a flexible network security architecture to support agency initiatives to move off the mainframe platform and to continue to access and share information across disparate agency systems.
- Transition Justice Technology Services data centres to a shared hosting environment with AGD Technology 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	—	10 914	—	2 059
Sales of goods and services	13 727	13 587	13 424	13 856
Resources received free of charge	226	246	246	245
Total income	13 953	24 747	13 670	16 160

	2026-27 Budget	2025-26 Estimated Result	2025-26 Budget	2024-25 Actual
	\$000	\$000	\$000	\$000
Expenses				
Employee benefit expenses	4 546	4 503	4 404	4 357
Supplies and services	11 123	10 588	10 753	10 872
Depreciation and amortisation expenses	263	262	202	202
Other expenses	226	247	246	378
Total expenses	16 158	15 600	15 605	15 809
Net cost of providing services	2 205	-9 147	1 935	-351
FTEs as at 30 June (No.)	28.5	29.3	29.2	34.0

Explanation of significant movements

The decrease in income in the 2026-27 Budget, and the corresponding increase in income in the 2025-26 Estimated Result compared to the 2025-26 Budget and the 2024-25 Actual, is primarily due to funding for the second stage of the sustainment and modernisation of the Justice Information System project (\$10.9 million) in 2025-26.

Program 13: Industrial Relations

Description/objective

Provision of services to ensure the rights and obligations of employees and employers are protected and the relevant law is applied to prevent and resolve workplace disputes.

13.1 Industrial Relations

13.2 SafeWork SA

13.3 South Australian Employment Tribunal

Program summary — income, expenses and FTEs

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Income				
Intra-government transfers	—	—	—	152
Fees, fines and penalties	41 679	40 462	36 634	36 785
Sales of goods and services	10 975	10 864	10 623	9 566
Resources received free of charge	888	874	874	806
Other income	556	509	485	362
Total income	54 098	52 709	48 616	47 671
Expenses				
Employee benefit expenses	38 718	37 985	33 270	34 548
Supplies and services	17 279	16 437	15 426	11 514
Depreciation and amortisation expenses	1 385	1 109	1 528	1 025
Borrowing costs	—	—	—	16
Grants and subsidies	1 292	1 151	1 148	2 766
Other expenses	1 874	1 811	1 804	1 837
Total expenses	60 548	58 493	53 176	51 706
Net cost of providing services	6 450	5 784	4 560	4 035
FTEs as at 30 June (No.)	312.6	316.6	284.3	265.2

Sub-program 13.1: Industrial Relations

Description/objective

The Industrial Relations and Policy Branch has overall responsibility for managing industrial relations in the state public sector. It leads and manages enterprise bargaining negotiations, conducts and manages employment and industrial related litigation, disputes and claims, and provides industrial relations advice to public sector agencies.

Highlights 2025-26

- Negotiated public sector enterprise agreements for SA Public Sector Salaried employees, SA Metropolitan Fire Service, SA Ambulance Service, SA Health Salaried Medical Officers, Assistants to the Members of the South Australian Parliament, West Beach Trust, SA Public Sector Weekly Paid, Allied Health Professionals, Assistants and Psychologists, and staff employed under the *Parliament (Joint Services) Act 1985* Enterprise Agreement.
- Continued to negotiate and provide advice about public sector enterprise agreements for Nursing/Midwifery, Forestry SA, SA Police, SA Health Clinical Academics, SA Health Visiting Medical Specialists, Adelaide Cemeteries Authority, TAFE SA Educational Staff, Plumbing, Metal and Building Trades employees, and Rail Commissioner Infrastructure and Maintenance employees.
- Commenced negotiations and provided advice about public sector enterprise agreements for SA Health Visiting Dental Specialists, State Theatre Company, Adelaide Festival Centre (Professional and Administrative), Adelaide Festival Centre (Performing Arts), and ReturnToWorkSA.
- Continued to manage and provide advice about employment and industrial related matters concerning the public sector including the conduct of litigation and resolution of industrial disputes and monetary claims.
- Continued to build and support industrial relations knowledge and skills in the public sector.

Targets 2026-27

- Continue negotiations and provide advice and public sector enterprise agreements for Nursing/Midwifery, Forestry SA, SA Police, SA Health Visiting Dental Specialists, SA Health Clinical Academics, SA Health Visiting Medical Specialists, Adelaide Cemeteries Authority, TAFE SA Educational staff, Plumbing, Metal and Building Trades employees, ReturnToWorkSA, State Theatre Company, Adelaide Festival Centre (Performing Arts), and Adelaide Festival Centre (Professional and Administrative).
- Commence negotiations and provide advice about public sector enterprise agreements for SA Public Sector Salaried employees, Tram Operations, Assistants to the Members of the South Australian Parliament, Adelaide Venue Management, South Australian School and Pre-School Education staff, HomeStart Finance, SA Water Corporation, and staff employed under the *Parliament (Joint Services) Act 1985*.
- Continue to manage and provide advice about employment and industrial related matters concerning the public sector including the conduct of litigation and resolution of industrial disputes and monetary claims.
- Continue to build and support industrial relations knowledge and skills in the public sector.

	2026-27 Budget	2025-26 Estimated Result	2025-26 Budget	2024-25 Actual
	\$000	\$000	\$000	\$000
Income	90	95	94	91
Expenses	2 863	3 092	2 807	2 501
Net cost of sub-program	2 773	2 997	2 713	2 410
FTEs as at 30 June (No.)	15.1	15.6	15.5	12.0

Explanation of significant movements

No significant movements.

Sub-program 13.2: SafeWork SA

Description/objective

SafeWork SA provides work health and safety and workplace relations education and compliance services that promote safe, fair, productive working lives and high standards of public safety for all South Australians.

Highlights 2025-26

- Continued to lead actions focused on the reduction of work-related injuries across South Australia.
- Progressed work on model law amendments to extend and improve the work health and safety incident notification requirements under the *Work Health and Safety Act 2012*.
- Developed a state action plan to implement the *Silica National Strategic Plan 2024-2030*.
- Progressed the implementation of the new case management system.
- Developed and executed targeted campaigns to enhance the public presence of SafeWork SA.

Targets 2026-27

- Establish a Work Health and Safety Fund under the *Work Health and Safety Act 2012* to support workplace health and safety initiatives.
- Consult on amendments to the *Long Service Leave Act 1994* to modernise long service leave, ensuring that unpaid parental leave counts towards the accrual of long service leave, and that workers who move between different franchisees of the same franchisor have continuity of service recognised.
- Establish a new legislative framework to modernise the regulation of employment agents in South Australia.
- Consult on changes to the *Work Health and Safety Act 2012* to improve supports and protections for Health and Safety Representatives.
- Complete implementation of the new case management system.
- Lead targeted compliance and enforcement activities focused on reducing work-related injuries across South Australia.

	2026-27 Budget	2025-26 Estimated Result	2025-26 Budget	2024-25 Actual
	\$000	\$000	\$000	\$000
Income	42 820	41 521	37 703	37 853
Expenses	43 236	41 287	36 718	36 963
Net cost of sub-program	416	-234	-985	-890
FTEs as at 30 June (No.)	238.7	240.3	208.4	195.2

Explanation of significant movements

The increase in expenses in the 2026-27 Budget compared to the 2025-26 Estimated Result (\$1.9 million) is primarily due to:

- funding provided in the 2026-27 Budget for asbestos diseases work (\$1.0 million)
- once-off expenditure reclassification of budget in 2025-26 relating to the case management system project (\$0.9 million).

The increase in income and expenses in the 2025-26 Estimated Result compared to the 2025-26 Budget and 2024-25 Actual is primarily due to additional funding from ReturnToWorkSA (\$3.8 million) to meet the increase in workload demand and complexity.

Performance indicators

	2026-27 Target	2025-26 Estimated Result	2025-26 Target	2024-25 Actual
% of customer service telephone calls responded to in less than three minutes	85%	93%	80%	92%
% of complaints and notifications finalised within six months	90%	89%	90%	83%
% of licence applications processed within 28 working days	90%	64%	90%	63%
<i>Implementation of the Licensing module within the upgraded case management system in 2026-27 is expected to improve processing performance.</i>				

Activity indicators

	2026-27 Projection	2025-26 Estimated Result	2025-26 Projection	2024-25 Actual
No. of compliance and enforcement visits	10 000	8 048	10 000	7 704
<i>The lower 2025-26 Estimated Result and 2024-25 Actual is due to change processes that temporarily impacted the SafeWork SA compliance and enforcement section.</i>				
No. of compliance notices issued	6 000	5 150	6 000	4 828
No. of education, engagement and support activities	60 000	52 000	60 000	50 151

Sub-program 13.3: South Australian Employment Tribunal

Description/objective

The South Australian Employment Tribunal (SAET) is established under the *South Australian Employment Tribunal Act 2014*.

SAET provides efficient and cost-effective processes for resolving work related disputes and issues, acts with as little formality and technicality as possible and is flexible in the way in which it conducts its business.

SAET has jurisdiction in South Australia to:

- resolve disputes and hear prosecutions under the *Return to Work Act 2014*
- resolve employment and industrial disputes
- regulate industrial awards, agreements and registers
- hear work health and safety prosecutions
- hear and determine proceedings under the *Dust Diseases Act 2005*.

Highlights 2025-26

- Identified and implemented practices to improve security and capacity in SAET's conference facilities.
- Implemented recommendations 4, 5 and 9 of the 2024 Review of Harassment in the South Australian Legal Profession by conducting an independent Culture, Systems and Safety Review.
- Reviewed SAET's strategic direction by conducting the Tribunal Excellence Survey and implementing the SAET Strategic Plan 2025-28.

Targets 2026-27

- Improve accessibility and experience for tribunal users, particularly those who are unrepresented, and from culturally and linguistically diverse backgrounds.
- Improve the security of conference facilities.
- Resolve the majority of disputes through agreement without the need for a hearing.

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Income	11 188	11 093	10 819	9 727
Expenses	14 449	14 114	13 651	12 242
Net cost of sub-program	3 261	3 021	2 832	2 515
FTEs as at 30 June (No.)	58.8	60.7	60.4	58.0

Explanation of significant movements

The increase in income and expenses in the 2025-26 Estimated Result compared to the 2024-25 Actual is primarily due to lower expenditure and costs recovered from ReturnToWorkSA in 2024-25.

Performance indicators

	2026-27 Target	2025-26 Estimated Result	2025-26 Target	2024-25 Actual
Median time from lodgement to resolution in conciliation:				
• applications for review	<16 weeks	10.1 weeks	<16 weeks	10 weeks
• expedited applications	<3 weeks	2.1 weeks	<3 weeks	2.1 weeks
Median time from lodgement to decision	<60 weeks	41.1 weeks	<60 weeks	42.1 weeks
<i>Excludes Licensing Court and recovery matters lodged pursuant to section 66 of the Return to Work Act 2014.</i>				
% of matters resolved within 12 months of lodgement	80%	88%	80%	90%
<i>Excludes Licensing Court and recovery matters lodged pursuant to section 66 of the Return to Work Act 2014.</i>				

Activity indicators

	2026-27 Projection	2025-26 Estimated Result	2025-26 Projection	2024-25 Actual
No. of applications lodged	5 600	5 600	5 800	5 628
<i>Includes recovery matters lodged pursuant to section 66 of the Return to Work Act 2014.</i>				
No. of Licensing Court matters lodged	185	185	150	120

Program 14: Consumer and Business Services

Description/objective

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

CBS aims to:

- ensure compliance with legislation relating to liquor licensing, gambling (including the Casino), charitable organisations, occupational licensing, incorporated associations, fair trading and the Australian Consumer Law to ensure fairness of practice and harm minimisation, and protect and enhance public trust
- ensure transparency in business dealings and provide the community with a high level of consumer protection through fairly and effectively licensing and/or registering various occupations, industries, organisations and significant life events
- provide dispute resolution services for consumers and traders that support a fair, safe and equitable marketplace in South Australia
- provide effective advice and education to consumers, tenants, businesses and landlords on their rights, responsibilities, and changes to the law.

Highlights 2025-26

- Enhanced compliance activity relating to the sale and supply of unlawful and illicit tobacco and vaping devices, using new offences and penalties, and expanded closure order powers.
- Progressed the Building and Construction Industry review to strengthen compliance in the building sector.

Targets 2026-27

- Progress the establishment of a Portable Rental Bonds Scheme, which will allow renters moving houses to transfer their existing bond to a new rental property.
- Increase support to residents and operators of residential parks by increasing services including advice, compliance, dispute resolution and education.
- Commence a review of the *Residential Parks Act 2007*.
- Enhance compliance activity relating to the real-time fuel price reporting scheme.
- Continue compliance and enforcement activity relating to the sale and supply of unlawful and illicit tobacco and vaping devices.
- Strengthen CBS regulation of the building industry following legislative amendments made in January 2026 to the *Building Work Contractors Act 1995* and the *Plumbers, Gas Fitters and Electricians Act 1995*.

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	37	91	—	—
Intra-government transfers	6 827	6 851	5 483	4 848
Fees, fines and penalties	54 039	51 378	51 378	49 886
Sales of goods and services	—	86	85	—
Resources received free of charge	742	736	736	685
Other income	3 172	3 020	2 372	3 036
Total income	64 817	62 162	60 054	58 455
Expenses				
Employee benefit expenses	33 288	31 256	29 102	28 254
Supplies and services	11 725	11 405	10 260	12 192
Depreciation and amortisation expenses	2 357	2 299	2 104	1 757
Grants and subsidies	612	599	588	609
Other expenses	1 004	988	983	863
Total expenses	48 986	46 547	43 037	43 675
Net cost of providing services	-15 831	-15 615	-17 017	-14 780
FTEs as at 30 June (No.)	286.2	280.3	272.0	257.9

Explanation of significant movements

The increase in income in the 2026-27 Budget compared to the 2025-26 Estimated Result (\$2.7 million) is primarily due to labour hire reforms (\$1.0 million) and annual indexation (\$1.7 million) in 2026-27.

The increase in income in the 2025-26 Estimated Result compared to the 2024-25 Actual (\$3.7 million) is primarily due to increased fees, fines and penalties (\$1.5 million) and Commonwealth Government funding to support compliance and enforcement activities relating to the sale and supply of unlawful and illicit tobacco and vaping devices (\$1.4 million).

The increase in expenses in the 2026-27 Budget compared to the 2025-26 Estimated Result (\$2.4 million) is primarily due to funding provided in the 2026-27 Budget for:

- increased resources for labour hire reforms (\$0.8 million)
- increased resources to implement the Portable Rental Bonds Scheme (\$0.6 million)
- increased resources to support residential parks activities (\$0.6 million)
- increased resources for fuel price reporting scheme compliance (\$0.3 million).

The increase in expenses in the 2025-26 Estimated Result compared to the 2025-26 Budget (\$3.5 million) is primarily due to increased compliance and enforcement activities relating to the sale and supply of unlawful and illicit tobacco and vaping devices, funded by the Commonwealth Government (\$1.4 million), and increases in the new enterprise agreement (\$0.7 million).

Performance indicators

	2026-27 Target	2025-26 Estimated Result	2025-26 Target	2024-25 Actual
% of alleged non-compliance matters registered and acknowledged within seven days	80%	87%	80%	85%
% of investigations closed or referred to the CSO within 12 months	70%	74%	70%	60%
% of birth, death and marriage certificates issued within five working days of a complete application	85%	77%	85%	71%
% of birth, death and marriage certificates applied for online	85%	88%	85%	86%
Average days taken to process bond refunds submitted offline <i>Due to system changes, the key measure for this indicator is now calendar days which is reflected in the 2026-27 Target, 2025-26 Estimated Result and 2024-25 Actual. The 2025-26 Target refers to business days.</i>	7	5.3	5	6
Average days taken to process bond lodgements submitted offline <i>Due to system changes, the key measure for this indicator is now calendar days which is reflected in the 2026-27 Target, 2025-26 Estimated Result and 2024-25 Actual. The 2025-26 Target refers to business days.</i>	7	2.3	5	6.4
Average wait time for bond related telephone enquiries <i>The 2025-26 Estimated Result and 2024-25 Actual are higher due to increased complexity of phone calls, increasing the average handling time of each call.</i>	<15 mins	18.4 mins	<10 mins	21.8 mins
% of consumer disputes finalised or escalated within 30 working days	65%	55%	65%	60%
% of consumer disputes resolved by compulsory conciliation	80%	67%	80%	78%
No. of premises inspected for compliance with the <i>Tobacco and E-Cigarette Products Act 1997</i>	500	400	500	500
% of premises inspected in regional and remote suburbs for compliance with the <i>Tobacco and E-Cigarette Products Act 1997</i>	20%	18%	20%	22%
No. of expiation notices served under the <i>Tobacco and E-Cigarette Products Act 1997</i>	70	71	50	35
No. of closure orders issued under Part 6AA of the <i>Tobacco and E-Cigarette Products Act 1997</i>	200	237	75	48
No. of prosecutions filed under the <i>Tobacco and E-Cigarette Products Act 1997</i>	6	7	6	1

Activity indicators

	2026-27 Projection	2025-26 Estimated Result	2025-26 Projection	2024-25 Actual
No. of in person/counter enquiries	19 000	18 647	21 000	18 127
No. of alleged non-compliance matters assessed	2 000	1 863	2 000	1 835
No. of investigations commenced	125	110	125	165
No. of fair trading and related inspections	1 250	1 355	1 250	1 967
No. of liquor, gaming, casino and wagering inspections	2 500	2 560	2 500	2 033
No. of new birth, death, marriage and relationship registrations	44 000	44 380	44 000	42 869
No. of birth, death and marriage certificates issued	89 000	89 076	90 000	86 833
No. of changes of name registered	2 000	2 360	2 000	2 822
No. of occupational licence applications <i>Includes new and variation applications.</i>	12 000	12 118	11 300	11 782
No. of liquor licence applications <i>Includes responsible person, new, transfers, variation and surrender applications for all liquor licence types excluding short-term liquor licences.</i>	6 300	6 156	6 300	6 488
No. of short-term liquor licence applications	6 000	5 756	6 300	6 268
No. of gaming machine licence applications <i>Includes new, transfers, surrender, variation and removal of gaming machine licence applications.</i>	250	387	250	372
No. of gambling related applications <i>Includes approvals for new games, gaming machines, facial recognition, wagering applications, trading rounds, forfeiture of winnings and betting operators.</i>	600	753	600	809
No. of charity and lottery licence applications <i>Includes instant, bingo, trade promotion and major lottery licence applications, Australian Charities and Not-for-Profit Commission registered charities notifying in SA and new charity licenses.</i>	2 800	2 665	3 200	3 493
No. of residential tenancy bonds lodged	55 000	52 875	55 000	56 949
No. of residential tenancy bonds refunded	55 000	47 909	55 000	53 475
No. of requests for residential tenancy advice finalised <i>Includes requests received in person, by telephone, post or email.</i>	18 000	15 338	23 000	19 088
No. of requests for fair trading advice finalised <i>Includes requests received in person, by telephone, post or email.</i>	28 000	25 230	28 000	29 806
No. of consumer disputes conciliated	1 200	1 270	1 200	1 192
No. of consumer disputes referred to compulsory conciliation	350	346	400	413

Attorney-General's Department Statement of comprehensive income

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Income				
Appropriation	158 871	155 896	155 240	151 895
Other income from state government	—	8 842	—	1 050
Commonwealth sourced revenues	35 022	33 386	32 720	21 222
Intra-government transfers	15 584	25 274	14 412	13 430
Other grants	396	390	390	385
Fees, fines and penalties	97 137	92 632	88 804	87 466
Sales of goods and services	66 753	67 438	62 114	61 624
Interest revenues	—	—	—	1
Resources received free of charge	5 597	5 597	5 597	4 907
Other income	8 225	8 031	5 284	9 732
Total income	387 585	397 486	364 561	351 712
Expenses				
Employee related expenses				
Salaries, wages, annual and sick leave	176 523	171 024	154 848	150 463
Long service leave	4 702	4 444	4 036	5 019
Payroll tax	9 449	8 935	8 170	8 837
Superannuation	22 719	21 509	19 787	18 974
Other	4 405	4 340	4 340	3 890
Supplies and services				
General supplies and services	89 886	84 894	81 858	73 570
Consultancy expenses	289	282	282	590
Depreciation and amortisation	8 157	7 721	7 721	6 664
Borrowing costs	—	—	—	16
Grants and subsidies	49 936	46 028	45 021	34 704
Intra-government transfers	369	363	345	2 471
Other expenses	6 847	6 803	6 774	6 201
Payments to state government	—	18 912	—	7 572
Total expenses	373 282	375 255	333 182	318 971
Net result	14 303	22 231	31 379	32 741
Other comprehensive income				
Change in PPE Asset Revaluation Reserve Surplus	—	—	—	3 336
Total comprehensive result	14 303	22 231	31 379	36 077

**Attorney-General's Department
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	387 585	397 486	364 561	351 712
Less				
Appropriation	158 871	155 896	155 240	151 895
Other income from state government	—	8 842	—	1 050
Income included in net cost of services	228 714	232 748	209 321	198 767
Expenses	373 282	375 255	333 182	318 971
Less				
Cash alignment	—	18 912	—	7 572
Expenses included in net cost of services	373 282	356 343	333 182	311 399
Net cost of services	144 568	123 595	123 861	112 632

Attorney-General's Department 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	84 327	73 335	81 526	69 941
Receivables	17 111	17 313	17 818	17 515
Other current assets	4 602	4 655	3 548	4 708
Total current assets	106 040	95 303	102 892	92 164
Non-current assets				
Land and improvements	55 154	55 730	58 166	44 113
Plant and equipment	25 190	16 396	10 814	4 776
Intangible assets	11 002	12 594	6 594	13 679
Total non-current assets	91 346	84 720	75 574	62 568
Total assets	197 386	180 023	178 466	154 732
Liabilities				
Current liabilities				
Payables	12 227	12 181	10 304	12 135
Short-term borrowings	236	236	—	236
Employee related liabilities				
Salaries and wages	1 538	769	1 534	—
Annual leave	13 438	13 437	13 253	13 436
Long service leave	2 339	2 270	2 279	2 201
Other	2 193	1 990	1 774	1 787
Short-term provisions	823	796	593	769
Other current liabilities	833	797	2 169	761
Total current liabilities	33 627	32 476	31 906	31 325
Non-current liabilities				
Long-term borrowings	227	227	125	227
Long-term employee related liabilities				
Long service leave	33 458	32 053	32 373	30 648
Other	2 052	1 807	1 912	1 562
Long-term provisions	3 554	3 295	2 892	3 036
Other non-current liabilities	226	226	101	226
Total non-current liabilities	39 517	37 608	37 403	35 699
Total liabilities	73 144	70 084	69 309	67 024
Net assets	124 242	109 939	109 157	87 708
Equity				
Retained earnings	116 124	101 821	101 521	79 590
Asset revaluation reserve	8 118	8 118	7 636	8 118
Total equity	124 242	109 939	109 157	87 708

Balances as at 30 June end of period.

Attorney-General's Department 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	158 871	155 896	155 240	151 895
Commonwealth sourced receipts	35 022	33 386	32 720	21 222
Intra-government transfers	15 584	25 274	14 412	13 430
Other grants	396	390	390	385
Fees, fines and penalties	97 137	92 632	88 804	87 466
Sales of goods and services	66 966	67 651	62 327	64 717
Interest received	—	—	—	1
Other receipts from state government	—	8 842	—	1 050
Other receipts — other	8 141	7 947	5 200	19 231
Cash generated from operations	382 117	392 018	359 093	359 397
<i>Cash outflows</i>				
Employee related payments	214 981	207 435	188 364	183 677
Payments for supplies and services	90 025	85 026	81 990	80 932
Interest paid	—	—	—	16
Grants and subsidies	49 936	46 028	45 021	38 136
GST paid	—	—	—	466
Intra-government transfers	369	363	345	2 471
Other payments	1 031	987	958	3 025
Payments to state government	—	18 912	—	7 572
Cash used in operations	356 342	358 751	316 678	316 295
Net cash provided by (+)/used in (-) operating activities	25 775	33 267	42 415	43 102
Investing activities				
<i>Cash outflows</i>				
Purchase of property, plant and equipment	14 534	29 374	20 390	22 539
Purchase of intangibles	249	499	—	6 082
Cash used in investing activities	14 783	29 873	20 390	28 621
Net cash provided by (+)/used in (-) investing activities	-14 783	-29 873	-20 390	-28 621
Financing activities				
<i>Cash outflows</i>				
Repayment of leases	—	—	—	228
Cash used in financing activities	—	—	—	228
Net cash provided by (+)/used in (-) financing activities	—	—	—	-228
Net increase (+)/decrease (-) in cash equivalents	10 992	3 394	22 025	14 253
Cash and cash equivalents at the start of the period	73 335	69 941	59 501	55 688
Cash and cash equivalents at the end of the period	84 327	73 335	81 526	69 941

Administered items for the Attorney-General's Department

Statement of comprehensive income

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Income				
Taxation	503 124	496 691	464 190	457 905
Appropriation	119 796	111 371	108 818	119 917
Other income from state government	—	591	—	2 235
Commonwealth sourced revenues	26 069	27 808	25 508	25 347
Intra-government transfers	64 590	55 402	58 713	51 638
Fees, fines and penalties	307	297	297	432
Sales of goods and services	46 314	43 570	43 570	43 629
Interest revenues	9 162	10 162	10 162	11 721
Net gain or loss on disposal of assets	—	—	—	-172
Resources received free of charge	—	—	—	178
Other income	7 273	13 132	7 132	12 019
Total income	776 635	759 024	718 390	724 849
Expenses				
Employee related expenses				
Salaries, wages, annual and sick leave	14 462	14 579	12 941	15 355
Long service leave	473	465	464	475
Payroll tax	520	510	508	798
Superannuation	1 865	1 837	1 828	2 109
Other	69	67	67	85
Supplies and services				
General supplies and services	89 278	77 691	78 216	75 544
Consultancy expenses	123	120	120	140
Depreciation and amortisation	42 398	36 743	36 743	34 915
Borrowing costs	4 635	2 116	2 116	3 089
Grants and subsidies	56 252	56 030	57 438	66 123
Intra-government transfers	29 350	31 492	23 790	32 686
Other expenses	578 651	577 011	544 562	459 503
Total expenses	818 076	798 661	758 793	690 822
Total comprehensive result	-41 441	-39 637	-40 403	34 027

Administered items for the Attorney-General's Department

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	481 312	514 064	501 473	548 110
Receivables	47 033	46 193	45 020	45 353
Other current assets	1 437	1 436	1 219	1 435
Total current assets	529 782	561 693	547 712	594 898
Non-current assets				
Land and improvements	1 845	2 082	1 984	2 319
Plant and equipment	166 235	95 723	93 880	128 474
Intangible assets	330	330	421	330
Total non-current assets	168 410	98 135	96 285	131 123
Total assets	698 192	659 828	643 997	726 021
Liabilities				
Current liabilities				
Payables	47 581	47 562	47 292	47 543
Short-term borrowings	3 050	23 371	19 368	24 517
Employee related liabilities				
Salaries and wages	8	4	8	—
Annual leave	1 197	1 197	1 083	1 197
Long service leave	179	176	164	173
Other	198	198	261	198
Other current liabilities	14 650	12 074	16 388	9 494
Total current liabilities	66 863	84 582	84 564	83 122
Non-current liabilities				
Long-term borrowings	103 946	6 605	6 188	34 788
Long-term employee related liabilities				
Long service leave	2 481	2 466	2 102	2 451
Other	133	128	10	123
Other non-current liabilities	310	147	326	—
Total non-current liabilities	106 870	9 346	8 626	37 362
Total liabilities	173 733	93 928	93 190	120 484
Net assets	524 459	565 900	550 807	605 537
Equity				
Retained earnings	517 209	558 650	543 204	598 287
Asset revaluation reserve	7 250	7 250	7 603	7 250
Total equity	524 459	565 900	550 807	605 537

Balances as at 30 June end of period.

Administered items for the Attorney-General's Department

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>				
Taxation	503 124	496 691	464 190	456 894
Appropriation	119 796	111 371	108 818	119 917
Commonwealth sourced receipts	26 069	27 808	25 508	25 347
Intra-government transfers	64 590	55 402	58 713	50 862
Fees, fines and penalties	307	297	297	273
Sales of goods and services	46 314	43 570	43 570	48 000
Interest received	9 162	10 162	10 162	11 778
Other receipts from state government	—	591	—	2 235
Other receipts — other	6 432	12 291	6 291	15 812
Cash generated from operations	775 794	758 183	717 549	731 118
<i>Cash outflows</i>				
Employee related payments	17 362	17 431	15 781	18 242
Payments for supplies and services	89 398	77 820	78 345	75 335
Interest paid	4 635	2 116	2 116	3 089
Grants and subsidies	56 252	56 030	57 438	66 985
Intra-government transfers	29 350	31 492	23 790	32 686
Other payments	575 896	574 256	541 807	468 772
Cash used in operations	772 893	759 145	719 277	665 109
Net cash provided by (+)/used in (-) operating activities	2 901	-962	-1 728	66 009
Investing activities				
<i>Cash outflows</i>				
Purchase of property, plant and equipment	290	3 755	1 737	4 544
Cash used in investing activities	290	3 755	1 737	4 544
Net cash provided by (+)/used in (-) investing activities	-290	-3 755	-1 737	-4 544
Financing activities				
<i>Cash outflows</i>				
Repayment of leases	35 363	29 329	29 329	21 954
Cash used in financing activities	35 363	29 329	29 329	21 954
Net cash provided by (+)/used in (-) financing activities	-35 363	-29 329	-29 329	-21 954
Net increase (+)/decrease (-) in cash equivalents	-32 752	-34 046	-32 794	39 511
Cash and cash equivalents at the start of the period	514 064	548 110	534 267	508 599
Cash and cash equivalents at the end of the period	481 312	514 064	501 473	548 110

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 \$17.4 million increase in assets in the 2026-27 Budget compared to the 2025-26 Estimated Result is primarily due to an increase in cash and cash equivalents.

The \$25.3 million increase in assets in the 2025-26 Estimated Result compared to the 2024-25 Actual is primarily due to expenditure associated with the South Australia Forensic Centre and the sustainment and modernisation of the Justice Information System.

Statement of cash flows — controlled

Explanation of significant movements

The movements in cash inflows and outflows are generally consistent with the changes discussed under the program summaries and statement of financial position.

Statement of comprehensive income — administered items

Explanation of significant movements

The major variations in income and expenses in the 2025-26 Estimated Result compared to the 2025-26 Budget are primarily due to higher gambling taxation revenue and payments to the Consolidated Account.

Statement of financial position — administered items

Explanation of significant movements

The major variations in assets and liabilities are primarily due to changes relating to the State Rescue Helicopter Service.

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 the statement of financial position.

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

**Additional information for administered items
for the Attorney-General's Department
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				
Taxation				
Gambling — contribution from gaming machines	499 215	492 888	460 387	452 831
Small Lotteries	3 909	3 803	3 803	4 063
Appropriation	119 796	111 371	108 818	119 917
Commonwealth sourced receipts				
Legal Services Commission — contribution to legal aid	26 069	25 508	25 508	25 347
Other	—	2 300	—	—
Intra-government transfers				
Victims of Crime Fund — levy	59 194	51 068	54 379	45 508
State Rescue Helicopter Service	4 653	3 597	3 597	3 616
Other	743	737	737	1 738
Fees, fines and penalties	307	297	297	273
Sales of goods and services				
SA Government Radio Network	39 866	38 873	38 873	41 584
State Rescue Helicopter Service	5 608	3 857	3 857	6 416
Interest				
Victims of Crime Fund	7 805	8 805	8 805	9 648
Aboriginal Affairs and Reconciliation	1 278	1 278	1 278	1 836
Other	79	79	79	294
Other receipts from SA Government	—	591	—	2 235
Other receipts				
Victims of Crime Fund	4 501	4 391	4 391	8 504
Justice Rehabilitation Fund	2 551	8 525	2 525	3 675
Other	220	215	215	3 633
Cash generated from operations	775 794	758 183	717 549	731 118
Cash outflows				
Employee benefit payments				
SA Employment Tribunal	4 044	3 977	3 944	3 661
Victims of Crime Fund	2 646	2 546	2 418	2 473
SA Computer Aided Dispatch System	1 804	1 734	1 688	1 983
Native Title	1 730	1 704	1 704	1 482
Office of the Inspector	1 712	1 294	790	1 281
South Australian Civil and Administrative Tribunal	1 271	1 251	1 242	1 236
SA Government Radio Network	1 270	1 225	1 202	1 396
Ministerial Salaries and Allowances	895	881	871	859

	2026-27 Budget	2025-26 Estimated Result	2025-26 Budget	2024-25 Actual
	\$000	\$000	\$000	\$000
Solicitor-General	819	805	800	701
Ombudsman	506	498	495	454
Royal Commission into Domestic, Family and Sexual Violence	—	—	—	1 085
Other	665	1 516	627	1 631
Payments for supplies and services				
Victims of Crime Fund	34 128	33 294	33 294	32 103
SA Government Radio Network	26 104	25 468	25 468	27 019
State Rescue Helicopter Service	24 701	14 709	15 586	11 062
SA Computer Aided Dispatch System	2 751	2 691	2 691	2 500
Native Title	698	682	682	218
Office of the Inspector	624	407	407	468
Royal Commission into Domestic, Family and Sexual Violence	—	352	—	915
Other	392	217	217	1 050
Interest paid	4 635	2 116	2 116	3 089
Grants and subsidies / Intra-government transfers				
Legal Services Commission — contribution to legal aid	42 165	41 424	41 414	52 789
Independent Commission Against Corruption	12 812	12 362	11 923	11 709
Victims of Crime Fund	9 439	8 101	8 079	8 518
APY Lands	8 306	10 399	8 013	9 029
Justice Rehabilitation Fund	4 741	3 975	3 975	1 822
Office for Public Integrity	3 237	3 102	2 972	2 923
Office of the Small Business Commissioner	2 426	2 351	2 318	2 277
First Nations Voice to Parliament	746	731	731	529
Legal Services Commission — expensive criminal cases	400	3 315	422	8 904
Other	1 330	1 762	1 381	1 171
Other payments				
Victims of Crime Fund	70 000	65 000	65 000	—
Other payments including receipts paid to the Consolidated Account	505 896	509 256	476 807	468 772
Cash used in operations	772 893	759 145	719 277	665 109
Net cash provided by (+)/used in (-) operating activities	2 901	-962	-1 728	66 009
Investing activities				
Cash outflows				
Purchase of property, plant and equipment				
SA Government Radio Network	290	1 907	283	3 317
SA Computer Aided Dispatch System	—	1 848	1 454	1 071
Other	—	—	—	156
Cash used in investing activities	290	3 755	1 737	4 544

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Net cash provided by (+)/used in (-) investing activities	-290	-3 755	-1 737	-4 544
Financing activities				
<i>Cash outflows</i>				
Repayment of leases				
State Rescue Helicopter Service	35 248	29 214	29 214	21 791
Other	115	115	115	163
Cash used in financing activities	35 363	29 329	29 329	21 954
Net cash provided by (+)/used in (-) financing activities	-35 363	-29 329	-29 329	-21 954
Net increase (+)/decrease (-) in cash equivalents	-32 752	-34 046	-32 794	39 511
Cash and cash equivalents at the start of the financial year (as at 1 July)	514 064	548 110	534 267	508 599
Cash and cash equivalents at the end of the financial year (as at 30 June)	481 312	514 064	501 473	548 110

Agency: Audit Office of South Australia

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Audit Office

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Objective

To provide timely, relevant information to the Parliament of South Australia on the performance and accountability of government agencies and local government from audits, reviews and examinations.

Workforce summary

	FTEs as at 30 June		
	2026-27 Budget ^(a)	2025-26 Estimated Result ^(a)	2024-25 Actual ^(b)
Audit Office of South Australia	125.2	124.2	124.0
Administered items for the Audit Office of South Australia	1.0	1.0	1.0
Total	126.2	125.2	125.0

(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. Auditing Services	21 346	20 387	20 035	20 049
Total	21 346	20 387	20 035	20 049
Net cost of providing services	21 346	20 387	20 035	20 049

Key agency outputs

- Conduct financial and control audits of state government agencies.
- Conduct performance audits of state and local government agencies.
- Examine publicly funded bodies at the request of the Treasurer or the Independent Commissioner Against Corruption.
- Report to the Parliament of South Australia on the outcomes of audits and examinations.

Investing expenditure summary

The 2026-27 investment program is \$277 000.

	Estimated completion Quarter	Total project cost \$000	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000
Annual programs					
Minor capital works and equipment	n.a.	n.a.	277	270	270
Total annual programs			277	270	270
Total investing expenditure			277	270	270

Program 1: Auditing Services

Description/objective

The program relates to the provision of auditing services covering various responsibilities provided for under the *Public Finance and Audit Act 1987*.

Sub-programs

- 1.1 Prescribed Audits and Examinations
- 1.2 Special Investigations

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	—	—	—	89
Other income	1	1	1	1
Total income	1	1	1	90
Expenses				
Employee benefit expenses	16 567	15 846	15 491	15 671
Supplies and services	4 491	4 260	4 264	4 047
Other expenses	289	282	281	421
Total expenses	21 347	20 388	20 036	20 139
Net cost of providing services	21 346	20 387	20 035	20 049
FTEs as at 30 June (No.)	125.2	124.2	124.2	124.0

Sub-program 1.1: Prescribed Audits and Examinations

Description/objective

All audit and examination work for state and local government agencies is initiated and undertaken by the Auditor-General under the *Public Finance and Audit Act 1987*. The main component of the work relates to annual statutory audits of state public sector agencies.

Highlights 2025-26

- Tabled in the Parliament of South Australia the Auditor-General's Annual Report in October 2025 (Report 8 of 2025) as prescribed by the *Public Finance and Audit Act 1987*. In addition, three annual report updates were published during the year (Reports 6 and 10 of 2025 and Report 1 of 2026).
- Undertook reviews of specific issues of importance in the public sector, working towards improving processes and/or maintaining accountability in state and local government agencies. This included the tabling of the following reports to the Parliament of South Australia:
 - Report 7 of 2025 — Aboriginal Education Strategy 2019-2029
 - Report 9 of 2025 — State finances — insights on the 2025-26 Budget
 - Report 2 of 2026 — Managing food safety in council areas.

Targets 2026-27

- Present the Auditor-General's Annual Report to the Parliament of South Australia as prescribed by the *Public Finance and Audit Act 1987*.
- Undertake and report on certain reviews of specific issues of importance and interest in the public sector, aimed at improving processes and/or maintaining accountability in state and local government agencies.

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Income	1	1	1	90
Expenses	21 347	20 388	20 036	20 057
Net cost of sub-program	21 346	20 387	20 035	19 967
FTEs as at 30 June (No.)	125.2	124.2	124.2	124.0

Explanation of significant movements

No significant movements.

Sub-program 1.2: Special Investigations**Description/objective**

All examination work defined within the *Public Finance and Audit Act 1987* that is specifically requested by the Parliament of South Australia, Treasurer, Minister or the Independent Commissioner Against Corruption to be undertaken and reported to the Parliament of South Australia by the Auditor-General.

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Expenses	—	—	—	82
Net cost of sub-program	—	—	—	82

Explanation of significant movements

The decrease in the 2025-26 Estimated Result compared to the 2024-25 Actual is due to work undertaken in 2024-25 to complete the probity of the procurement of regional bus service contracts — phase 2 (Report 2 of 2025) in compliance with the *Passenger Transport Act 1994*.

Audit Office of South Australia

Statement of comprehensive income

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Income				
Appropriation	21 348	20 033	20 037	19 671
Other income from state government	—	356	—	25
Resources received free of charge	—	—	—	89
Other income	1	1	1	1
Total income	21 349	20 390	20 038	19 786
Expenses				
Employee related expenses				
Salaries, wages, annual and sick leave	13 515	12 892	12 596	12 559
Long service leave	253	244	237	400
Payroll tax	789	763	746	747
Superannuation	1 931	1 869	1 834	1 632
Other	79	78	78	333
Supplies and services				
General supplies and services	4 311	4 084	4 088	3 796
Consultancy expenses	180	176	176	251
Depreciation and amortisation	268	262	262	410
Other expenses	21	20	19	11
Total expenses	21 347	20 388	20 036	20 139
Total comprehensive result	2	2	2	-353

Audit Office of South Australia

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	21 349	20 390	20 038	19 786
Less				
Appropriation	21 348	20 033	20 037	19 671
Other income from state government	—	356	—	25
Income included in net cost of services	1	1	1	90
Expenses	21 347	20 388	20 036	20 139
Expenses included in net cost of services	21 347	20 388	20 036	20 139
Net cost of services	21 346	20 387	20 035	20 049

Audit Office of South Australia

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	5 275	5 204	5 652	5 115
Receivables	294	294	173	294
Other current assets	7	7	19	7
Total current assets	5 576	5 505	5 844	5 416
Non-current assets				
Land and improvements	321	321	328	321
Plant and equipment	293	284	471	276
Total non-current assets	614	605	799	597
Total assets	6 190	6 110	6 643	6 013
Liabilities				
Current liabilities				
Payables	190	189	264	188
Employee related liabilities				
Salaries and wages	96	86	124	59
Annual leave	1 892	1 877	1 890	1 862
Long service leave	297	305	302	313
Other	142	142	150	142
Short-term provisions	36	36	18	36
Total current liabilities	2 653	2 635	2 748	2 600
Non-current liabilities				
Long-term employee related liabilities				
Long service leave	4 299	4 239	4 368	4 179
Long-term provisions	152	152	88	152
Total non-current liabilities	4 451	4 391	4 456	4 331
Total liabilities	7 104	7 026	7 204	6 931
Net assets	-914	-916	-561	-918
Equity				
Retained earnings	-914	-916	-561	-918
Total equity	-914	-916	-561	-918

Balances as at 30 June end of period.

Audit Office of South Australia

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	21 348	20 033	20 037	19 671
GST received	—	—	—	323
Other receipts from state government	—	356	—	—
Other receipts — other	1	1	1	6
Cash generated from operations	21 349	20 390	20 038	20 000
<i>Cash outflows</i>				
Employee related payments	16 490	15 752	15 397	15 700
Payments for supplies and services	4 490	4 259	4 263	4 369
Other payments	21	20	19	9
Cash used in operations	21 001	20 031	19 679	20 078
Net cash provided by (+)/used in (-) operating activities	348	359	359	-78
Investing activities				
<i>Cash outflows</i>				
Purchase of property, plant and equipment	277	270	270	223
Cash used in investing activities	277	270	270	223
Net cash provided by (+)/used in (-) investing activities	-277	-270	-270	-223
Net increase (+)/decrease (-) in cash equivalents	71	89	89	-301
Cash and cash equivalents at the start of the period	5 204	5 115	5 563	5 416
Cash and cash equivalents at the end of the period	5 275	5 204	5 652	5 115

Administered items for the Audit Office of South Australia

Statement of comprehensive income

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Income				
Appropriation	596	578	565	486
Other income	6 007	5 862	5 862	5 927
Total income	6 603	6 440	6 427	6 413
Expenses				
Employee related expenses				
Salaries, wages, annual and sick leave	597	579	566	488
Long service leave	11	11	11	23
Other	—	—	—	8
Other expenses	6 007	5 862	5 862	5 927
Total expenses	6 615	6 452	6 439	6 446
Total comprehensive result	-12	-12	-12	-33

Administered items for the Audit Office of South Australia

Statement of financial position

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Assets				
<i>Current assets</i>				
Cash and cash equivalents	352	353	221	354
Receivables	1 244	1 244	767	1 244
Total current assets	1 596	1 597	988	1 598
Total assets	1 596	1 597	988	1 598
Liabilities				
<i>Current liabilities</i>				
Payables	1 398	1 398	788	1 398
Employee related liabilities				
Salaries and wages	2	2	2	2
Annual leave	47	47	39	47
Other	4	4	4	4
Total current liabilities	1 451	1 451	833	1 451
<i>Non-current liabilities</i>				
Long-term employee related liabilities				
Long service leave	317	306	294	295
Total non-current liabilities	317	306	294	295
Total liabilities	1 768	1 757	1 127	1 746
Net assets	-172	-160	-139	-148
Equity				
Retained earnings	-172	-160	-139	-148
Total equity	-172	-160	-139	-148

Balances as at 30 June end of period.

Administered items for the Audit Office of South Australia

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	596	578	565	511
Other receipts — other	6 007	5 862	5 862	6 043
Cash generated from operations	6 603	6 440	6 427	6 554
<i>Cash outflows</i>				
Employee related payments	597	579	566	486
GST paid	—	—	—	441
Other payments	6 007	5 862	5 862	5 494
Cash used in operations	6 604	6 441	6 428	6 421
Net cash provided by (+)/used in (-) operating activities	-1	-1	-1	133
Net increase (+)/decrease (-) in cash equivalents	-1	-1	-1	133
Cash and cash equivalents at the start of the period	353	354	222	221
Cash and cash equivalents at the end of the period	352	353	221	354

Summary of major variations

Statement of comprehensive income — controlled

Explanation of significant movements

No significant movements.

Statement of financial position — controlled

Explanation of significant movements

No significant movements.

Statement of cash flows — controlled

Explanation of significant movements

No significant movements.

Summary of major variations — administered items

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.

Agency: Department for Child Protection

Minister for Child Protection

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Child Protection

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Objective

The department's primary objective is to work with government agencies, non-government organisations and communities to help keep children and young people safe from abuse and neglect and improve their lives, to effectively intervene where necessary to support and help strengthen families, through the administration of the state's child protection and family support system and statutory framework. The department is committed to placing the safety and wellbeing of children and young people at the centre of decision-making, and to working across the system to amplify their voices and the voices of their birth and carer families.

The department receives, assesses, refers and investigates child protection notifications and intervenes to keep children and young people safe, and where possible strengthen families. It is required to make an application to the court where it assesses that an order is required to help ensure the safety of a child or young person. Where a court determines that a child or young person cannot remain safely at home, the department is responsible for the provision (either directly or indirectly) of quality care and case management, and, when it is safe to do so, for supporting the reunification of children and young people with their families.

The department works closely with a range of government agencies and non-government organisations and communities so that children and young people who have been abused or are at risk of further abuse can be connected, together with their families, to appropriate and effective family supports.

The department works to support foster and kinship carers and to empower people and organisations across the child protection and family support system and is focused on reforming the system through a whole of government, whole of sector and whole of community approach.

Ministerial responsibilities

Minister	Programs	Sub-programs
The Hon. AJ Rolls Minister for Child Protection	1. Care and Protection	Nil

Administered Items

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

- Minister's salary and allowances pursuant to the *Parliamentary Remuneration Act 1990*.

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. AJ Rolls	2 427	11.0

Workforce summary

	FTEs as at 30 June		
	2026-27	2025-26	2024-25
	Budget ^(a)	Estimated Result ^(a)	Actual ^(b)
Department for Child Protection	2 741.4	2 612.9	2 460.0
Administered items for the Department for Child Protection	1.0	1.0	1.0
Total	2 742.4	2 613.9	2 461.0

(a) The 2026-27 Budget and 2025-26 Estimated Result reflects the established FTE cap.
(b) Data published by the Office of the Commissioner for Public Sector Employment.

Program net cost of services summary

	Net cost of services			
	2026-27	2025-26	2025-26	2024-25
	Budget	Estimated Result	Budget	Actual
	\$000	\$000	\$000	\$000
Program				
1. Care and Protection	999 416	1 001 877	866 448	958 834
Total	999 416	1 001 877	866 448	958 834

Key agency outputs

- Assessing and responding to reports of abuse and risk of harm to children and young people, including referral, investigation, and/or intervention where appropriate.
- Providing children and young people who are at risk of harm, together with their families, with appropriate supports and effective intervention, including family group conferencing.
- Applying for care and protection orders and placing children and young people in care to ensure their safety when all other options have been explored and the child or young person remains at risk.
- Implementing the five core elements of the Aboriginal and Torres Strait Islander Child Placement Principle to the standard of 'active efforts' and supporting children and young people's connection to family, community and culture.
- Working with families to address the safety concerns for a child or young person, so reunification can take place when it is safe and in the best interests of the child or young person.
- Supporting children and young people to help them to recover from abuse and trauma and reach their full potential.
- Providing assistance and support to young people to transition to adulthood and independence.
- Supporting foster and kinship carers.

Investing expenditure summary

The 2026-27 investment program is \$3.5 million.

The KidSafe Connect program provides a pathway to the replacement of the C3MS system.

Leasehold, ICT equipment and furniture includes the fit out of leased office accommodation.

The residential care facilities project provides for the replacement of care facilities for children and young people placed under the guardianship of the Chief Executive. The project seeks to establish residential care homes in locations that will provide the greatest benefits to children and young people in care.

	Estimated completion Quarter	Total project cost \$000	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000
New projects					
SA Carers Register	Dec 2026	1 200	894	306	—
Total new project		1 200	894	306	—
Existing projects					
KidSafe Connect program (Stage 1)	Jun 2027	14 948	150	200	7 252
<i>The total project cost includes operating expenditure.</i>					
Leasehold, ICT equipment and furniture	Jun 2029	23 048	350	100	5 100
<i>The total project cost includes operating expenditure.</i>					
Residential care facilities	Dec 2026	8 941	—	1 851	1 772
<i>The total project cost includes operating expenditure.</i>					
Total existing projects		46 937	500	2 151	14 124
Annual programs					
Minor capital works and equipment	n.a.	n.a.	513	516	516
Total annual programs			513	516	516
Leases					
Other	n.a.	n.a.	1 556	1 556	1 556
Total leases			1 556	1 556	1 556
Total investing expenditure		48 137	3 463	4 529	16 196

Program 1: Care and Protection

Description/objective

The department is focused on the care and protection of children and young people who have been abused and/or are assessed as being at risk of harm within their families, or whose families do not have the capacity to protect them from harm and on strengthening and supporting families.

Highlights 2025-26

- Expanded family group conferencing to regional areas, strengthening family-led decision-making practices.
- Established a partnership approach with Wakwakurna Kanyini to jointly progress development of the Aboriginal-led action plan and sequencing priorities to progress Target 12 of Closing the Gap.
- Delivered the second stage 'Foster the Feeling' advertising campaign, promoting respite and short-term caring options.
- Developed and commenced implementation of a new pre-natal safety and support model, emphasising early intervention to support families to keep their infants safe at home.
- Launched DCP's Thriving Workforce Strategy designed to attract and retain a skilled child protection workforce.
- Commenced discussions with peak bodies to shape the development of new Statements of Commitment for children and young people and also birth families.
- Continued delivery of the Finding Families initiative, helping children and young people move from residential care into family-based placements.

Targets 2026-27

- Initiate targeted consultation on the Children and Young People (Safety and Support) Regulations.
- Deliver the State Strategy for the Safety and Support of Children and Young People and the Children and Young People Safety and Support Plans for prescribed agencies.
- Partner with carers and other stakeholders to define requirements and procure a contemporary digital system, increasing support for carers as part of the KidSafe Connect digital transformation program.
- Launch a new quality of care response model.
- Deliver three phases of the Reimagining Residential Care Project to redesign the service model for non-family-based care, including current state analysis, stakeholder consultation and draft model development.
- Commence a review of the department's risk assessment and decision-making tools, with the aim of developing a new, culturally responsive, evidence-based approach to assessing safety.
- Deliver an Aboriginal jurisdictional plan in partnership with Wakwakurna Kanyini and the South Australian Aboriginal Community Controlled Organisation Network.

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	2 745	2 060	1 259	3 291
Intra-government transfers	10 734	3 228	8 229	1 400
Fees, fines and penalties	40	39	39	28
Sales of goods and services	120	117	117	236
Resources received free of charge	—	—	—	5 659
Other income	1 419	1 384	1 384	2 034
Total income	15 058	6 828	11 028	12 648
Expenses				
Employee related expenses	335 893	307 948	286 903	278 743
Supplies and services	667 911	690 627	580 406	679 233
Depreciation and amortisation	4 001	3 727	4 213	6 551
Borrowing costs	6	6	6	231
Grants and subsidies	1 900	1 758	1 375	1 786
Other expenses	4 763	4 639	4 573	4 938
Total expenses	1 014 474	1 008 705	877 476	971 482
Net cost of providing services	999 416	1 001 877	866 448	958 834
FTEs as at 30 June (No.)	2 741.4	2 612.9	2 595.8	2 460.0

Explanation of significant movements

The increase in income between the 2026-27 Budget and 2025-26 Estimated Result is primarily related to the KidSafe Connect program, funded under the government's Digital Investment Fund (\$8.7 million).

The decrease in income between the 2025-26 Estimated Result and the 2025-26 Budget is primarily due to a change in the timing of the KidSafe Connect program, funded under the government's Digital Investment Fund (\$4.4 million).

The decrease in income between the 2025-26 Estimated Result and 2024-25 Actual is primarily due to the recognition of in-kind services provided by other South Australian government departments in 2024-25 (\$5.7 million).

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

- an increase in employees, including for residential care and case management (\$14.2 million)
- an increase in employee costs associated with new enterprise agreements (\$11.7 million)
- a change in the timing and accounting treatment of the KidSafe Connect program, funded under the government's Digital Investment Fund (\$8.8 million)

partially offset by:

- service optimisation (\$29.5 million).

The increase in expenses between the 2025-26 Budget and 2025-26 Estimated Result primarily relates to the cost of children and young people in out of home care (\$110.2 million) and an increase in employee costs associated with new enterprise agreements (\$19.8 million).

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

- additional supplementation for children and young people in care (\$23.6 million)
- an increase in employee costs associated with new enterprise agreements (\$19.8 million)

partially offset by:

- the recognition of in-kind services provided by other South Australian government departments in 2024-25 (\$5.4 million).

Performance indicators

	2026-27 Target	2025-26 Estimated Result	2025-26 Target	2024-25 Actual
% of investigations completed within 90 days from notification (response time)	75.0%	75.3%	75.0%	78.1%
% of children and young people the subject of a substantiation during the previous year who were also the subject of a subsequent substantiation within 12 months	15.0%	14.0%	15.0%	18.7%
<i>Children and young people the subject of a substantiation are those children or young people notified to the department where it is concluded (after investigation) that the child or young person has been or is being abused, neglected or otherwise harmed. In South Australia substantiation is also made on the basis that the child or young person is likely to be abused or is at risk of harm.</i>				
Average no. of children and young people in out of home care placed with relatives/kin	2 527	2 479	2 531	2 457
% of the average no. of children and young people in out of home care placed in family based care as a proportion of all children and young people in out of home care	84.3%	84.2%	85.2%	84.0%
% of the average no. of children and young people in out of home care placed with relatives/kin as a proportion of all children and young people in out of home care	50.6%	49.9%	51.0%	50.0%
Aboriginal children and young people in out of home care by relationship of caregiver at 30 June				
• total no. of children and young people placed in accordance with the Aboriginal and Torres Strait Islander Child Placement Principle	1 200	1 092	1 147	1 096
• % of children and young people placed in accordance with the Aboriginal and Torres Strait Islander Child Placement Principle	65.0%	60.4%	65.0%	61.4%

Activity indicators

	2026-27 Projection	2025-26 Estimated Result	2025-26 Projection	2024-25 Actual
Notifications of child abuse or neglect assessed as requiring further action by the department or through other relevant agencies	34 800	34 839	35 268	38 166
No. of investigations of child abuse notifications	10 500	10 452	10 580	11 403
No. of child protection notifications substantiated	2 650	2 613	3 047	2 801
No. of children and young people under guardianship of the Chief Executive for a period up to 12 months	500	500	580	516
Average no. of children and young people in out of home care — count of placement utilisation of all children and young people in out of home care who are financially supported including other person guardianship (under 18 years of age)	4 991	4 970	4 963	4 914
Average no. of young people over 18 years of age in out of home care who are financially supported by the department	480	419	419	317

Department for Child Protection

Statement of comprehensive income

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Income				
Appropriation	1 003 589	959 311	883 187	972 431
Other income from state government	—	20 178	—	3 144
Commonwealth sourced revenues	2 745	2 060	1 259	3 291
Intra-government transfers	10 734	3 228	8 229	1 400
Fees, fines and penalties	40	39	39	28
Sales of goods and services	120	117	117	236
Resources received free of charge	—	—	—	5 659
Other income	1 419	1 384	1 384	2 034
Total income	1 018 647	986 317	894 215	988 223
Expenses				
Employee related expenses				
Salaries, wages, annual and sick leave	278 355	254 161	237 182	231 201
Long service leave	7 364	6 367	6 470	4 430
Payroll tax	15 680	14 372	13 369	12 936
Superannuation	32 455	30 637	27 873	26 971
Other	2 039	2 411	2 009	3 205
Supplies and services				
General supplies and services	667 565	690 289	580 068	678 994
Consultancy expenses	346	338	338	239
Depreciation and amortisation	4 001	3 727	4 213	6 551
Borrowing costs	6	6	6	231
Grants and subsidies	1 805	1 665	1 338	1 192
Intra-government transfers	95	93	37	594
Other expenses	4 763	4 639	4 573	4 938
Total expenses	1 014 474	1 008 705	877 476	971 482
Total comprehensive result	4 173	-22 388	16 739	16 741

**Department for Child Protection
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	1 018 647	986 317	894 215	988 223
Less				
Appropriation	1 003 589	959 311	883 187	972 431
Other income from state government	—	20 178	—	3 144
Income included in net cost of services	15 058	6 828	11 028	12 648
Expenses	1 014 474	1 008 705	877 476	971 482
Expenses included in net cost of services	1 014 474	1 008 705	877 476	971 482
Net cost of services	999 416	1 001 877	866 448	958 834

Department for Child Protection

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	46 312	40 898	47 701	62 804
Receivables	4 583	4 504	8 185	4 425
Other current assets	1 106	1 098	951	1 090
Total current assets	52 001	46 500	56 837	68 319
Non-current assets				
Land and improvements	69 573	71 464	71 196	66 208
Plant and equipment	581	272	5 301	264
Intangible assets	1 549	505	8 988	80
Total non-current assets	71 703	72 241	85 485	66 552
Total assets	123 704	118 741	142 322	134 871
Liabilities				
Current liabilities				
Payables	41 777	41 552	39 159	41 123
Short-term borrowings	1 132	1 108	1 001	1 084
Employee related liabilities				
Salaries and wages	5 904	5 464	6 210	5 091
Annual leave	23 670	23 670	24 193	23 670
Long service leave	2 765	2 765	2 664	2 765
Other	1 212	1 212	1 089	1 212
Short-term provisions	8 068	8 002	7 300	7 936
Other current liabilities	906	906	830	314
Total current liabilities	85 434	84 679	82 446	83 195
Non-current liabilities				
Long-term borrowings	1 908	1 324	1 841	740
Long-term employee related liabilities				
Long service leave	34 919	34 902	34 084	34 885
Long-term provisions	21 603	21 412	25 055	21 221
Other non-current liabilities	4 496	5 253	4 479	1 271
Total non-current liabilities	62 926	62 891	65 459	58 117
Total liabilities	148 360	147 570	147 905	141 312
Net assets	-24 656	-28 829	-5 583	-6 441
Equity				
Contributed capital	9 731	9 731	9 731	9 731
Retained earnings	-65 219	-69 392	-46 146	-47 004
Asset revaluation reserve	30 832	30 832	30 832	30 832
Total equity	-24 656	-28 829	-5 583	-6 441

Balances as at 30 June end of period.

Department for Child Protection

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	1 003 589	959 311	883 187	972 431
Commonwealth sourced receipts	2 745	2 060	1 259	3 291
Intra-government transfers	10 734	3 228	8 229	1 400
Fees, fines and penalties	40	39	39	101
Sales of goods and services	120	117	117	—
GST received	—	—	—	50 591
Other receipts from state government	—	20 178	—	3 144
Other receipts — other	1 419	1 384	1 384	5 570
Cash generated from operations	1 018 647	986 317	894 215	1 036 528
Cash outflows				
Employee related payments	335 800	307 721	286 673	286 624
Payments for supplies and services	668 261	690 533	580 653	722 016
Interest paid	6	6	6	217
Grants and subsidies	1 805	1 665	1 338	1 215
GST paid	79	79	79	—
Intra-government transfers	95	93	37	—
Other payments	4 332	4 205	4 142	261
Cash used in operations	1 010 378	1 004 302	872 928	1 010 333
Net cash provided by (+)/used in (-) operating activities	8 269	-17 985	21 287	26 195
Investing activities				
Cash outflows				
Purchase of property, plant and equipment	863	2 467	7 388	1 033
Purchase of intangibles	1 044	506	7 252	—
Cash used in investing activities	1 907	2 973	14 640	1 033
Net cash provided by (+)/used in (-) investing activities	-1 907	-2 973	-14 640	-1 033
Financing activities				
Cash inflows				
Capital contributions from state government	—	—	—	2 225
Cash generated from financing activities	—	—	—	2 225
Cash outflows				
Repayment of leases	948	948	948	3 329
Cash used in financing activities	948	948	948	3 329
Net cash provided by (+)/used in (-) financing activities	-948	-948	-948	-1 104

Department for Child Protection
Statement of cash flows

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Net increase (+)/decrease (-) in cash equivalents	5 414	-21 906	5 699	24 058
Cash and cash equivalents at the start of the period	40 898	62 804	42 002	38 746
Cash and cash equivalents at the end of the period	46 312	40 898	47 701	62 804

**Administered items for the Department for Child Protection
Statement of comprehensive income**

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Income				
Appropriation	433	426	531	413
Total income	433	426	531	413
Expenses				
Employee related expenses				
Salaries, wages, annual and sick leave	433	426	421	416
Intra-government transfers	—	—	110	—
Total expenses	433	426	531	416
Total comprehensive result	—	—	—	-3

Administered items for the Department for Child Protection

Statement of financial position

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Liabilities				
<i>Current liabilities</i>				
Payables	3	3	31	3
Total current liabilities	3	3	31	3
Total liabilities	3	3	31	3
Net assets	-3	-3	-31	-3
Equity				
Retained earnings	-3	-3	-31	-3
Total equity	-3	-3	-31	-3

Balances as at 30 June end of period.

Administered items for the Department for Child Protection

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	433	426	531	413
Cash generated from operations	433	426	531	413
<i>Cash outflows</i>				
Employee related payments	433	426	421	416
Intra-government transfers	—	—	110	—
Other payments	—	—	—	-3
Cash used in operations	433	426	531	413
Net cash provided by (+)/used in (-) operating activities	—	—	—	—
Net increase (+)/decrease (-) in cash equivalents	—	—	—	—
Cash and cash equivalents at the start of the period	—	—	—	—
Cash and cash equivalents at the end of the period	—	—	—	—

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

The \$4.2 million increase in net assets between the 2026-27 Budget and the 2025-26 Estimated Result is primarily due to:

- an increase in cash holdings as a result of increased deposits with the Treasurer (\$5.4 million)
- a net reduction in the value of non-current assets (\$0.5 million) due to accumulated depreciation.

The \$23.2 million decrease in net assets between the 2025-26 Budget and the 2025-26 Estimated Result is primarily due to:

- a decrease in non-current assets resulting from a change in timing of the KidSafe Connect program (Stage 1) and Leasehold, ICT equipment and furniture investing projects (\$13.0 million)
- a decrease in cash deposits with the Treasurer (\$6.2 million)
- a decrease in receivables resulting from lower than forecast receivables in 2024-25 (\$3.7 million).

The \$22.4 million decrease in net assets between the 2025-26 Estimated Result and the 2024-25 Actual is primarily due to a decrease in cash deposits with the Treasurer (\$21.9 million).

Statement of cash flows — controlled

Explanation of significant movements

The movement in cash outflows and inflows is generally consistent with the movements described above for the Statement of comprehensive income and the Statement of financial position.

Agency: Department for Correctional Services

Minister for Correctional Services

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Correctional Services

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Objective

The Department for Correctional Services (DCS) is responsible for the provision of rehabilitation and reparation services, custodial services and community-based supervision services for offenders in South Australia.

The department is committed to making a difference by reducing re-offending and contributing to a safer community.

Ministerial responsibilities

Minister	Programs	Sub-programs
The Hon. ME Brown Minister for Correctional Services	1. Rehabilitation and Reparation	Nil
	2. Custodial Services	Nil
	3. Community-Based Services	Nil

Administered items

The agency will not administer any special acts in 2026-27 as DCS is no longer responsible for the administrative functions of the minister's office.

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)
Department for Correctional Services	2 005.9	2 056.7	2 024.0
Administered items for the Department for Correctional Services	—	—	1.0
Total	2 005.9	2 056.7	2 025.0

(a) The 2026-27 Budget and 2025-26 Estimated Result reflect the established FTE caps.
(b) Includes time limited personnel for the iSAFE project.
(c) 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. Rehabilitation and Reparation	55 894	53 720	49 927	52 546
2. Custodial Services	329 587	323 288	306 046	302 738
3. Community-Based Services	71 820	69 802	63 589	44 718
Total	457 301	446 810	419 562	400 002

Key agency outputs

- Contribute to public safety through the safe, secure and humane management of offenders and the provision of opportunities for rehabilitation and reintegration.
- Reduce offender recidivism and provide for successful reintegration of offenders back into the community.

Investing expenditure summary

The 2026-27 investment program is \$152.6 million.

	Estimated completion Quarter	Total project cost \$000	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000
New projects					
Prison Air-Conditioning Upgrades	Jun 2028	5 250	1 000	—	—
Total new projects		5 250	1 000	—	—
Existing projects					
Adelaide Women's Prison — 60 residential beds ^{(a)(b)}	Dec 2026	29 327	—	25 695	18 827
Jonal Drive Refurbishment	Jun 2026	2 681	—	1 183	—
Mount Gambier Prison — additional beds ^{(b)(c)}	Jun 2027	20 615	2 280	5 106	20 615
Port Augusta Community Corrections Centre	Jun 2026	3 453	—	3 453	3 453
Port Augusta Prison upgrades — Bluebush and Greenbush high security units	Jun 2026	33 072	—	9 164	11 971
Prison Security Enhancements	Jun 2026	2 050	—	2 050	2 050
Yatala Labour Prison — additional 312 beds	Dec 2028	200 000	140 000	54 049	50 000
Yatala Labour Prison Expansion — 270 beds and infrastructure upgrade	Jun 2026	178 849	—	808	—
Total existing projects		470 047	142 280	101 508	106 916
Annual programs					
Minor Capital Works and Equipment	n.a.	n.a.	9 346	6 391	9 218
Total annual programs			9 346	6 391	9 218
Total investing expenditure		475 297	152 626	107 899	116 134
(a) Funding for an additional 20 beds was secured for this project as part of the 2025-26 Budget, increasing total capacity to 60 beds.					
(b) Funding for these additional beds is held centrally by the Department of Treasury and Finance.					
(c) Funding for this project was previously reported under the "Additional Prison Beds" project in the 2025-26 Agency Statements.					

Program 1: Rehabilitation and Reparation

Description / objective

Prisoners and offenders are provided with a range of rehabilitation programs that address causes and consequences of offending, as well as enabling reparation to the community for offences committed.

Programs address offending behaviour and factors related to social disadvantage such as levels of education, homelessness and unemployment, to enhance successful community reintegration. Focus is also brought to activities that engage and support victims of crime.

The South Australian community benefits through a reduction in the rate of re-offending and an associated reduction in the economic and social cost of crime.

Highlights 2025-26

- Achieved the government's target to reduce re-offending 20 per cent by 2026.
- Expanded Work Ready, Release Ready program delivery to regional prisons.
- Delivered policy and operational changes to improve lives of women in custody and under supervision, in accordance with the DCS Women's Offenders Framework and Action Plan.
- Continued to deliver DCS' actions in South Australia's Closing the Gap Implementation Plan and participated in South Australia's first Aboriginal Justice Agreement.
- Developed a new Prisoner Education and Vocational Training Strategy for implementation in 2026-27.
- Finalised the design of Yalakiana Tapa — Program 3 to enable a regional bail support program in northern South Australia, enabling Aboriginal people to meet bail requirements while remaining connected to community.
- Released the Ubuntu Strategic Framework to improve outcomes for both staff and justice-involved people of African heritage.

Targets 2026-27

- Deliver recommendations from the cross-government Remand Working Group.
- Deliver on Closing the Gap priorities, through the DCS Aboriginal Strategic Framework and Aboriginal Employment and Retention Strategy.
- Develop vocational training and employment pathways for people in custody to contribute to major infrastructure projects in South Australia.
- Implement Yalakiana Tapa — Program 3 to enable Aboriginal people in northern South Australia to meet bail requirements while remaining connected to community.
- Develop a trauma-informed practice policy to guide staff and volunteers regarding their responsibilities in their interactions with individuals within the correctional system.
- Deliver the new Prisoner Education and Vocational Training Strategy.

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	8 060	8 100	7 770	6 557
Commonwealth revenues	667	859	667	543
Intra-government transfers	—	501	501	515
Resources received free of charge	—	—	—	360
Other income	223	220	226	176
Total income	8 950	9 680	9 164	8 151
Expenses				
Employee benefit expenses	40 576	39 488	36 655	38 417
Supplies and services	20 558	20 268	19 069	18 345
Depreciation and amortisation expenses	1 538	1 541	1 272	1 486
Grants and subsidies	1 065	1 029	1 029	1 220
Intra-government transfers	2	2	—	—
Other expenses	1 105	1 072	1 066	1 229
Total expenses	64 844	63 400	59 091	60 697
Net cost of providing services	55 894	53 720	49 927	52 546
FTEs as at 30 June (No.)	327.7	336.6	334.8	333.9

Explanation of significant movements

The increase in income in the 2025-26 Estimated Result compared to the 2024-25 Actual (\$1.5 million) is primarily due to lower receipts for prison industries in 2024-25.

The increase in expenditure in the 2025-26 Estimated Result compared to the 2025-26 Budget and 2024-25 Actual is due to Commonwealth Government funding for the Cross Borders Reintegration programs and higher employee benefit expenses as a result of enterprise agreement outcomes in 2025-26.

Performance indicators

	2026-27 Target	2025-26 Estimated Result	2025-26 Target	2024-25 Actual
Offence-focused programs:				
• % of offenders / prisoners successfully completing offence-focused programs	85%	90%	85%	85%
Educational / vocational programs:				
• % of education and vocational programs successfully completed	80%	75%	80%	82%
Prisoner employment:				
• % of eligible prisoners employed	80%	80%	80%	91%

Activity indicators

	2026-27 Projection	2025-26 Estimated Result	2025-26 Projection	2024-25 Actual
Offence-focused programs:				
• no. of program hours to be delivered	14 680	16 115	14 130	14 760
• no. of program commencements	217	203	217	212
Educational / vocational programs:				
• educational programs available	32	35	35	35
<i>A change to educational programs in 2026-27 will be reflected in future published data.</i>				
• no. of prisoners / offenders enrolled in educational / vocational programs	1 620	1 570	1 600	1 675
Prisoner employment:				
• no. of eligible prisoners employed	1 700	1 697	1 700	1 726

Program 2: Custodial Services

Description / objective

Effective services are delivered in custodial environments, while ensuring public and prisoner safety and containment of individuals in accordance with court orders.

Custodial services implement a range of security and management regimes that ensure risks are managed, the prison environment is secure, safe and humane, and there is delivery of a range of rehabilitation activities.

Highlights 2025-26

- Introduced 50 additional beds at the Adelaide Remand Centre.
- Completed the redevelopment of the Greenbush high security unit at Port Augusta Prison (PAP).
- Completed a review of the Operational Security Unit with a focus on enhancing drug detection capability.
- Commenced the construction of 60 residential beds at Adelaide Women's Prison.
- Commenced the construction of an additional 312 high security beds at Yatala Labour Prison.
- Completed the procurement of additional body scanners for targeted installation at multiple prison sites in 2026-27.
- Continued to support the Aboriginal workforce across DCS through the Aboriginal Employment, Retention and Professional Development Strategy.

Targets 2026-27

- Increase access to community supports and programs for women in PAP.
- Continue to improve outcomes for mothers and their families through the Stronger Families Initiative.
- Deliver Military and Emergency Services Health Australia (MEHSA) psychosocial wellbeing programs to 400 frontline staff.
- Commission 32 beds at Mount Gambier Prison.
- Commission 60 residential beds at the Adelaide Women's Prison.
- Install additional body scanners across multiple prison sites.
- Increase delivery of Certificate IV in Correctional Practice for frontline correctional officers.

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	1 119	1 131	1 131	1 950
Intra-government transfers	—	66	66	—
Resources received free of charge	—	—	—	1 837
Other income	1 853	1 805	1 898	2 760
Total income	2 972	3 002	3 095	6 547

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Expenses				
Employee benefit expenses	156 022	152 011	144 580	141 560
Supplies and services	131 690	129 623	125 047	130 852
Depreciation and amortisation expenses	34 855	34 907	29 797	28 229
Grants and subsidies	5 428	5 305	5 305	4 118
Intra-government transfers	15	16	2	—
Other expenses	4 549	4 428	4 410	4 526
Total expenses	332 559	326 290	309 141	309 285
Net cost of providing services	329 587	323 288	306 046	302 738
FTEs as at 30 June (No.)	1 324.5	1 360.6	1 350.3	1 346.8

Explanation of significant movements

The decrease in income in the 2025-26 Estimated Result compared to the 2024-25 Actual (\$3.5 million) is primarily due to contributed services received free of charge from Shared Services SA, the Department of the Premier and Cabinet and the Audit Office of South Australia in 2024-25.

The increase in expenditure in the 2026-27 Budget compared to the 2025-26 Estimated Result (\$6.3 million) is due to expenditure associated with increased prisoner numbers and higher employee benefit expenses as a result of enterprise agreement outcomes in 2026-27.

The increase in expenditure in the 2025-26 Estimated Result compared to the 2025-26 Budget and the 2024-25 Actual is primarily due to expenditure associated with increased prisoner numbers, higher employee benefit expenses as a result of enterprise agreement outcomes and higher depreciation expenses in 2025-26.

Performance indicators

	2026-27 Target	2025-26 Estimated Result	2025-26 Target	2024-25 Actual
No. of escapes (per annum):				
• Secure	—	—	—	—
• Open	—	1	—	—
Unnatural deaths in custody per 100 prisoners	—	0.03	—	0.03
Assault rates in custody per 100 prisoners, per quarter	<5.0	5.8	<5.0	5.4

Activity indicators

	2026-27 Projection	2025-26 Estimated Result	2025-26 Projection	2024-25 Actual
Daily average prisoner population	3 547	3 438	3 426	3 388
<i>Prisoner population numbers are average annual numbers, not peak projections (which are used to determine capacity constraints).</i>				
Daily average remand population in prisons	1 632	1 571	1 623	1 506
% of prisoner population on remand	46%	46%	47%	44%
Approved capacity (beds available):				
• Secure	3 418	3 312	3 289	3 190
• Open	374	374	374	374

Program 3: Community-Based Services

Description / objective

Supervision of offenders in community-based settings and in accordance with an order of the court or the Parole Board.

Community-based supervision of offenders is an important part of correctional service delivery. Evidence indicates that the application of an appropriate community-based order, monitoring and rehabilitation regime, can improve the probability that a person will not re-offend. The department's community-based services include home detention, bail supervision, intensive bail supervision, extended supervision orders, parole and probation services, community services and the preparation of court reports.

Highlights 2025-26

- Implemented a Community Corrections High Performing Teams Framework.
- Partnered with OARS Community Transitions to support men released from custody through transitional accommodation at WorkPlace.
- Implemented alternative community corrections reporting centres which are culturally and gender responsive.
- Delivered targeted discharge planning projects in consultation with Shaping Corrections to improve discharge planning practices.
- Consulted with DCS staff in designing and implementing a statewide staff peer support program.
- Commenced the refurbishment of a new Port Augusta Community Corrections Centre.

Targets 2026-27

- Partner with community organisations to expand alternative reporting centres which are culturally and gender responsive.
- Improve pre-release and reintegration pathways for women who are leaving custody.
- Implement the staff peer support program statewide.
- Continue to implement the DCS Suicide Prevention Strategy.
- Deliver a new suite of industry specific wellbeing programs that are focus on the psychosocial wellbeing of staff.
- Pilot the use of electronic monitoring in the APY Lands.
- Undertake a procurement process for a new 30 bed Bail Accommodation Support Program.
- Commission a new culturally informed Port Augusta Community Corrections Centre.

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	1 953	1 961	1 961	1 440
Intra-government transfers	—	547	547	514
Resources received free of charge	—	—	—	15 057
Other income	30	30	31	16
Total income	1 983	2 538	2 539	17 027
Expenses				
Employee benefit expenses	46 100	44 979	40 842	39 557
Supplies and services	23 556	23 245	21 398	19 706
Depreciation and amortisation expenses	2 305	2 308	2 087	1 216
Grants and subsidies	9	9	9	—
Intra-government transfers	2	2	—	—
Other expenses	1 831	1 797	1 792	1 266
Total expenses	73 803	72 340	66 128	61 745
Net cost of providing services	71 820	69 802	63 589	44 718
FTEs as at 30 June (No.)	353.7	359.5	344.2	343.3

Explanation of significant movements

The decrease in income in the 2025-26 Estimated Result compared to the 2024-25 Actual (\$14.5 million) is primarily due to the transfer of the former youth justice facility at Jonal Drive, Cavan from the Department of Human Services which occurred in 2024-25.

The increase in expenditure in the 2025-26 Estimated Result compared to the 2025-26 Budget and 2024-25 Actual is primarily due to the increased demand for electronic monitoring and increased employee benefit expenses as a result of enterprise agreement outcomes in 2025-26.

Performance indicators

	2026-27 Target	2025-26 Estimated Result	2025-26 Target	2024-25 Actual
% of community-based orders completed successfully:				
• community service	60%	78%	60%	59%
• intensive bail supervision	70%	94%	70%	90%
• home detention <i>Includes the sanction of court-ordered home detention.</i>	85%	90%	85%	82%
• bail supervision	70%	91%	70%	87%
• parole	75%	85%	75%	78%
• probation	80%	79%	80%	74%
% of court-ordered reports completed on time	90%	91%	90%	84%

Activity indicators

	2026-27 Projection	2025-26 Estimated Result	2025-26 Projection	2024-25 Actual
No. of reports completed for courts, Parole Board and the Sentence Management Unit:				
• pre-sentence	700	660	650	705
• bail enquiry	1 500	1 420	1 300	1 569
• intensive bail supervision	4 500	4 790	3 500	4 691
• parole	800	770	800	799
• home detention	700	700	700	739
Community-based order commencements (excluding interstate and other orders):				
• community service	1 200	1 470	1 000	1 635
• intensive bail supervision	2 000	2 240	1 300	1 959
• home detention <i>Includes the sanction of court-ordered home detention.</i>	700	960	500	706
• bail supervision	3 000	3 390	2 200	3 234
• parole	1 000	1 020	750	1 045
• probation	2 000	2 153	1 400	2 002
• extended supervision orders	72	64	90	73

Department for Correctional Services

Statement of comprehensive income

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Income				
Appropriation	589 920	505 470	488 712	426 319
Other income from state government	—	9 588	—	3 814
Commonwealth sourced revenues	667	859	667	543
Intra-government transfers	—	1 114	1 114	1 029
Other grants	—	—	100	273
Sales of goods and services	11 132	11 192	10 862	9 947
Net gain or loss on disposal of assets	—	—	—	-9
Resources received free of charge	—	—	—	17 254
Other income	2 106	2 055	2 055	2 688
Total income	603 825	530 278	503 510	461 858
Expenses				
Employee related expenses				
Salaries, wages, annual and sick leave	200 322	195 504	184 433	182 715
Long service leave	4 908	4 730	4 505	4 384
Payroll tax	11 143	10 747	10 109	10 325
Superannuation	24 567	23 776	22 421	20 172
Other	1 758	1 721	609	1 938
Supplies and services				
General supplies and services	175 558	172 795	165 173	168 685
Consultancy expenses	139	136	136	—
Depreciation and amortisation	38 698	38 756	33 156	30 931
Borrowing costs	107	205	205	218
Grants and subsidies	6 502	6 343	6 343	5 338
Intra-government transfers	19	20	2	—
Other expenses	7 485	7 297	7 268	7 021
Total expenses	471 206	462 030	434 360	431 727
Net result	132 619	68 248	69 150	30 131
Other comprehensive income				
Change in PPE Asset Revaluation Reserve Surplus	—	—	—	172 916
Total comprehensive result	132 619	68 248	69 150	203 047

Department for Correctional Services

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	603 825	530 278	503 510	461 858
Less				
Appropriation	589 920	505 470	488 712	426 319
Other income from state government	—	9 588	—	3 814
Income included in net cost of services	13 905	15 220	14 798	31 725
Expenses	471 206	462 030	434 360	431 727
Expenses included in net cost of services	471 206	462 030	434 360	431 727
Net cost of services	457 301	446 810	419 562	400 002

Department for Correctional Services

Statement of financial position

	2026-27	2025-26	2025-26	2024-25
	Budget	Estimated	Budget	Actual
	\$000	Result	\$000	\$000
Assets				
Current assets				
Cash and cash equivalents	135 877	112 825	143 035	109 128
Receivables	5 207	5 207	6 053	5 277
Inventories	2 177	2 177	2 002	2 177
Other current assets	1 216	1 216	407	1 216
Total current assets	144 477	121 425	151 497	117 798
Non-current assets				
Land and improvements	1 396 894	1 282 383	1 100 252	1 214 702
Plant and equipment	7 589	7 907	8 032	6 180
Intangible assets	2 063	2 328	2 063	2 593
Biological assets — other	535	535	536	535
Total non-current assets	1 407 081	1 293 153	1 110 883	1 224 010
Total assets	1 551 558	1 414 578	1 262 380	1 341 808
Liabilities				
Current liabilities				
Payables	21 740	21 740	35 721	21 810
Short-term borrowings	1 055	1 037	2 641	980
Employee related liabilities				
Salaries and wages	6 962	6 331	7 186	5 435
Annual leave	16 898	16 820	16 685	16 742
Long service leave	4 605	4 452	4 314	4 299
Other	662	662	625	662
Short-term provisions	6 653	6 458	5 962	6 263
Total current liabilities	58 575	57 500	73 134	56 191
Non-current liabilities				
Long-term borrowings	4 427	5 290	6 249	6 226
Long-term employee related liabilities				
Long service leave	31 492	27 901	31 640	24 310
Other	6 358	6 358	6 296	6 358
Long-term provisions	21 550	20 992	21 649	20 434
Total non-current liabilities	63 827	60 541	65 834	57 328
Total liabilities	122 402	118 041	138 968	113 519
Net assets	1 429 156	1 296 537	1 123 412	1 228 289

Department for Correctional Services
Statement of financial position

	2026-27	2025-26	2025-26	2024-25
	Budget	Estimated	Budget	Actual
	\$000	\$000	\$000	\$000
Equity				
Contributed capital	165 468	165 468	165 468	165 468
Retained earnings	542 997	410 378	410 155	342 130
Asset revaluation reserve	720 373	720 373	547 457	720 373
Other reserves	318	318	332	318
Total equity	1 429 156	1 296 537	1 123 412	1 228 289

Balances as at 30 June end of period.

Department for Correctional Services

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	589 920	505 470	488 712	426 319
Commonwealth sourced receipts	667	859	667	543
Intra-government transfers	—	1 114	1 114	1 029
Other grants	—	—	100	273
Sales of goods and services	11 132	11 192	10 862	9 745
Interest received	—	—	—	2
GST received	—	—	—	19 101
Other receipts from state government	—	9 588	—	3 814
Other receipts — other	2 106	2 055	2 055	3 626
Cash generated from operations	603 825	530 278	503 510	464 452
<i>Cash outflows</i>				
Employee related payments	238 104	231 619	217 218	218 389
Payments for supplies and services	175 697	172 931	165 309	193 997
Interest paid	107	205	205	218
Grants and subsidies	6 502	6 343	6 343	5 339
Intra-government transfers	19	20	2	—
Other payments	6 873	6 685	6 656	7 232
Cash used in operations	427 302	417 803	395 733	425 175
Net cash provided by (+)/used in (-) operating activities	176 523	112 475	107 777	39 277
Investing activities				
<i>Cash inflows</i>				
Proceeds from sale of property, plant and equipment	—	—	—	545
Cash generated from investing activities	—	—	—	545
<i>Cash outflows</i>				
Purchase of property, plant and equipment	152 626	107 899	87 192	42 101
Cash used in investing activities	152 626	107 899	87 192	42 101
Net cash provided by (+)/used in (-) investing activities	-152 626	-107 899	-87 192	-41 556
Financing activities				
<i>Cash outflows</i>				
Repayment of leases	845	879	879	1 684
Cash used in financing activities	845	879	879	1 684
Net cash provided by (+)/used in (-) financing activities	-845	-879	-879	-1 684

Department for Correctional Services
Statement of cash flows

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Net increase (+)/decrease (-) in cash equivalents	23 052	3 697	19 706	-3 963
Cash and cash equivalents at the start of the period	112 825	109 128	123 329	113 091
Cash and cash equivalents at the end of the period	135 877	112 825	143 035	109 128
Non cash transactions				
Assets received (+)/donated (-) free of charge	—	—	—	14 690

**Administered items for the Department for Correctional Services
Statement of comprehensive income**

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Income				
Appropriation	—	319	427	481
Total income	—	319	427	481
Expenses				
Employee related expenses				
Salaries, wages, annual and sick leave	—	319	427	481
Total expenses	—	319	427	481
Total comprehensive result	—	—	—	—

Administered items for the Department for Correctional Services

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	—	319	427	481
Cash generated from operations	—	319	427	481
<i>Cash outflows</i>				
Employee related payments	—	319	427	481
Cash used in operations	—	319	427	481
Net cash provided by (+)/used in (-) operating activities	—	—	—	—
Net increase (+)/decrease (-) in cash equivalents	—	—	—	—
Cash and cash equivalents at the start of the period	—	—	—	—
Cash and cash equivalents at the end of the period	—	—	—	—

Summary of major variations — controlled

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 the program summaries, the variances to the statement of financial position include:

- The \$23.1 million increase in cash and cash equivalents in the 2026-27 Budget compared to the 2025-26 Estimated Result is primarily due to an increase in the accrual appropriation balance for investment in major infrastructure projects in 2026-27.
- The \$30.2 million decrease in cash and cash equivalents in the 2025-26 Estimated Result compared to the 2025-26 Budget is primarily due to the funding of carryovers for major infrastructure projects in 2025-26.
- The \$113.9 million increase in non-current assets in the 2026-27 Budget compared to the 2025-26 Estimated Result is primarily due to major prisoner accommodation and redevelopment projects in 2026-27.
- The increase in non-current assets in the 2025-26 Estimated Result compared to the 2025-26 Budget and 2024-25 Actual is primarily due to major prisoner accommodation and redevelopment projects in 2025-26.
- The \$15.6 million decrease in current liabilities in the 2025-26 Estimated Result compared to the 2025-26 Budget is primarily due to payables for prisoner accommodation and redevelopment projects in 2025-26.
- The \$5.3 million decrease in non-current liabilities in the 2025-26 Estimated Result compared to the 2025-26 Budget is primarily due to the revaluation of long service leave in 2025-26.

Statement of cash flows — controlled

Explanation of significant movements

The movements in cash outflows and inflows are generally consistent with the changes outlined above under the statement of comprehensive income and the statement of financial position.

Summary of major variations — administered items

Statement of comprehensive income — administered items

Explanation of significant movements

As DCS will no longer administer any special acts or functions of the minister's office, there is a decrease in revenue and expenditure in the 2026-27 Budget compared to the 2025-26 Estimated Result, 2025-26 Budget and 2024-25 Actual.

Statement of cash flows — administered items

Explanation of significant movements

The movements in cash outflows and inflows are consistent with the changes outlined above under the statement of comprehensive income.

Agency: Courts Administration Authority

Attorney-General

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Courts

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Objective

The South Australian courts administer justice on behalf of the people of South Australia.

The Courts Administration Authority is constituted by the *Courts Administration Act 1993*. It is independent of the legislative and executive arms of government and is the means by which the judiciary of the state controls the administration of courts through which judicial power is exercised.

Ministerial responsibilities

Minister	Programs	Sub-programs
The Hon. KJ Maher Attorney-General	1. Court and Tribunal Case Resolution Services	1.1 Criminal Jurisdiction 1.2 Intervention Programs 1.3 Civil Jurisdiction 1.4 Coroner
	2. Alternative Dispute Resolution Services	Nil

Administered items

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

- Court fees
- Judicial salaries and expenses
- Witness expenses.

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)
Courts Administration Authority	655.8	639.4	614.0
Administered items for Courts Administration Authority	86.9	86.9	86.7
Total	742.7	726.3	700.7

(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	2025-26	2025-26	2024-25
	Budget	Estimated Result	Budget	Actual
	\$000	\$000	\$000	\$000
Program				
1. Court and Tribunal Case Resolution Services	105 661	102 024	96 001	114 987
2. Alternative Dispute Resolution Services	3 917	3 797	3 631	3 329
Total	109 578	105 821	99 632	118 316

Key agency outputs

The State Courts Administration Council, directly and through the efforts of all the staff of the Courts Administration Authority and its volunteers, aims to:

- provide administrative support to the South Australian courts
- improve court facilities
- foster an environment in which judicial officers, staff and volunteers can contribute to effective performance of the courts system
- keep up to date with technological developments and apply those that are appropriate to improve the performance of the courts system
- cooperate with other parts of the justice system to provide access to justice and where appropriate improve the overall performance of the justice system.

The Courts Administration Authority provides participating courts and court users with services and facilities that support the proper administration of justice.

Investing expenditure summary

The 2026-27 investment program is \$7.0 million.

	Estimated completion	Total project cost	2026-27 Budget	2025-26 Estimated Result	2025-26 Budget
	Quarter	\$000	\$000	\$000	\$000
Existing projects					
Court of Appeal Office Accommodation	Jun 2026	999	—	328	328
Sir Samuel Way Façade Repairs	Jun 2026	11 414	—	9 166	9 166
Total existing projects		12 413	—	9 494	9 494

	Estimated completion Quarter	Total project cost \$000	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000
Annual programs					
Justice Audio-Visual Link (AVL) Core	n.a.	n.a.	863	835	1 135
Minor Capital Works and Equipment	n.a.	n.a.	6 098	8 646	8 807
Total annual programs	n.a.	n.a.	6 961	9 481	9 942
Total investing expenditure		12 413	6 961	18 975	19 436

Program 1: Court and Tribunal Case Resolution Services

Description/objective

Provision of administrative support to participating courts and tribunals necessary to allow them to resolve matters fairly, justly and efficiently.

Sub-programs

- 1.1 Criminal Jurisdiction
- 1.2 Intervention Programs
- 1.3 Civil Jurisdiction
- 1.4 Coroner

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	1 464	1 242	274	638
Fees, fines and penalties	4 604	4 302	4 302	3 209
Sales of goods and services	721	571	802	368
Resources received free of charge	—	—	—	1 068
Other revenue	—	—	—	145
Total income	6 789	6 115	5 378	5 428
Expenses				
Employee benefit expenses	67 160	63 456	61 271	56 534
Supplies and services	26 202	25 996	24 401	28 524
Depreciation and amortisation expenses	17 369	17 165	14 188	14 084
Borrowing costs	383	383	383	470
Other expenses	1 336	1 139	1 136	20 803
Total expenses	112 450	108 139	101 379	120 415
Net cost of providing services	105 661	102 024	96 001	114 987
FTEs as at June (No.)	632.3	614.5	624.1	589.2

Sub-program 1.1: Criminal Jurisdiction

Description/objective

Provision of administrative support to participating courts in the criminal jurisdiction necessary to allow them to resolve matters fairly, justly and efficiently.

Highlights 2025-26

- Continued to support complex, multi-defendant trials and their impacts on court operations.
- Conducted a market approach for the upgrade of the Justice Audio-Visual Link (AVL) network capability and security.

Targets 2026-27

- Continue to support complex, multi-defendant trials and their impacts on court operations.
- Commence implementation of funded recommendations of the Royal Commission into Domestic, Family and Sexual Violence.

	2026-27 Budget	2025-26 Estimated Result	2025-26 Budget	2024-25 Actual
	\$000	\$000	\$000	\$000
Income	2 424	2 126	1 630	2 412
Expenses	75 382	72 936	68 077	81 492
Net cost of sub-program	72 958	70 810	66 447	79 080
FTEs as at June (No.)	439.7	423.5	429.4	403.0

Explanation of significant movements

The increase in expenses in the 2026-27 Budget compared to the 2025-26 Estimated Result (\$2.4 million) is primarily due to wage supplementation funding and carryover of security funding for complex and multi-defendant trials in 2026-27.

The increase in expenses in the 2025-26 Estimated Result compared to the 2025-26 Budget (\$4.9 million) is primarily due to increased depreciation costs following the revaluation of land and buildings in 2024-25 and wage supplementation funding 2025-26.

The decrease in expenses in the 2025-26 Budget compared to the 2024-25 Actual (\$13.4 million) is primarily due to the impact of land provided for nil consideration for use by the SAPOL Mounted Operations Unit in 2024-25.

Performance indicators

	2026-27 Target	2025-26 Estimated Result	2025-26 Target	2024-25 Actual
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Backlog indicators

The standards used for the 2025-26 target are those adopted by the Report on Government Services published by the Steering Committee for the Review of Government Service Provision (Steering Committee) which were adopted to ensure standardised reporting. These standards do not necessarily reflect achievable outcomes and have been removed by the Steering Committee commencing in 2026-27. This is reflected in the 2026-27 target.

Supreme Court (including appeals):

• % of lodgements pending completion that are greater than 12 months old	n.a.	32%	10%	30%
• % of lodgements pending completion that are greater than 24 months old	n.a.	15%	—	12%

District Court:

• % of lodgements pending completion that are greater than 12 months old	n.a.	39%	10%	41%
• % of lodgements pending completion that are greater than 24 months old	n.a.	17%	—	18%

	2026-27 Target	2025-26 Estimated Result	2025-26 Target	2024-25 Actual
Magistrates Court:				
• % of lodgements pending completion that are greater than six months old	n.a.	35%	10%	35%
• % of lodgements pending completion that are greater than 12 months old	n.a.	14%	—	15%
Youth Court:				
• % of lodgements pending completion that are greater than six months old	n.a.	20%	10%	21%
• % of lodgements pending completion that are greater than 12 months old	n.a.	6%	—	5%

Activity indicators

	2026-27 Projection	2025-26 Estimated Result	2025-26 Projection	2024-25 Actual
No. of finalisations:				
• Court of Appeal	130	141	130	120
• Magistrates appeals	60	57	60	38
• Supreme Court	300	301	300	313
• District Court	2 000	1 733	2 000	1 822
• Magistrates Court	50 000	51 857	50 000	53 806
• Youth Court	4 700	4 775	4 500	4 610

Sub-program 1.2: Intervention Programs

Description/objective

The intervention programs operate in the Treatment Intervention Court and the Family Violence Court. These programs provide supervised access to treatment and rehabilitation services with the aim of reducing recidivism.

In the Treatment Intervention Court, program eligibility requires a guilty plea and a link between offending behaviour and a mental health disorder, including problem gambling or substance dependence. Participation in treatment occurs pre-sentence and progress in treatment is taken into consideration when sentencing occurs. The Treatment Intervention Court operates in all Adelaide metropolitan courts, as well as Murray Bridge and Mount Gambier Magistrates Courts. The Treatment Intervention Court also includes two Aboriginal Community Courts at Elizabeth and Adelaide Magistrates Courts. Eligibility for these programs is the same as the mainstream programs, with the difference being that treatment is provided by Aboriginal community-controlled organisations.

The Abuse Prevention Program operates in the Family Violence Court in all Adelaide metropolitan Magistrates Courts and accepts referrals from all country courts. Men who are issued with an intervention order for the protection of their female partner can be mandated to participate in the Abuse Prevention Program. This program provides supervised access to men's behaviour change programs and monitoring of compliance regarding attendance and engagement with the program.

Targets 2026-27

- Commence implementation of funded recommendations of the Royal Commission into Domestic, Family and Sexual Violence.

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Income	35	29	172	42
Expenses	4 737	3 728	4 094	3 512
Net cost of sub-program	4 702	3 699	3 922	3 470
FTEs as at June (No.)	19.6	17.2	17.7	16.9

Explanation of significant movements

The increase in expenses in the 2026-27 Budget compared to the 2025-26 Estimated Result (\$1.0 million) is primarily due to funding for Royal Commission into Domestic, Family and Sexual Violence recommendations in 2026-27.

Performance indicators

	2026-27 Target	2025-26 Estimated Result	2025-26 Target	2024-25 Actual
Treatment Intervention Court				
% of participants completing the program in the following streams:				
Mental Impairment	85%	50%	85%	100%
Substance Misuse				
• Six-month Drug Treatment	50%	40%	60%	35%
• 12-month Drug Treatment	35%	35%	55%	45%
– % of participants who did not complete the 12-month program but who completed a minimum of six months	20%	31%	15%	31%
<i>Participants on a program for lesser periods can also be indicative of success in terms of a program providing an alternative to a custodial sentence.</i>				
– % of 12-month stream participants who completed and received a suspended sentence	95%	100%	95%	100%
Co-morbidity Treatment	65%	100%	50%	100%
Abuse Prevention program				
% of defendants completing a program	50%	50%	62%	48%

Activity indicators

	2026-27 Projection	2025-26 Estimated Result	2025-26 Projection	2024-25 Actual
Treatment Intervention Court				
No. of assessments undertaken	152	122	163	163
No. of offenders accepted into the program	77	57	77	91
Abuse Prevention program				
No. of assessments undertaken	644	689	655	706
No. of defendants accepted onto the Domestic Violence Perpetrators Group	505	512	500	531

Sub-program 1.3: Civil Jurisdiction

Description/objective

Provision of administrative support to participating courts and tribunals in the civil jurisdiction necessary to allow them to resolve matters fairly, justly and efficiently.

Highlights 2025-26

- Conducted a market approach for the upgrade of the Justice AVL network capability and security.

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Income	4 222	3 872	3 535	2 882
Expenses	26 985	26 213	24 132	30 272
Net cost of sub-program	22 763	22 341	20 597	27 390
FTEs as at June (No.)	146.1	146.8	149.4	142.6

Explanation of significant movements

The increase in expenses in the 2025-26 Estimated Result compared to the 2025-26 Budget (\$2.1 million) is primarily due to increased depreciation costs following the revaluation of land and buildings in 2024-25 and wage supplementation funding in 2025-26.

The decrease in expenses in the 2025-26 Budget compared to the 2024-25 Actual (\$6.1 million) is primarily due to the impact of land provided for use by the SAPOL Mounted Operations Unit for nil consideration in 2024-25.

Performance indicators

	2026-27 Target	2025-26 Estimated Result	2025-26 Target	2024-25 Actual
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Backlog indicators

The standards used for the 2025-26 target are those adopted by the Report on Government Services published by the Steering Committee for the Review of Government Service Provision (Steering Committee) which were adopted to ensure standardised reporting. These standards do not necessarily reflect achievable outcomes and have been removed by the Steering Committee commencing in 2026-27. This is reflected in the 2026-27 target.

Supreme Court (includes appeals, excludes probate):

• % of lodgements pending completion that are greater than 12 months old	n.a.	29%	10%	34%
• % of lodgements pending completion that are greater than 24 months old	n.a.	16%	—	18%

Probate:

• % of lodgements pending completion that are greater than six months old	n.a.	31%	10%	31%
• % of lodgements pending completion that are greater than 12 months old	n.a.	20%	—	20%

District Court (all divisions):

• % of lodgements pending completion that are greater than 12 months old	n.a.	46%	10%	52%
• % of lodgements pending completion that are greater than 24 months old	n.a.	26%	—	28%

	2026-27 Target	2025-26 Estimated Result	2025-26 Target	2024-25 Actual
Other indicators				
Environment, Resources and Development Court:				
• % of lodgements pending completion that are greater than 12 months old	n.a.	43%	10%	35%
• % of lodgements pending completion that are greater than 24 months old	n.a.	16%	—	19%
Magistrates Court:				
• % of all civil trial matters determined within 30 weeks of filing for defence	n.a.	35%	75%	41%
• % of all civil trial matters determined within 52 weeks of filing for defence	n.a.	49%	90%	58%
Youth Court — Care and Protection:				
• % of lodgements pending completion that are greater than six months old	n.a.	43%	40%	44%
• % of lodgements pending completion that are greater than 12 months old	n.a.	20%	15%	21%

Activity indicators

	2026-27 Projection	2025-26 Estimated Result	2025-26 Projection	2024-25 Actual
No. of finalisations:				
• Court of Appeal	60	46	60	48
• Magistrates, Civil and miscellaneous appeals	50	74	50	52
• Supreme Court	1 400	1 417	1 400	1 360
• Probate	9 500	9 222	9 500	9 302
• District Court (civil divisions)	1 500	1 309	1 500	1 239
• Environment, Resources and Development Court	190	155	190	131
• Magistrates Court	13 000	12 327	13 000	10 569
• Youth Court — Care and Protection	1 200	1 239	1 200	1 236

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

Provision of administrative support to the Coroners Court, to assist with the independent inquiry and investigation into reportable deaths as defined by the *Coroners Act 2003*.

	2026-27 Budget	2025-26 Estimated Result	2025-26 Budget	2024-25 Actual
	\$000	\$000	\$000	\$000
Income	108	88	41	92
Expenses	5 346	5 262	5 076	5 139
Net cost of sub-program	5 238	5 174	5 035	5 047
FTEs as at June (No.)	26.9	27.0	27.6	26.7

Explanation of significant movements

No significant movements.

Performance indicators

	2026-27 Target	2025-26 Estimated Result	2025-26 Target	2024-25 Actual
Backlog indicators				
<i>The standards used for the 2025-26 target are those adopted by the Report on Government Services published by the Steering Committee for the Review of Government Service Provision (Steering Committee) which were adopted to ensure standardised reporting. These standards do not necessarily reflect achievable outcomes and have been removed by the Steering Committee commencing in 2026-27. This is reflected in the 2026-27 target.</i>				
% of lodgements pending completion that are greater than 12 months old	n.a.	42%	10%	40%
% of lodgements pending completion that are greater than 24 months old	n.a.	24%	—	19%

Activity indicators

	2026-27 Projection	2025-26 Estimated Result	2025-26 Projection	2024-25 Actual
No. of coronial finalisations	3 500	4 147	3 000	4 174

Program 2: Alternative Dispute Resolution Services

Description/objective

Provision of family conferencing, family care meetings, mediation and negotiation services which are alternatives to the formal court process, thereby aiming to provide an alternative means of resolution of matters in dispute.

Program summary — income, expenses and FTEs

	2026-27 Budget	2025-26 Estimated Result	2025-26 Budget	2024-25 Actual
	\$000	\$000	\$000	\$000
Expenses				
Employee benefit expenses	3 134	3 042	3 034	2 560
Supplies and services	667	647	504	670
Depreciation and amortisation expenses	69	68	56	74
Other expenses	47	40	37	25
Total expenses	3 917	3 797	3 631	3 329
Net cost of providing services	3 917	3 797	3 631	3 329
FTEs as at June (No.)	23.5	24.9	24.1	24.8

Explanation of significant movements

No significant movements.

Performance indicators

	2026-27 Target	2025-26 Estimated Result	2025-26 Target	2024-25 Actual
Family conference				
% of family conferences which are resolved without referral to court	90%	88%	98%	83%
% of family conference referrals finalised within eight weeks	70%	55%	80%	48%
% of family conference referrals finalised within 18 weeks	90%	93%	90%	90%
Care and protection				
% of family group conferences which result in valid agreements for care and protection of children	70%	70%	70%	63%
% of family group conferences referrals finalised within eight weeks	80%	75%	70%	100%
Mediation				
% of matters settled by mediation	60%	48%	60%	47%
<i>Mediations arise from minor civil matters referred by registrars from minor civil direction hearings, and general matters referred by magistrates.</i>				

Activity indicators

	2026-27 Projection	2025-26 Estimated Result	2025-26 Projection	2024-25 Actual
Family conference				
No. of youths referred to family conference	2 500	2 351	1 800	2 194
Care and protection				
No. of children referred to family group conference	25	27	20	23
Mediation				
No. of matters referred to mediation	650	792	650	734

Courts Administration Authority

Statement of comprehensive income

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Income				
Appropriation	108 531	101 715	102 134	96 690
Other income from state government	—	2 067	—	—
Intra-government transfers	1 464	1 242	274	638
Fees, fines and penalties	4 604	4 302	4 302	3 209
Sales of goods and services	721	571	802	368
Resources received free of charge	—	—	—	1 068
Other income	—	—	—	145
Total income	115 320	109 897	107 512	102 118
Expenses				
Employee related expenses				
Salaries, wages, annual and sick leave	58 047	54 906	52 999	48 480
Long service leave	2 014	1 939	1 905	1 021
Payroll tax	3 005	2 827	2 746	2 770
Superannuation	6 922	6 530	6 357	5 771
Other	306	296	298	1 052
Supplies and services				
General supplies and services	26 869	25 651	23 913	28 768
Consultancy expenses	—	992	992	426
Depreciation and amortisation	17 438	17 233	14 244	14 158
Borrowing costs	383	383	383	470
Other expenses	1 383	1 179	1 173	20 828
Payments to state government	—	—	—	417
Total expenses	116 367	111 936	105 010	124 161
Net result	-1 047	-2 039	2 502	-22 043
Other comprehensive income				
Change in PPE Asset Revaluation Reserve Surplus	—	—	—	77 733
Total comprehensive result	-1 047	-2 039	2 502	55 690

Courts Administration Authority
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	115 320	109 897	107 512	102 118
Less				
Appropriation	108 531	101 715	102 134	96 690
Other income from state government	—	2 067	—	—
Income included in net cost of services	6 789	6 115	5 378	5 428
Expenses	116 367	111 936	105 010	124 161
Less				
Payments to Consolidated Account	—	—	—	417
Expenses included in net cost of services	116 367	111 936	105 010	123 744
Net cost of services	109 578	105 821	99 632	118 316

Courts Administration Authority

Statement of financial position

	2026-27	2025-26	2025-26	2024-25
	Budget	Estimated	Budget	Actual
	\$000	\$000	\$000	\$000
Assets				
Current assets				
Cash and cash equivalents	85 785	75 321	78 890	77 561
Receivables	1 070	1 070	832	1 070
Other current assets	1 273	1 273	1 026	1 273
Total current assets	88 128	77 664	80 748	79 904
Non-current assets				
Land and improvements	398 134	407 636	353 506	407 645
Plant and equipment	14 612	14 715	17 394	12 092
Heritage assets	147	147	147	147
Intangible assets	10 878	11 750	11 732	12 622
Other non-current assets	55	55	20	55
Total non-current assets	423 826	434 303	382 799	432 561
Total assets	511 954	511 967	463 547	512 465
Liabilities				
Current liabilities				
Payables	6 024	5 977	6 652	5 930
Short-term borrowings	1 973	1 937	1 888	1 901
Employee related liabilities				
Salaries and wages	1 599	1 180	1 123	254
Annual leave	4 442	4 410	4 128	4 378
Long service leave	1 308	1 258	1 442	1 208
Other	386	386	361	386
Short-term provisions	445	430	479	415
Other current liabilities	146	146	154	146
Total current liabilities	16 323	15 724	16 227	14 618
Non-current liabilities				
Long-term borrowings	15 928	17 488	17 376	19 048
Long-term employee related liabilities				
Long service leave	11 906	10 177	11 707	8 448
Long-term provisions	2 004	1 738	2 077	1 472
Total non-current liabilities	29 838	29 403	31 160	28 968
Total liabilities	46 161	45 127	47 387	43 586
Net assets	465 793	466 840	416 160	468 879

Courts Administration Authority
Statement of financial position

	2026-27	2025-26	2025-26	2024-25
	Budget	Estimated	Budget	Actual
	\$000	\$000	\$000	\$000
Equity				
Contributed capital	3 140	3 140	3 140	3 140
Retained earnings	120 787	121 834	148 532	123 873
Asset revaluation reserve	341 866	341 866	264 488	341 866
Total equity	465 793	466 840	416 160	468 879

Balances as at 30 June end of period.

Courts Administration Authority

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	108 531	101 715	102 134	96 690
Intra-government transfers	1 464	1 242	274	638
Fees, fines and penalties	4 604	4 302	4 302	3 189
Sales of goods and services	721	571	802	513
GST received	—	—	—	2 879
Other receipts from state government	—	2 067	—	—
Other receipts — other	—	—	—	77
Cash generated from operations	115 320	109 897	107 512	103 986
<i>Cash outflows</i>				
Employee related payments	68 016	63 713	61 520	58 548
Payments for supplies and services	26 822	26 596	24 858	32 799
Interest paid	383	383	383	470
Other payments	1 150	946	940	141
Payments to state government	—	—	—	417
Cash used in operations	96 371	91 638	87 701	92 375
Net cash provided by (+)/used in (-) operating activities	18 949	18 259	19 811	11 611
Investing activities				
<i>Cash outflows</i>				
Purchase of property, plant and equipment	6 961	18 975	19 436	2 883
Cash used in investing activities	6 961	18 975	19 436	2 883
Net cash provided by (+)/used in (-) investing activities	-6 961	-18 975	-19 436	-2 883
Financing activities				
<i>Cash outflows</i>				
Repayment of leases	1 524	1 524	1 524	1 924
Cash used in financing activities	1 524	1 524	1 524	1 924
Net cash provided by (+)/used in (-) financing activities	-1 524	-1 524	-1 524	-1 924
Net increase (+)/decrease (-) in cash equivalents	10 464	-2 240	-1 149	6 804
Cash and cash equivalents at the start of the period	75 321	77 561	80 039	70 757
Cash and cash equivalents at the end of the period	85 785	75 321	78 890	77 561
Non cash transactions				
Assets received (+)/donated (-) free of charge	—	—	—	-20 536

Administered items for the Courts Administration Authority
Statement of comprehensive income

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Income				
Appropriation	53 516	52 112	51 547	50 217
Fees, fines and penalties	27 092	26 228	26 228	28 014
Sales of goods and services	1 287	1 256	1 256	551
Total income	81 895	79 596	79 031	78 782
Expenses				
Supplies and services				
General supplies and services	1 822	1 791	1 791	—
Depreciation and amortisation	—	—	—	390
Borrowing costs	—	—	—	27
Other expenses	80 073	77 805	77 240	78 365
Total expenses	81 895	79 596	79 031	78 782
Total comprehensive result	—	—	—	—

Administered items for the Courts Administration Authority

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	119 638	119 663	194 912	119 688
Receivables	4 283	4 093	5 368	3 903
Total current assets	123 921	123 756	200 280	123 591
Total assets	123 921	123 756	200 280	123 591
Liabilities				
Current liabilities				
Payables	2 317	2 922	1 879	3 527
Judicial related liabilities				
Salaries and wages	181	181	18	181
Annual leave	3 019	3 019	3 425	3 019
Long service leave	2 408	2 408	2 230	2 408
Other current liabilities	115 017	114 664	190 679	114 311
Total current liabilities	122 942	123 194	198 231	123 446
Non-current liabilities				
Long-term judicial related liabilities				
Long service leave	6 954	6 954	7 874	6 954
Other	—	—	1 297	—
Other non-current liabilities	1 993	1 576	834	1 159
Total non-current liabilities	8 947	8 530	10 005	8 113
Total liabilities	131 889	131 724	208 236	131 559
Net assets	-7 968	-7 968	-7 956	-7 968
Equity				
Retained earnings	-7 968	-7 968	-7 956	-7 968
Total equity	-7 968	-7 968	-7 956	-7 968

Balances as at 30 June end of period.

Administered items for the Courts Administration Authority

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	53 516	52 112	51 547	50 217
Fees, fines and penalties	26 902	26 038	26 038	28 085
Sales of goods and services	1 287	1 256	1 256	580
GST received	—	—	—	64
Other receipts — other	—	—	—	83 565
Cash generated from operations	81 705	79 406	78 841	162 511
<i>Cash outflows</i>				
Payments for supplies and services	1 686	1 655	1 655	580
Interest paid	—	—	—	27
Other payments	80 044	77 776	77 211	236 793
Cash used in operations	81 730	79 431	78 866	237 400
Net cash provided by (+)/used in (-) operating activities	-25	-25	-25	-74 889
Financing activities				
<i>Cash outflows</i>				
Repayment of leases	—	—	—	385
Cash used in financing activities	—	—	—	385
Net cash provided by (+)/used in (-) financing activities	—	—	—	-385
Net increase (+)/decrease (-) in cash equivalents	-25	-25	-25	-75 274
Cash and cash equivalents at the start of the period	119 663	119 688	194 937	194 962
Cash and cash equivalents at the end of the period	119 638	119 663	194 912	119 688

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.

Statement of comprehensive income — administered items

Explanation of significant movements

No significant movements.

Statement of financial position — administered items

Explanation of significant movements

The \$76.5 million decrease in total assets and total liabilities in the 2025-26 Estimated Result compared to the 2025-26 Budget is primarily due to trust monies held and payable to external parties.

Statement of cash flows — administered items

The decrease in cash inflows and cash outflows in the 2025-26 Estimated Result compared to the 2024-25 Actual is primarily due to trust monies paid into, and out of the Court in 2024-25.

Additional information for administered items

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

**Additional information for administered items
for Courts Administration Authority
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	53 516	52 112	51 547	50 217
Fees, fines and penalties				
Regulatory fee — summary fees	135	132	132	163
Regulatory fee — civil fees	6 794	6 584	6 584	7 565
Regulatory fee — probate fees	18 319	17 717	17 717	18 689
Regulatory fee — transcript fees	1 654	1 605	1 605	1 668
Sales of goods and services				
Witness expense reimbursement	1 287	1 256	1 256	580
GST received	—	—	—	64
Other receipts				
Collections from suitors	—	—	—	82 486
Receivables	—	—	—	1 079
Cash generated from operations	81 705	79 406	78 841	162 511
Cash outflows				
Payments for supplies and services				
Witness expenses	1 686	1 655	1 655	580
Interest paid	—	—	—	27
Other payments				
Transfer of revenue to Consolidated Account	27 092	26 228	26 076	27 661
Judicial entitlements	52 952	51 548	51 135	50 995
Payments to suitors	—	—	—	158 137
Cash used in operations	81 730	79 431	78 866	237 400
Net cash provided by (+)/used in (-) operating activities	-25	-25	-25	-74 889
Financing activities				
Cash outflows				
Repayment of leases	—	—	—	385
Cash used in financing activities	—	—	—	385
Net cash provided by (+)/used in (-) financing activities	—	—	—	-385
Net increase (+)/decrease (-) in cash equivalents	-25	-25	-25	-75 274
Cash and cash equivalents at the start of the financial year (as at 1 July)	119 663	119 688	194 937	194 962
Cash and cash equivalents at the end of the financial year (as at 30 June)	119 638	119 663	194 912	119 688

Agency: Defence SA

Minister for Defence and Space Industries

Minister for Veterans' Affairs

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Defence SA

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Objective

Defence SA is South Australia's lead government agency for all defence and space related matters. The agency is a single point of contact for defence and space stakeholders, streamlining their interaction across the Government of South Australia. Defence SA captures valuable economic opportunities in the shipbuilding, cyber and advanced systems, defence science and research and space domains.

Working closely with Defence and industry, the agency contributes to the growth of the defence and space sectors in South Australia by targeting opportunities, driving and supporting the delivery of major defence and space projects and facilities, and pursuing the location of additional Defence units and capabilities within the state. Defence SA also plays a key role in supporting the Commonwealth Government's strategic defence policy through increasing local industry participation and ensuring state-of-the-art infrastructure and a highly skilled, industry-ready workforce is in place to underpin defence projects.

Through the South Australian Space Industry Centre (SASIC) the agency seeks to support the Australian Space Agency's national strategic objectives and drive space industry innovation, research and entrepreneurial development. SASIC supports space entrepreneurs, provides grant funding for space projects and maintains an ecosystem where new space technologies can be rapidly developed.

The Defence Innovation Partnership (DIP), established in 2017, fosters collaboration and engagement between government, universities/research organisations and industry. The DIP builds research collaborations to deliver innovative solutions to the Department of Defence by creating connections, attracting research and development funding and supporting the translation of defence and national security research and development.

Veterans SA was established in 2008 as the first state jurisdiction to recognise the importance of a Veterans Affairs portfolio. Veterans SA encourages a strong, vibrant, and empowered veteran community, inclusive of all generations, that is understood, valued and appropriately acknowledged by all South Australians. Veterans SA also provides administrative support to the Veterans' Advisory Council, which provides independent advice to the Minister for Veterans' Affairs.

Ministerial responsibilities

Minister	Programs	Sub-programs
The Hon. CJ Picton Minister for Defence and Space Industries Minister for Veterans' Affairs	1. Defence Industry Development	Nil
	2. Defence Innovation Partnership	Nil
	3. South Australian Space Industry Centre	Nil
	4. Veterans 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)	2024-25 Actual ^(b)
Defence SA	32.0	32.0	26.6
Total	32.0	32.0	26.6

(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	2025-26	2025-26	2024-25
	Budget	Estimated Result	Budget	Actual
	\$000	\$000	\$000	\$000
Program				
1. Defence Industry Development	11 205	14 038	10 570	9 233
2. Defence Innovation Partnership	3 207	5 763	5 091	2 296
3. South Australian Space Industry Centre	2 257	2 709	2 442	3 126
4. Veterans SA	2 313	3 351	3 217	2 130
Net cost of providing services	18 982	25 861	21 320	16 785

Key agency outputs

Key priorities for Defence SA:

- maximising business opportunities for South Australian industry by influencing policy, connecting industry to global supply chains and attracting investment
- growing the globally competitive and sustainable naval shipbuilding industry
- building a thriving South Australian space ecosystem and supporting Australia's national space strategy
- positioning South Australia as a centre for advanced defence technologies and expertise
- building business capacity by working to attract and retain talent in the state
- stimulating business capability by aligning local research and development, infrastructure and regulation with industry needs
- supporting the development and sustainment of Defence and industrial infrastructure
- supporting industry in developing export market opportunities
- facilitating connection and collaboration with and amongst the South Australian veteran and Defence community and the wider South Australian community to build a strong and effective veteran network
- empowering and building capacity within the South Australian veteran and Defence community through education, programs and initiatives
- honouring the service and sacrifice of service people and the experiences of the families that support them.

Investing expenditure summary

Defence SA has no investment program in 2026-27.

Defence SA will commence the creation of the Australian Space Common User Facility to be located within the Innovation Centre at Lot Fourteen in 2028.

	Estimated completion Quarter	Total project cost \$000	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000
Australian Space Common User Facility	Q2 2029	20 000	—	—	—
Total New Projects		20 000	—	—	—

Program 1: Defence Industry Development

Description/objective

This program delivers strategy and policy development that grows the defence related economy in South Australia and provides leadership and subject matter expertise across government on defence related matters.

It targets national and international business development opportunities, seeks to maximise local industry participation and ensures that a highly skilled, industry-ready workforce is in place and the necessary infrastructure exists to underpin major Defence projects.

This program seeks to support the growth of Defence and defence industries in South Australia across shipbuilding, aerospace, advanced systems and defence science and research domains.

The agency's administrative, financial and operational services are also included within this program.

Highlights 2025-26

- The 737 Aircraft Deep Maintenance and Modification Facility adjacent RAAF Base Edinburgh achieved practical completion status.
- The Defence and Space Landing Pad at Lot Fourteen continued to attract national and international defence and space companies seeking to establish a presence in South Australia.
- Facilitated outbound and inbound international business missions providing the South Australian defence industry with the opportunity to engage with key stakeholders across government and industry from the United Kingdom, United States, Finland, Canada and Japan.
- Increased industry participation in, and attendance at, international tradeshows and domestic defence events that support South Australian defence industry on future opportunities including, Indo Pacific Maritime Exposition, DSEI United Kingdom, UDT United Kingdom, and Sea Air Space (US).
- Developed further opportunities for South Australian industry to support projects aligned to AUKUS Pillar I, for both US and UK submarine programs and AUKUS Pillar II.
- Supported the ongoing delivery of the South Australian Defence Industry Workforce and Skills Action Plan including successful delivery of the annual Defence and Space Careers Showcase to promote career opportunities within the sectors.
- Engaged with businesses in regional South Australia, with the pilot of the Defence SA Regional Round Table engagement.

Targets 2026-27

- Implement strategic options in the Defence State Sector Strategy 2030.
- Maintain the Defence and Space Landing Pad at Lot Fourteen as an offering to national and international defence and space companies seeking to expand into South Australia.
- Continue to support major infrastructure initiatives including the 737 Aircraft Deep Maintenance and Modification Facility and the emerging multi-purpose paint shop facility at RAAF Base Edinburgh.
- Continue to identify and develop industry opportunities supporting AUKUS Pillar I and II priority areas.
- Support and facilitate South Australian defence industry involvement in targeted international and domestic tradeshows and events including the Land Forces International Land Defence Exposition, Avalon International Airshow, UDT UK and Australia, DSEI UK, DSEI Japan and Sea Air Space (US).
- Develop opportunities for South Australian industry on the Hunter class frigate program, Collins class life-of-type extension, Hobart class destroyer upgrades and AUKUS Pillar I and II.
- Support the ongoing delivery of the South Australian Defence Industry Workforce and Skills Action Plan.

- Continue to promote the 'South Australia — the Defence State' brand on the national and international stage.
- Continue to identify opportunities to engage with businesses in regional South Australia, working with regional development agencies and authorities to further develop the Defence SA Regional Round Table engagement program to highlight the opportunities available within the state's defence sector.

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	144	80	80	400
Grants and subsidies	—	—	—	57
Other income	—	—	—	327
Total income	144	80	80	784
Expenses				
Employee benefit expenses	4 562	4 341	4 275	3 733
Supplies and services	5 131	4 174	4 060	3 315
Depreciation and amortisation expenses	—	—	—	114
Interest	—	4	4	9
Grants and subsidies	1 572	5 517	2 229	2 789
Other expenses	84	82	82	59
Total expenses	11 349	14 118	10 650	10 019
Net cost of providing services	11 205	14 038	10 570	9 233
FTEs as at 30 June (No.)	21.6	21.6	19.6	18.3

Explanation of significant movements

The movement in expenses across the years primarily relates to the timing of industry assistance grants and increasing presence at international defence exhibitions.

Program 2: Defence Innovation Partnership

Description/objective

The Defence Innovation Partnership (DIP) promotes growth of defence research and development activity in South Australia. The DIP is a joint initiative of the Government of South Australia, the Defence Science and Technology Group and South Australian universities.

The DIP works collaboratively across industry, government and the education sector to generate defence-related research and development activity for the state, whilst concurrently supporting industry.

Highlights 2025-26

- Awarded one round of the Activator Fund, with \$800 000 in South Australian Government funding for collaborative projects, leveraging over \$15.0 million in co-contributions from the Department of Defence, universities and industry.
- Funded one new Collaborative Research Fund project in round nine, with \$270 000 in South Australian Government funding and leveraging over \$500 000 of co-contributions from the Department of Defence, industry and universities.
- Completed three Collaborative Research Fund projects, with a contribution of \$450 000 towards projects valued at \$1.1 million.
- Hosted DIP research and development workshops and events, including the Convergence Series events, and consultation sessions coordinated in partnership with the Defence Science and Technology Group, attracting over 450 attendees from universities, industry and government.
- Strengthened relationships with potential collaborators and funding bodies in AUKUS countries United States and the United Kingdom, including a presence at major international trade shows such as the United States Navy League's Sea Air Space and Undersea Defence Technology, and industry visits in support of the South Australia-Maryland Memorandum of Understanding.
- Delivered round three of the South Australian Space Collaboration and Innovation Fund in collaboration with the South Australian Space Industry Centre.
- Supported the Defence Science and Technology Group's refresh of the Defence Innovation Science and Technology Strategy.

Targets 2026-27

- In close collaboration with the Defence Science and Technology Group, co-design annual Activator Fund rounds for four years, and deliver the first round.
- Complete the establishment of the Collaborator Funding scheme including policies, procedures and guidelines, and deliver the first round.
- Complete the establishment of an Innovator Fund to kickstart international academic and industry collaborations with AUKUS and Five Eyes partners.
- Continue to promote South Australian capabilities and build new research and development collaborations through events such as the Convergence Series and major trade shows in Australia and internationally.

Program summary — income, expenses and FTEs

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Income				
Grants and subsidies	570	1 154	570	706
Total income	570	1 154	570	706
Expenses				
Employee benefit expenses	556	504	529	512
Supplies and services	256	617	308	291
Grants and subsidies	2 965	5 796	4 824	2 199
Total expenses	3 777	6 917	5 661	3 002
Net cost of sub-program	3 207	5 763	5 091	2 296
FTEs as at 30 June (No.)	4.0	4.0	4.0	3.0

Explanation of significant movements

The movement in income in the 2025-26 Estimated Result relates to the Australian Defence Science and Universities Network (ADSUN) project through the Defence Science Technology Group.

The movement in expenses across the years is primarily due to the timing of expenses associated with the Collaborative Research and Activator Fund Programs and the ADSUN project through the Defence Science and Technology Group.

Program 3: South Australian Space Industry Centre

Description/objective

The South Australian Space Industry Centre (SASIC) provides a whole of state government focal point for both local industry and international companies and organisations. SASIC's vision is to build a thriving and enduring South Australian space sector supporting Australia's national space strategy.

Building on the state's growing space sector SASIC will continue contributing to the national space industry and aims to increase the state's share of the national space economy.

Already home to over 100 space-related organisations including the Australian Space Agency, South Australia is committed to further growth of the local industry, building on the state's history of space activity.

SASIC collaborates with the Australian Space Agency, Defence Space Command and other key federal agencies to play a key role in the national space agenda.

Highlights 2025-26

- Delivered round three of the Space Collaboration and Innovation Fund in collaboration with the DIP providing \$300 000 to deliver a space-enabled oncology project by Cambrian Defence & Space and a microgravity digital twin platform project by ResearchSat.
- Continued providing operational support of South Australia's state satellite, Kanyini, and associated data projects.
- Progressed plans for the design and development of the Australian Space Common User Facility at Lot Fourteen to support sovereign space manufacturing capability.
- Supported Australia's space accelerator program Venture Catalyst Space, a globally recognised program supporting startups to develop innovative, disruptive businesses in the international space sector.
- Supported South Australian space industry at the Osaka World Expo in Japan, an investment tour in the United States, the international Aeronautical Congress (IAC) in Sydney, Colorado Space Symposium and the Singapore Space Summit. Hosted international industry and government delegations from the Finland, United Kingdom, Germany, Japan, Belgium and the United States.

Targets 2026-27

- Commence implementation of the SA Space Sector Strategy and associated strategic priorities including a launch and returns industry and military satellite communications.
- Continue to progress plans for the design, development and construction of the Australian Space Common User Facility at the Innovation Centre Lot Fourteen aligned to industry demand.
- Initiate round four of the Space Collaboration and Innovation Fund grant program in collaboration with the DIP.
- Continue engagement and STEM outreach through supporting the Andy Thomas Space Foundation, including the Australian Space Forum to be held in South Australia annually.
- Continue support of space start-ups and small and medium enterprises, through the delivery of accelerator programs.
- Increase participation in and attendance at targeted international tradeshows and domestic space events that support the sector in key regions including the United States, Asia and Europe.

Program summary — income, expenses and FTEs

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Income				
Grants and subsidies	—	—	—	200
Sales of goods and services	266	258	258	153
Total income	266	258	258	353
Expenses				
Employee benefit expenses	276	287	259	192
Supplies and services	725	639	627	1 176
Depreciation and amortisation expenses	360	360	360	360
Interest	25	21	21	26
Grants and subsidies	1 137	1 660	1 433	1 725
Total expenses	2 523	2 967	2 700	3 479
Net cost of providing services	2 257	2 709	2 442	3 126
FTEs as at 30 June (No.)	1.0	1.0	1.0	1.0

Explanation of significant movements

The movement in expenses across the years is primarily the result of the timing of industry assistance grants and expenses for the SA Sat1 (Kanyini) and Australian Space Common User Facility projects.

Program 4: Veterans SA

Description/objective

Veterans SA is dedicated to the support and development of current and former serving members of the Australian Defence Force and their families.

Veterans SA works across all levels of government, with private industry and with ex-service organisations to advise, inform and educate on the unique nature of military service as it relates to uniformed members and their families, and provides information and guidance on the value and skills that this cohort of people can bring to the community.

Veterans SA engages and consults with individuals, Defence networks, ex-service organisations, civic groups and the wider community to understand the needs of the community and investigate potential ways in which government can assist in meeting those needs.

Veterans SA plays a role in sharing information about services, support, and programs that are available to veterans, and provides advice to the Government of South Australia in relation to veterans' matters, as well as administering and distributing grant funds and providing secretariat support for the Minister's Veterans Advisory Council.

Highlights 2025-26

- Secured funding to deliver the Industry Integration and Partnership Program, establishing a platform to strengthen veteran employment pathways and industry engagement.
- Expanded the SA Veterans Employer Network and mentoring initiatives, strengthening employment pathways and career development outcomes for veterans and their families.
- Delivered targeted regional engagement and outreach, improving access to programs, information and support services across regional and remote South Australia.
- Enhanced delivery of grant programs, supporting community-led initiatives that build capacity, social connection and local leadership.
- Strengthened collaboration with the Commonwealth Government and state and territory partners, including engagement on implementation of the Royal Commission into Defence and Veteran Suicide recommendations.

Targets 2026-27

- Continue to deliver outcomes across Veterans SA's four strategic pillars: Jobs and Skills; Connection; Honouring Service; and Research, Data and Innovation.
- Continue to support and contribute to the implementation of the Royal Commission into Defence and Veteran Suicide recommendations, in collaboration with the Commonwealth Government and state and territory partners.
- Continue to embed veteran-related outcomes across South Australian Government strategies, with a focus on workforce participation, health, wellbeing and economic contribution.
- Strengthen a whole-of-family approach across programs and partnerships, improving wellbeing, stability and participation outcomes for veteran families.
- Deepen regional service delivery through place-based engagement and partnerships, improving accessibility and responsiveness to local needs.

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	29	28	27	25
Total income	29	28	27	25
Expenses				
Employee benefit expenses	860	831	815	660
Supplies and services	480	818	833	572
Grants and subsidies	1 002	1 730	1 596	911
Other expenses	—	—	—	12
Total expenses	2342	3 379	3 244	2 155
Net cost of providing services	2 313	3 351	3 217	2 130
FTEs as at 30 June (No.)	5.4	5.4	5.4	4.3

Explanation of significant movements

The movement in expenses across the years is primarily due to the timing of once off initiatives and the establishment of the Veterans Community Program and the Veterans SA Industry Integration and Partnership program in 2025-26.

Defence SA

Statement of comprehensive income

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Income				
Appropriation	20 154	20 908	20 909	15 211
Other income from state government	—	85	—	—
Intra-government transfers	29	28	28	282
Other grants	570	1 154	570	706
Sales of goods and services	410	338	338	554
Resources received free of charge	—	—	—	281
Other income	—	—	—	47
Total income	21 163	22 513	21 845	17 081
Expenses				
Employee related expenses				
Salaries, wages, annual and sick leave	4 852	4 585	4 514	3 968
Long service leave	144	137	135	32
Payroll tax	286	272	268	236
Superannuation	619	589	581	490
Other	353	380	380	371
Supplies and services				
General supplies and services	6 592	6 198	5 779	5 118
Consultancy expenses	—	50	50	—
Depreciation and amortisation	360	360	360	474
Borrowing costs	25	25	25	35
Grants and subsidies	6 505	13 825	9 204	7 188
Intra-government transfers	171	878	878	437
Other expenses	84	82	82	306
Payments to state government	—	3 628	—	848
Total expenses	19 991	31 009	22 256	19 503
Total comprehensive result	1 172	-8 496	-411	-2 422

Defence 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	21 163	22 513	21 845	17 081
Less				
Appropriation	20 154	20 908	20 909	15 211
Other income from state government	—	85	—	—
Income included in net cost of services	1 009	1 520	936	1 870
Expenses	19 991	31 009	22 256	19 503
Less				
Cash alignment	—	3 628	—	848
Expenses included in net cost of services	19 991	27 381	22 256	18 655
Net cost of services	18 982	25 861	21 320	16 785

Defence 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	4 633	3 391	4 588	11 878
Receivables	142	142	820	142
Other current assets	327	327	180	327
Total current assets	5 102	3 860	5 588	12 347
Non-current assets				
Land and improvements	988	1 348	1 462	1 708
Total non-current assets	988	1 348	1 462	1 708
Total assets	6 090	5 208	7 050	14 055
Liabilities				
Current liabilities				
Payables	648	646	1 052	644
Short-term borrowings	519	503	504	487
Employee related liabilities				
Salaries and wages	82	40	22	39
Annual leave	290	266	281	262
Long service leave	105	105	377	105
Other	9	9	15	9
Short-term provisions	6	6	5	6
Other current liabilities	545	545	659	545
Total current liabilities	2 204	2 120	2 915	2 097
Non-current liabilities				
Long-term borrowings	675	1 050	1 162	1 425
Long-term employee related liabilities				
Long service leave	477	477	215	477
Long-term provisions	32	31	31	30
Total non-current liabilities	1 184	1 558	1 408	1 932
Total liabilities	3 388	3 678	4 323	4 029
Net assets	2 702	1 530	2 727	10 026
Equity				
Retained earnings	2 702	1 530	2 727	10 026
Total equity	2 702	1 530	2 727	10 026

Balances as at 30 June end of period.

Defence 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>				
Appropriation	20 154	20 908	20 909	15 211
Intra-government transfers	29	28	28	282
Other grants	570	1 154	570	706
Sales of goods and services	410	338	338	1 189
GST received	—	—	—	20
Other receipts from state government	—	85	—	—
Cash generated from operations	21 163	22 513	21 845	17 408
<i>Cash outflows</i>				
Employee related payments	6 185	5 955	5 870	5 098
Payments for supplies and services	6 592	6 248	5 829	5 219
Interest paid	25	25	25	35
Grants and subsidies	6 505	13 825	9 204	7 606
Intra-government transfers	171	878	878	437
Other payments	84	82	82	66
Payments to state government	—	3 628	—	848
Cash used in operations	19 562	30 641	21 888	19 309
Net cash provided by (+)/used in (-) operating activities	1 601	-8 128	-43	-1 901
Financing activities				
<i>Cash outflows</i>				
Repayment of leases	359	359	359	471
Cash used in financing activities	359	359	359	471
Net cash provided by (+)/used in (-) financing activities	-359	-359	-359	-471
Net increase (+)/decrease (-) in cash equivalents	1 242	-8 487	-402	-2 372
Cash and cash equivalents at the start of the period	3 391	11 878	4 990	14 250
Cash and cash equivalents at the end of the period	4 633	3 391	4 588	11 878

Administered items for Defence SA

Statement of comprehensive income

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Income				
Intra-government transfers	100	105	105	100
Total income	100	105	105	100
Expenses				
Supplies and services				
General supplies and services	10	10	10	—
Grants and subsidies	90	95	95	100
Total expenses	100	105	105	100
Total comprehensive result	—	—	—	—

Administered items for Defence SA

Statement of financial position

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Assets				
<i>Current assets</i>				
Cash and cash equivalents	118	118	110	118
Total current assets	118	118	110	118
Total assets	118	118	110	118
Liabilities				
<i>Current liabilities</i>				
Payables	7	7	—	7
Total current liabilities	7	7	—	7
Total liabilities	7	7	—	7
Net assets	111	111	110	111
Equity				
Retained earnings	111	111	110	111
Total equity	111	111	110	111

Balances as at 30 June end of period.

Administered items for Defence 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	100	105	105	100
Cash generated from operations	100	105	105	100
<i>Cash outflows</i>				
Payments for supplies and services	10	10	10	—
Grants and subsidies	90	95	95	92
Cash used in operations	100	105	105	92
Net cash provided by (+)/used in (-) operating activities	—	—	—	8
Net increase (+)/decrease (-) in cash equivalents	—	—	—	8
Cash and cash equivalents at the start of the period	118	118	110	110
Cash and cash equivalents at the end of the period	118	118	110	118

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 and investment summaries.

Statement of cash flows — controlled

Explanation of significant movements

All movements are consistent with those described under program and investment summaries.

Agency: Department for Education

Minister for Education, Training and Skills

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Education

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Objective

The Department for Education provides a range of integrated education, training and child development services to benefit children, young people and families. These services improve education and developmental outcomes for children through to transition to adulthood, reflecting the commitment to support every child and student to learn, thrive, prosper and fulfil their potential.

School and preschool education is at the core of the department, and it recognises that the success of government schools and preschools depends on mutually-beneficial partnerships with parents and families, community, tertiary providers, industry, government and non-government organisations.

The department helps students, businesses, and industry to increase skills and participate in vocational education and training (VET) and provides wellbeing services.

Ministerial responsibilities

Minister	Programs	Sub-programs
The Hon. LP Hood Minister for Education, Training and Skills	1. Early Childhood Education	Nil
	2. School Education	Nil

Administered items

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

- Minister's salary and allowances pursuant to the *Parliamentary Remuneration Act 1990*
- Payments to the Department for Infrastructure and Transport for student travel
- State government and Commonwealth Government contributions to the operation of non-government schools, community language schools, organisations and early childhood services
- State government contributions to the operation of the Education Standards Board of South Australia
- State government contributions to the operation of the South Australian Certificate of Education (SACE) Board of South Australia
- State government contributions to the operation of the History Trust of South Australia, Windmill Production Company Limited, Carclew Incorporated and Patch Theatre Company Incorporated
- The Office for Early Childhood Development (OECD)
- The offices of the Child Death and Serious Injury Review Committee, Child Development Council, Commissioner for Children and Young People, Commissioner for Aboriginal Children and Young People and Guardian for Children and Young People.

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. LP Hood	3 045	16.0

Workforce summary

	FTEs as at 30 June		
	2026-27 Budget ^(a)	2025-26 Estimated Result ^(a)	2024-25 Actual ^(b)
Department for Education	27 053.2	26 920.3	26 331.7
Administered items for the Department for Education	50.0	52.2	39.6
Education Standards Board of South Australia	82.0	98.0	59.5
Office for Early Childhood Development	166.6	168.6	112.7
SACE Board of South Australia	113.1	113.1	100.2
Total	27 464.9	27 352.2	26 643.7

(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. Early Childhood Education	247 826	242 524	233 918	221 234
2. School Education	3 403 541	3 285 584	3 275 051	3 075 350
Total	3 651 367	3 528 108	3 508 969	3 296 584

Key agency outputs

- Support for young children and their families through the provision of education, wellbeing and care services across the state, delivered through a network of children's centres and preschools.
- Primary and secondary public education for children and young people of school age across the state, delivering on the government's priorities to improve learning and wellbeing outcomes, especially for Aboriginal and vulnerable learners.
- Provision of career education, industry engagement and pathways to employment recognised within the South Australian Certificate of Education (SACE) for young people in schools.

Investing expenditure summary

The 2026-27 investment program is \$310.3 million.

The program continues the investment in government schools and preschools to support children and their families in the South Australian community.

The key investments include:

- \$210.0 million over six years to support the redevelopment and upgrade of government school facilities, including the construction of new gymnasiums or halls at various schools. This initiative includes:
 - \$87.0 million for the redevelopment of Mount Barker High School, building on the existing \$9.0 million investment to upgrade classrooms, workshops, food technology facilities and outdoor sporting areas
 - \$12.0 million for a new gymnasium and other upgrades at Kilkenny Primary School
 - \$10.8 million for upgrades at Kapunda High School
 - \$10.0 million in new and upgraded inclusive education facilities, including improvements to learning and sensory spaces in twenty schools across the state
 - \$10.0 million for upgrades at Sheidow Park Primary School.
- \$150.0 million in capital and operating expenditure over four years to establish three new technical colleges, including two metropolitan campuses in Gawler and Marden and a regional campus in Murray Bridge.

	Estimated completion Quarter	Total project cost \$000	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000
New projects					
Berri Primary School	Dec 2029	15 000	300	—	—
Brighton Primary School	Dec 2029	8 000	—	—	—
Colonel Light Gardens Primary School	Dec 2029	8 000	—	—	—
Fraser Park Primary School — Stage 2	Dec 2029	8 600	—	—	—
Freeling Primary School	Dec 2029	15 000	300	—	—
Glenburnie Primary School	Dec 2029	8 000	160	—	—
Golden Grove High School	Dec 2029	10 000	—	—	—
<i>An additional \$10 million commitment has been made by Catholic Education South Australia towards this project.</i>					
Kapunda High School	Jun 2031	10 800	—	—	—
Kidman Park Primary School	Dec 2029	8 000	—	—	—
Kilkenny Primary School	Dec 2029	12 000	—	—	—
Mount Barker High School	Jun 2032	96 000	4 820	649	1 500
New Technical Colleges — Gawler, Marden, Murray Bridge	Dec 2029	126 000	10 000	—	—
Plympton Primary School	Dec 2029	12 000	240	—	—
Sheidow Park Primary School	Dec 2029	10 000	—	—	—
St Leonards Primary School	Dec 2029	8 000	—	—	—
Taparra Primary School — Stage 2	Dec 2029	6 000	120	—	—
Upgrades for autism inclusion	Dec 2029	10 000	2 500	—	—
Small projects	n.a.	41 600	9 220	—	—
Other investment projects					
Bellevue Heights Primary School	Dec 2027	7 600	6 769	656	4 100
Early Childhood Education and Care — 3-year-old preschool infrastructure	Jun 2030	167 257	75 668	7 887	9 024

	Estimated completion Quarter	Total project cost \$000	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000
Every School a Great School — Sustaining existing assets	n.a.	n.a.	10 000	9 800	10 000
Fairview Park Primary School	Sep 2028	10 000	350	100	100
Fraser Park Primary School	Sep 2028	10 000	350	100	100
Hackham West Children's Centre	Sep 2026	8 000	2 619	4 790	4 288
Meningie Area School	Jun 2027	10 900	8 833	1 272	7 415
Mount Barker new preschool and primary school	Dec 2029	61 100	31 600	5 400	4 400
Mount Gambier High School	Dec 2027	6 000	4 828	688	2 000
New B-6 school in northern metropolitan Adelaide	Jun 2031	70 000	—	—	—
Northern suburbs new secondary school	Dec 2027	155 300	61 483	33 073	41 283
Oakbank School	Jun 2028	15 900	10 900	984	800
Plympton International College	Mar 2027	14 510	6 346	6 905	11 846
Surrey Downs Primary School	Jun 2028	16 500	13 300	2 326	2 300
Taparra Primary School	Sep 2028	8 000	280	80	80
Two Wells Primary School	Sep 2028	10 000	350	100	100
Upper Sturt Primary School	Jun 2028	7 000	3 222	811	2 700
Virginia Primary School and Preschool	Jun 2027	15 000	3 865	10 000	9 000
Yahl Primary School	Sep 2026	4 100	2 488	1 320	500
Small projects	n.a.	n.a.	21 806	48 999	10 100
Completed projects	n.a.	530 883	—	76 402	88 713
Total investment projects		1 541 050	292 717	212 342	210 349
Annual programs					
Capital Works Assistance Scheme	n.a.	n.a.	3 980	2 851	3 883
Major feasibility studies	n.a.	n.a.	587	573	573
Purchase of land and property	n.a.	n.a.	1 476	1 765	1 440
School bus replacement	n.a.	n.a.	11 490	14 451	11 242
Small programs	n.a.	n.a.	—	3 165	2 105
Total annual programs			17 533	22 805	19 243
Leases					
Other	n.a.	n.a.	—	12 335	—
Tonsley Technical College	n.a.	n.a.	—	36 233	—
Total leases			—	48 568	—
Total investing expenditure		1 541 050	310 250	283 715	229 592

Program 1: Early Childhood Education

Description/objective

The department is responsible for delivering public early childhood education, wellbeing and some care services for children and their families. The department recognises the important role of parents in their child's development and provides a combination of universal services and targeted interventions to achieve improved outcomes.

The provision of high-quality early childhood education, multidisciplinary interventions and targeted family support programs provide a strong basis to support every child to fulfil their potential.

The department is working closely with the OECD to prepare for the geographic roll out of universal 3-year-old preschool at government sites from 2026.

Highlights 2025-26

- Prepared the system for the roll out of the 3-year-old preschool program, with 45 sites commencing in 2026, supporting implementation through comprehensive change management and communications strategies.
- Implemented the South Australian Playgroup Quality Practice Improvement Framework, assisting playgroup facilitators in understanding key quality indicators, and guided program planning and delivery.
- Implemented a practice guide for children's centres, supporting and empowering leaders and their teams in providing high-quality integrated education and care programs and services, while strengthening the capabilities of children and families in their communities.
- Enhanced participation in government preschool through effective Kindy Care programs, leveraging learnings from the Kindy Care trials to inform program delivery.

Targets 2026-27

- Continue the state government's contribution for the provisioning of universal 3-year-old preschool in 45 sites commencing services in 2026, while preparing for expansion to a further 57 sites in 2027.
- Ensure all new builds and major upgrades at preschools announced after 1 July 2026 include autism-inclusive facilities, promoting accessible and inclusive learning environments.

Program summary — income, expenses and FTEs

	2026-27 Budget	2025-26 Estimated Result	2025-26 Budget	2024-25 Actual
	\$000	\$000	\$000	\$000
Income				
Grant revenue	45 498	45 184	27 085	61 591
Sales of goods and services	18 439	17 901	9 397	6 424
Other income	5 696	5 537	3 024	5 695
Total income	69 633	68 622	39 506	73 710

	2026-27 Budget	2025-26 Estimated Result	2025-26 Budget	2024-25 Actual
	\$000	\$000	\$000	\$000
Expenses				
Employee benefit expenses	257 544	244 380	229 125	228 397
Supplies and services	40 755	43 674	22 566	30 766
Depreciation and amortisation expenses	6 649	6 613	6 190	6 869
Borrowing costs	2 764	2 822	2 841	2 768
Grants and subsidies	5 867	10 013	9 539	22 381
Other expenses	3 880	3 644	3 163	3 763
Total expenses	317 459	311 146	273 424	294 944
Net cost of providing services	247 826	242 524	233 918	221 234
FTEs as at 30 June (No.)	2 142.5	2 086.1	1 847.5	1 965.9

Explanation of significant movements

The increase in income of \$1.0 million in the 2026-27 Budget compared to the 2025-26 Estimated Result is primarily due to:

- Commonwealth Government funding for capital works at the Kingston Early Learning Centre, Playgroup Services in the Anangu Pitjantjatjara Yankunytjatjara Lands and the Connected Beginnings program (\$2.8 million)
- OECD funding received for the commencement of 3-year-old preschool (\$1.5 million)

partially offset by higher income in the 2025-26 Estimated Result from Commonwealth Government funding for the National Preschool Reform Agreement (\$3.1 million). The previous agreement, which concluded in December 2025, was extended during 2025-26 for the period 1 January 2026 to 30 June 2028.

The increase in expenses of \$6.3 million in the 2026-27 Budget compared to the 2025-26 Estimated Result is primarily due to the:

- impact of indexation and the *South Australian School and Preschool Education Staff Enterprise Agreement 2024* (\$8.5 million)
- commencement of 3-year-old preschool (\$6.6 million)

partially offset by lower expenditure in the 2026-27 Budget related to:

- expenditure deferred from prior years into 2025-26 (\$3.3 million)
- the National Preschool Reform Agreement, which from 2026 is administered by the OECD with payments made directly to non-government preschools (\$5.0 million).

The increase in income of \$29.1 million in the 2025-26 Estimated Result compared to the 2025-26 Budget is primarily related to the:

- recognition of preschool revenue, now included in the department's consolidated budget (\$13.1 million)
- extension of the National Preschool Reform Agreement during 2025-26 (\$7.4 million)
- OECD funding received for the commencement of 3-year-old preschool (\$5.1 million)
- Commonwealth Government funding for capital works at the Kingston Early Learning Centre (\$1.8 million).

The increase in expenses of \$37.7 million in the 2025-26 Estimated Result compared to the 2025-26 Budget is primarily related to the:

- establishment of a budget for expenditure incurred at preschool sites (\$13.1 million)
- extension of the National Preschool Reform Agreement during 2025-26 (\$12.4 million)
- expenditure deferred from 2024-25 for Commonwealth Government programs including National Preschool Reform Implementation, the Community Child Care Fund and the Australian Early Development Census (\$3.7 million)
- commencement of government 3-year-old preschool (\$2.9 million)
- Commonwealth Government funding, including for Playgroup Services in the Anangu Pitjantjatjara Yankunytjatjara Lands and the Connected Beginnings program (\$1.6 million)
- commencement of new enterprise agreements for public sector and allied health professionals (\$1.4 million).

The decrease in income of \$34.2 million in the 2025-26 Budget compared to the 2024-25 Actual is primarily due to:

- lower income in the 2025-26 Budget for the National Preschool Reform Agreement due to the timing of the extension of the agreement during 2025-26 (\$8.1 million)
- higher income in the 2024-25 Actual related to Commonwealth Government funding for the National Preschool Reform Agreement for 2023-24, received in 2024-25 (\$23.8 million), as well as funding for the Community Child Care Fund and Connected Beginnings programs (\$3.1 million).

The decrease in expenses of \$21.5 million in the 2025-26 Budget compared to the 2024-25 Actual is primarily due to higher expenses in the 2024-25 Actual related to:

- the National Preschool Reform Agreement due to the timing of the extension of the agreement during 2025-26 (\$12.2 million)
- repairs and maintenance of early childhood services assets, including preventative facility maintenance, plant repairs, security costs and tree remediation works (\$4.9 million)
- Commonwealth Government funding for the Connected Beginnings program (\$1.0 million)
- services provided by Shared Services SA (\$0.9 million).

Performance indicators

	2026-27 Target	2025-26 Estimated Result	2025-26 Target	2024-25 Actual
No. of early childhood education and care services:				
<ul style="list-style-type: none"> • children's centres <i>Children's centres provide integrated services for children from birth to eight years and their families. They can offer a range of education, licensed long day care, health and family services. All children's centres offer a preschool program excluding Port Augusta Children's Centre, Andamooka Children's Centre, and Ernabella Children and Family Centre.</i> 	47	47	47	47
<ul style="list-style-type: none"> • occasional care <i>Occasional care operates from preschools and children's centres in rural and metropolitan areas throughout South Australia.</i> 	101	101	104	100

	2026-27 Target	2025-26 Estimated Result	2025-26 Target	2024-25 Actual
<ul style="list-style-type: none"> family day care <i>Prior to 2026-27, the department was the approved provider of 12 family day care schemes under the provisions of the Education and Care Services National Regulations.</i> <i>As of 2026-27, the department is consolidating the 12 family day care schemes into two.</i> 	2	12	12	12
<ul style="list-style-type: none"> rural care <i>Rural care services include programs administered by the department's preschools.</i> 	18	16	17	16
<ul style="list-style-type: none"> preschool services <i>Includes all school-based and stand-alone preschools operated by the department. Excludes 44 preschools that are part of the services offered by children's centres.</i> 	341	342	342	342
No. of places in early childhood education and care services:				
<ul style="list-style-type: none"> occasional care 	2 700	2 700	2 704	2 700
<ul style="list-style-type: none"> family day care 	1 200	1 200	1 100	1 170
<ul style="list-style-type: none"> rural care 	210	170	252	208
Government expenditure per child in early childhood education and care services:				
<ul style="list-style-type: none"> cost per child in family day care 	7 024	6 924	6 874	6 512
<ul style="list-style-type: none"> cost per place in family day care 	14 926	14 714	14 607	13 860
<ul style="list-style-type: none"> cost per child in occasional care 	2 083	2 032	2 016	2 173
<ul style="list-style-type: none"> cost per child in preschool services <i>Cost per child in preschool services is based on enrolments.</i> <i>The 2025-26 Target has been re-stated to reflect funding relating to the National Preschool Reform Agreement which was extended during 2025-26.</i> 	14 921	14 669	14 020	14 374

Activity indicators

	2026-27 Projection	2025-26 Estimated Result	2025-26 Projection	2024-25 Actual
No. of children in early childhood education and care services:				
<ul style="list-style-type: none"> occasional care^{(a)(b)(c)} 	2 000	2 000	2 000	1 757
<ul style="list-style-type: none"> family day care^{(b)(c)} 	2 550	2 550	2 550	2 490
<ul style="list-style-type: none"> rural care^{(a)(b)} 	743	743	743	1 039
<ul style="list-style-type: none"> preschool services <ul style="list-style-type: none"> – attendances^(c) – enrolment^(d) 	15 458	15 538	14 160	15 673
	15 773	15 855	15 937	15 993
<i>Includes government and non-government preschool services that are funded by the state government to deliver preschool programs.</i>				
(a) Refers to enrolment instances recorded during a reference week, not distinct child counts.				
(b) 2026-27 Projection and 2025-26 Estimated Result are based on funded number of children/places.				
(c) 2024-25 actual result is estimated.				
(d) Enrolment for preschools refers to funded enrolment caps.				

Program 2: School Education

Description/objective

The department is responsible for delivering primary and secondary public education to enable children and young people to fulfil their potential and to equip them with the knowledge, skills and capabilities they will need throughout their lives.

The department supports leaders, principals and teachers to improve student growth and achievement by providing evidence-based support and advice focusing on quality learning, continuous school improvement, instructional leadership and tailored system support.

Highlights 2025-26

- Completed and opened four technical colleges — Port Augusta, The Heights, Tonsley and Limestone Coast — equipping students with skills for careers in high-demand industries in South Australia.
- Commenced construction of the new northern Adelaide secondary school as well as delivered new facilities at Fregon Anangu School, Seaview Downs Primary School and Pimpala Primary School.
- Commenced planning and design for the 2025-26 capital works program, including for the Two Wells, Fraser Park, Taparra and Fairview Park primary schools.
- Implemented the Year 1 Numeracy Check, ensuring participation across all government primary schools from Term 1, 2026.
- Developed specialist teachers in civics and citizenship education, implemented as a cross-curriculum priority and hosted an active citizenship convention for Year 10 students.
- Continued the \$200 reduction to the materials and services charge for the 2026 school year.
- Developed resources and delivered professional learning to support educators in delivering the Commonwealth Government's Consent and Respectful Relationships Education measure.
- Supported educator retention through a focus on employee experience and culture survey indicators, decreasing resignations and improving employee wellbeing.
- Reset the department's strategic direction to drive improved outcomes for Aboriginal staff and students.
- Implemented a pilot Kurna scope and sequence curriculum resource and progressional learning package with Kurna Aboriginal Community Controlled Organisations.
- Introduced legislative amendments to Parliament to the *Education and Children's Services Act 2019* responding to recommendations 7.1 (equal access to mainstream education) and 7.2 (prevent inappropriate use of exclusionary discipline) of the Royal Commission into Violence, Abuse, Neglect and Exploitation of People with Disability.

Targets 2026-27

- Provide free public education, starting from the 2027 school year, to ease cost-of-living pressures for parents, caregivers and independent students in government schools.
- Commence delivery of initiatives to reduce the time children and young people spend on digital devices by offering accessible, engaging alternatives. This includes the staged roll out of free Year 7 government school camps and introducing guidelines to support 150 minutes of active learning per week for all government school students from Reception to Year 9.
- Commence the staged roll out of 2300 new Out of School Hours Care (OSHC) places over four years across South Australia, expanding access for families and supporting workforce participation.
- Introduce a second phonics check in Year 2 from 2027, providing an opportunity to re-assess children who are experiencing challenges with phonics and reading.

- Invest more than \$500 million in preschool and school infrastructure, upgrading and replacing facilities across South Australia, ensuring students have access to the best facilities for a great education. This includes commencing construction of the Murray Bridge and Gawler technical colleges for opening in 2028.
- Ensure all new builds and major upgrades at schools announced after 1 July 2026 include autism-inclusive facilities, promoting accessible and inclusive learning environments.

Program summary — income, expenses and FTEs

	2026-27 Budget	2025-26 Estimated Result	2025-26 Budget	2024-25 Actual
	\$000	\$000	\$000	\$000
Income				
Grant revenue	904 283	882 559	877 348	876 115
Sales of goods and services	144 367	177 249	162 419	182 463
Other income	68 442	66 806	73 712	80 387
Total income	1 117 092	1 126 614	1 113 479	1 138 965
Expenses				
Employee benefit expenses	3 126 364	3 058 202	3 027 238	2 961 318
Supplies and services	1 053 257	1 015 718	1 037 747	910 922
Depreciation and amortisation expenses	194 090	193 035	187 526	187 904
Borrowing costs	33 334	34 013	33 359	32 585
Grants and subsidies	59 542	58 666	51 014	54 873
Other expenses	54 046	52 564	51 646	66 713
Total expenses	4 520 633	4 412 198	4 388 530	4 214 315
Net cost of providing services	3 403 541	3 285 584	3 275 051	3 075 350
FTEs as at 30 June (No.)	24 910.7	24 834.2	24 917.0	24 365.8

Explanation of significant movements

The decrease in income of \$9.5 million in the 2026-27 Budget compared to the 2025-26 Estimated Result is primarily due to:

- the state government's election commitment to provide free public education from the 2027 school year (\$40.5 million)
- higher income in the 2025-26 Estimated Result due to:
 - Commonwealth Government funding for the Workload Reduction Fund (\$3.2 million) and Student Pathways (\$0.9 million), which end in 2025-26, as well as funding for the Consent and Respectful Relationships program (\$0.6 million), which has been reduced in 2026-27
 - insurance settlements for fire restorations at the Kapunda High School and John Hartley School (\$1.5 million)
 - funding from the Digital Investment Fund for the Teachers Registration System initiative (\$0.9 million)

partially offset by higher income in the 2026-27 Budget related to:

- Commonwealth Government funding for government schools (\$26.3 million)
- indexation (\$6.6 million)
- revenue from the expansion of OSHC services (\$4.1 million)
- interest income (\$1.7 million).

The increase in expenses of \$108.4 million in the 2026-27 Budget compared to the 2025-26 Estimated Result is primarily due to the:

- impact of the *South Australian School and Preschool Education Staff Enterprise Agreement 2024*, indexation and investment in other strategies to improve educational outcomes (\$76.8 million)
- Government of South Australia's election commitments (\$26.4 million), including:
 - improving government schooling through implementing a second phonics check for Year 2 students from 2027; a communications campaign to promote public education; introducing grants for government schools to establish specialist programs; increasing the number of specialist Science, Technology, Engineering and Mathematics (STEM) teachers in government secondary schools; a new teaching pathway that enables student teachers to work in government schools from the start of their degree; expanding professional learning to build workforce capability; responsibly embracing artificial intelligence (AI); enhancing fairer, safer and healthier workplaces for teachers and educators; establishing a rapid response team to support schools and communities when challenges arise; and rolling out the autism inclusion program (\$10.0 million)
 - expanding OSHC services (\$10.5 million)
 - introducing programs designed to reduce the time children and young people spend on digital devices by offering accessible, engaging alternatives, including free Year 7 school camps and expanding the Student Volunteer Award program (\$1.7 million)
 - providing community grants to various schools for upgrades to sporting facilities, playgrounds, and improvements to walkways and air conditioning systems (\$4.0 million)
- deferred expenditure from previous financial years (\$13.0 million)

partially offset by higher expenditure in the 2025-26 Estimated Result primarily related to:

- Commonwealth Government funded programs, including the Workload Reduction Fund (\$3.2 million), Student Pathways (\$0.9 million), and the Consent and Respectful Relationships program (\$0.6 million)
- once-off funding for the activation of school pools for community summer use as part of the Algal Bloom Summer Plan (\$1.2 million)
- funding from the Digital Investment Fund for the Teachers Registration System initiative (\$1.1 million).

The increase in income of \$13.1 million in the 2025-26 Estimated Result compared to the 2025-26 Budget is primarily due to:

- OSHC revenue (\$4.9 million)
- Commonwealth Government's Workload Reduction Fund (\$2.4 million)
- interest income (\$2.1 million)
- insurance settlements for fire restorations at the Kapunda High School and John Hartley School (\$1.5 million)
- funding from the Digital Investment Fund for the Teachers Registration System initiative (\$1.3 million).

The increase in expenses of \$23.7 million in the 2025-26 Estimated Result compared to the 2025-26 Budget is primarily due to:

- OSHC employee expenditure incurred by schools (\$4.9 million)
- depreciation reflecting the impact of the revaluation of assets in 2024-25 (\$4.9 million)
- funding for government schools (\$3.4 million)
- deferred expenditure from 2024-25 (\$3.0 million)
- Commonwealth Government's Workload Reduction Fund (\$2.4 million)
- renewal of lease arrangements at education sites, including at the Hallett Cove East Primary School and Woodend Primary School (\$1.3 million)
- funding from the Digital Investment Fund for the Teachers Registration System initiative (\$1.3 million)
- once-off funding for the activation of school pools for community summer use as part of the Algal Bloom Summer Plan (\$1.2 million).

The decrease in income of \$25.5 million in the 2025-26 Budget compared to the 2024-25 Actual is primarily due to higher income in the 2024-25 Actual related to:

- once-off Commonwealth Government funding for the Schools Upgrade Fund (\$17.1 million)
- insurance settlements for fire restorations at the Kapunda High School and Hampstead Primary School (\$16.9 million)
- resources received free of charge including services provided by Shared Services SA (\$12.4 million)
- interest income mostly derived from school cash balances (\$8.1 million)

partially offset by higher income in the 2025-26 Budget related to Commonwealth Government funding for government schools (\$27.7 million).

The increase in expenses of \$174.2 million in the 2025-26 Budget compared to the 2024-25 Actual is primarily due to:

- higher employee expenditure related to the impact of the *South Australian School and Preschool Education Staff Enterprise Agreement 2024*, as well as other impacts including changes in enrolments, indexation, and investment in strategies to improve educational outcomes, including the full implementation of the Tailored Learning Program reform in 2025 (\$182.8 million)
- lower expenditure in the 2024-25 Actual related to revaluation of long service leave liabilities (\$16.2 million)

partially offset by higher expenditure in the 2024-25 Actual related to:

- resources received free of charge for services provided by Shared Services SA (\$11.8 million)
- derecognition of assets (\$9.9 million)
- revaluation of the liability for workers compensation (\$3.8 million).

Performance indicators^(a)

	2026 Target	2025 Actual	2024 Actual
% of Year 1 students meeting the expected achievement in phonics of 28 words or more out of 40:			
• all students	Increase	66%	70%
• Aboriginal students	Increase	40%	42%
% of Year 3 students achieving results in the 'Exceeding', 'Strong' or 'Developing' range in reading:			
• all students	Increase	85%	85%
• Aboriginal students	Increase	62%	63%
% of Year 3 students achieving results in the 'Exceeding', 'Strong' or 'Developing' range in writing:			
• all students	Increase	93%	93%
• Aboriginal students	Increase	75%	77%
% of Year 3 students achieving results in the 'Exceeding', 'Strong' or 'Developing' range in numeracy:			
• all students	Increase	87%	88%
• Aboriginal students	Increase	68%	67%
% of Year 5 students achieving results in the 'Exceeding', 'Strong' or 'Developing' range in reading:			
• all students	Increase	89%	88%
• Aboriginal students	Increase	72%	66%
% of Year 5 students achieving results in the 'Exceeding', 'Strong' or 'Developing' range in writing:			
• all students	Increase	86%	88%
• Aboriginal students	Increase	64%	68%
% of Year 5 students achieving results in the 'Exceeding', 'Strong' or 'Developing' range in numeracy:			
• all students	Increase	89%	88%
• Aboriginal students	Increase	67%	62%
% of Year 7 students achieving results in the 'Exceeding', 'Strong' or 'Developing' range in reading:			
• all students	Increase	85%	84%
• Aboriginal students	Increase	65%	61%
% of Year 7 students achieving results in the 'Exceeding', 'Strong' or 'Developing' range in writing:			
• all students	Increase	84%	85%
• Aboriginal students	Increase	63%	64%
% of Year 7 students achieving results in the 'Exceeding', 'Strong' or 'Developing' range in numeracy:			
• all students	Increase	85%	86%
• Aboriginal students	Increase	62%	60%
% of Year 9 students achieving results in the 'Exceeding', 'Strong' or 'Developing' range in reading:			
• all students	Increase	83%	83%
• Aboriginal students	Increase	67%	62%
% of Year 9 students achieving results in the 'Exceeding', 'Strong' or 'Developing' range in writing:			
• all students	Increase	83%	82%
• Aboriginal students	Increase	66%	60%

	2026 Target	2025 Actual	2024 Actual
% of Year 9 students achieving results in the 'Exceeding', 'Strong' or 'Developing' range in numeracy:			
• all students	Increase	84%	83%
• Aboriginal students	Increase	61%	59%
Apparent retention rates, Years 7 to 12 (full-time equivalent):			
• all students	Increase	87%	82%
• Aboriginal students	Increase	63%	63%
Apparent retention rates, Years 10 to 12 (full-time equivalent):			
• all students	Increase	84%	81%
• Aboriginal students	Increase	63%	61%
Student attendance rate	Increase	88%	87%
<i>Number of actual full-time equivalent student days attended as a percentage of total student days.</i>			
(a) Data is reported on a school year basis. Percentages are rounded to better represent performance against targets.			

Activity indicators

	2026 Projection	2025 Actual	2024 Actual
No. of students in Reception to Year 12 (government schools):			
• total students <i>Includes mid-year intake students. The 2024 Actual has been revised in line with updated data.</i>	168 714	170 631	172 461
• Aboriginal students	13 446	13 631	13 212
• students with disability receiving individually supported adjustments under the Inclusive Education Support Program (IESP) or special education options <i>As part of the IESP reforms, categories 4-9 receive individual support adjustments. Students with disabilities in categories 1-3 are provided support adjustments at the school level.</i>	7 696	7 802	7 346
• students with disability receiving any adjustment to access education <i>Per the Nationally Consistent Collection of Data, students receiving any adjustment (teacher practice, specialist services, individually or group funded adjustments).</i>	53 950	54 694	56 265
• students with English as a second language (dialect funding support)	22 808	23 123	20 425
• full-time equivalent enrolments in regional and remote schools <i>Enrolment data is reported on a school year basis. Includes all areas outside the Adelaide statistical division. Numbers of students as at the Term 3 census each year, rounded to the nearest whole number. Numbers include students not allocated to a year level, apportioned based on their age. Full-fee paying overseas students are excluded. The 2024 Actual has been revised in line with updated data.</i>	43 441	44 040	45 173
Total funding for Reception to Year 12 (government schools) per student <i>Total funding per student is calculated on a financial year basis. Includes the impact of mid-year intake students. The 2024 Actual has been revised in line with updated data.</i>	\$25 919	\$24 832	\$23 984

Department for Education

Statement of comprehensive income

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Income				
Appropriation	3 994 011	3 576 683	3 645 914	3 442 495
Other income from state government	—	20 158	—	235
Commonwealth sourced revenues	869 180	850 549	840 200	911 319
Intra-government transfers	20 270	19 107	12 555	19 120
Other grants	60 331	58 087	51 678	7 267
Sales of goods and services	162 806	195 150	171 816	188 887
Interest revenues	22 065	20 096	16 975	26 473
Net gain or loss on disposal of assets	-335	-423	-335	-932
Resources received free of charge	—	—	—	13 458
Other income	52 408	52 670	60 096	47 083
Total income	5 180 736	4 792 077	4 798 899	4 655 405
Expenses				
Employee related expenses				
Salaries, wages, annual and sick leave	2 752 509	2 688 293	2 646 175	2 618 671
Long service leave	118 330	115 470	114 779	87 329
Payroll tax	171 656	165 880	164 670	148 075
Superannuation	323 646	315 433	313 234	316 180
Other	17 767	17 506	17 505	19 460
Supplies and services				
General supplies and services	1 092 012	1 057 392	1 058 313	940 996
Consultancy expenses	2 000	2 000	2 000	692
Depreciation and amortisation	200 739	199 648	193 716	194 773
Borrowing costs	36 098	36 835	36 200	35 353
Grants and subsidies	25 918	29 106	28 080	43 987
Intra-government transfers	39 491	39 573	32 473	33 267
Other expenses	57 926	56 208	54 809	70 476
Payments to state government	—	22 134	—	57 058
Total expenses	4 838 092	4 745 478	4 661 954	4 566 317
Net result	342 644	46 599	136 945	89 088
Other comprehensive income				
Change in PPE Asset Revaluation Reserve Surplus	—	—	—	465 780
Total comprehensive result	342 644	46 599	136 945	554 868

Department for Education
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	5 180 736	4 792 077	4 798 899	4 655 405
Less				
Appropriation	3 994 011	3 576 683	3 645 914	3 442 495
Other income from state government	—	20 158	—	235
Income included in net cost of services	1 186 725	1 195 236	1 152 985	1 212 675
Expenses	4 838 092	4 745 478	4 661 954	4 566 317
Less				
Cash alignment	—	22 134	—	57 058
Expenses included in net cost of services	4 838 092	4 723 344	4 661 954	4 509 259
Net cost of services	3 651 367	3 528 108	3 508 969	3 296 584

Department for Education

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	1 754 057	1 474 308	1 393 959	1 367 159
Receivables	87 415	87 585	71 668	87 754
Inventories	5 682	5 682	6 002	5 682
Other financial assets	79	79	78	79
Other current assets	14 075	14 075	13 388	45 831
Non-current assets held for sale	—	—	114	—
Total current assets	1 861 308	1 581 729	1 485 209	1 506 505
Non-current assets				
Financial assets	282	282	211	282
Land and improvements	7 739 673	7 621 282	7 205 951	7 531 774
Plant and equipment	71 566	76 463	59 702	78 399
Intangible assets	92 316	96 840	97 287	101 364
Total non-current assets	7 903 837	7 794 867	7 363 151	7 711 819
Total assets	9 765 145	9 376 596	8 848 360	9 218 324
Liabilities				
Current liabilities				
Payables	141 329	137 903	133 208	134 431
Short-term borrowings	21 846	22 422	13 121	10 700
Employee related liabilities				
Salaries and wages	120 101	107 394	101 932	94 521
Annual leave	200 669	198 035	188 769	195 401
Long service leave	78 668	76 989	72 673	75 310
Other	25 583	25 583	25 132	25 583
Short-term provisions	26 503	26 016	24 721	25 529
Other current liabilities	26 348	28 018	24 079	29 527
Total current liabilities	641 047	622 360	583 635	591 002
Non-current liabilities				
Long-term borrowings	326 816	338 481	339 649	349 351
Long-term employee related liabilities				
Long service leave	591 003	563 338	563 368	536 899
Other	74	74	35	74
Long-term provisions	122 797	111 106	106 326	99 415
Other non-current liabilities	109 089	109 562	111 819	109 945
Total non-current liabilities	1 149 779	1 122 561	1 121 197	1 095 684
Total liabilities	1 790 826	1 744 921	1 704 832	1 686 686
Net assets	7 974 319	7 631 675	7 143 528	7 531 638

Department for Education
Statement of financial position

	2026-27	2025-26	2025-26	2024-25
	Budget	Estimated	Budget	Actual
	\$000	Result	\$000	\$000
Equity				
Contributed capital	759 413	759 413	759 413	759 413
Retained earnings	3 171 761	2 829 117	2 779 514	2 729 080
Asset revaluation reserve	4 043 145	4 043 145	3 604 601	4 043 145
Total equity	7 974 319	7 631 675	7 143 528	7 531 638

Balances as at 30 June end of period.

Department for Education

Statement of cash flows

	2026-27	2025-26	2025-26	2024-25
	Budget	Estimated	Budget	Actual
	\$000	\$000	\$000	\$000
Operating activities				
Cash inflows				
Appropriation	3 994 011	3 576 683	3 645 914	3 442 495
Commonwealth sourced receipts	869 180	850 549	840 200	911 319
Intra-government transfers	20 270	19 107	12 555	19 123
Other grants	60 331	58 087	51 678	7 068
Sales of goods and services	162 976	195 320	171 986	186 741
Interest received	22 065	20 096	16 975	26 465
Dividends received	—	—	—	8
GST received	—	—	—	84 929
Other receipts from state government	—	20 158	—	235
Other receipts — other	48 816	49 127	56 778	27 632
Cash generated from operations	5 177 649	4 789 127	4 796 086	4 706 015
Cash outflows				
Employee related payments	3 331 347	3 251 081	3 204 862	3 121 854
Payments for supplies and services	1 093 172	1 058 550	1 059 471	933 443
Interest paid	28 431	28 969	28 334	26 064
Grants and subsidies	25 918	29 106	28 080	44 247
GST paid	—	—	—	81 885
Intra-government transfers	39 491	39 573	32 473	27 327
Other payments	47 387	81 903	44 496	46 228
Payments to state government	—	22 134	—	57 058
Cash used in operations	4 565 746	4 511 316	4 397 716	4 338 106
Net cash provided by (+)/used in (-) operating activities	611 903	277 811	398 370	367 909
Investing activities				
Cash inflows				
Proceeds from sale of property, plant and equipment	206	596	206	1 986
Cash generated from investing activities	206	596	206	1 986
Cash outflows				
Purchase of property, plant and equipment	310 250	203 391	229 592	236 693
Other investing payments	—	—	—	1
Cash used in investing activities	310 250	203 391	229 592	236 694
Net cash provided by (+)/used in (-) investing activities	-310 044	-202 795	-229 386	-234 708

Department for Education

Statement of cash flows

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Financing activities				
Cash transfers from restructuring activities	—	53 437	—	—
Cash generated from financing activities	—	53 437	—	—
Cash outflows				
Repayment of borrowings	15 208	14 957	14 957	15 681
Repayment of leases	6 902	6 347	5 329	8 109
Cash used in financing activities	22 110	21 304	20 286	23 790
Net cash provided by (+)/used in (-) financing activities	-22 110	32 133	-20 286	-23 790
Net increase (+)/decrease (-) in cash equivalents	279 749	107 149	148 698	109 411
Cash and cash equivalents at the start of the period	1 474 308	1 367 159	1 245 261	1 257 748
Cash and cash equivalents at the end of the period	1 754 057	1 474 308	1 393 959	1 367 159
Non cash transactions				
Assets received (+)/donated (-) free of charge	—	—	—	-3 269

Administered items for the Department for Education

Statement of comprehensive income

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Income				
Appropriation	725 859	591 151	612 283	503 796
Other income from state government	—	16 432	—	12 797
Commonwealth sourced revenues	1 893 233	1 808 212	1 729 840	1 654 293
Intra-government transfers	3 259	7 331	2 773	2 287
Sales of goods and services	6 231	6 025	6 025	7 298
Interest revenues	398	398	398	1 152
Resources received free of charge	111	111	111	496
Other income	385	375	375	510
Total income	2 629 476	2 430 035	2 351 805	2 182 629
Expenses				
Employee related expenses				
Salaries, wages, annual and sick leave	50 284	48 847	43 872	36 506
Long service leave	1 084	1 084	1 008	1 592
Payroll tax	2 833	2 766	2 411	1 914
Superannuation	5 989	5 842	5 270	4 445
Other	342	308	359	347
Supplies and services				
General supplies and services	92 778	49 205	67 519	21 209
Consultancy expenses	165	161	161	72
Depreciation and amortisation	2 299	2 299	2 207	2 220
Grants and subsidies	2 453 646	2 288 575	2 208 383	2 086 374
Intra-government transfers	15 759	22 134	9 087	18 713
Other expenses	501	489	475	2 614
Total expenses	2 625 680	2 421 710	2 340 752	2 176 006
Net result	3 796	8 325	11 053	6 623
Other comprehensive income				
Change in PPE Asset Revaluation Reserve Surplus	—	—	—	975
Total comprehensive result	3 796	8 325	11 053	7 598

Administered items for the Department for Education

Statement of financial position

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Assets				
<i>Current assets</i>				
Cash and cash equivalents	69 419	70 958	69 445	75 903
Receivables	2 382	2 382	1 968	2 382
Other current assets	436	436	491	436
Total current assets	72 237	73 776	71 904	78 721
<i>Non-current assets</i>				
Land and improvements	33 609	34 085	26 886	27 147
Plant and equipment	144	154	154	164
Intangible assets	17 836	11 987	15 604	5 628
Total non-current assets	51 589	46 226	42 644	32 939
Total assets	123 826	120 002	114 548	111 660
Liabilities				
<i>Current liabilities</i>				
Payables	3 239	3 239	6 401	3 239
Short-term borrowings	—	—	17	—
Employee related liabilities				
Salaries and wages	743	715	441	698
Annual leave	3 148	3 149	2 464	3 150
Long service leave	626	626	1 197	626
Other	133	133	118	133
Short-term provisions	223	223	139	223
Other current liabilities	3 549	3 549	3 631	3 549
Total current liabilities	11 661	11 634	14 408	11 618
<i>Non-current liabilities</i>				
Long-term borrowings	—	—	18	—
Long-term employee related liabilities				
Long service leave	5 379	5 378	3 311	5 377
Long-term provisions	805	805	521	805
Total non-current liabilities	6 184	6 183	3 850	6 182
Total liabilities	17 845	17 817	18 258	17 800
Net assets	105 981	102 185	96 290	93 860
Equity				
Retained earnings	89 547	85 751	80 831	77 426
Asset revaluation reserve	16 434	16 434	15 459	16 434
Total equity	105 981	102 185	96 290	93 860

Balances as at 30 June end of period.

Administered items for the Department for Education

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	725 859	591 151	612 283	503 796
Commonwealth sourced receipts	1 893 233	1 808 212	1 729 840	1 654 485
Intra-government transfers	3 259	7 331	2 773	2 235
Fees, fines and penalties	—	—	—	212
Sales of goods and services	6 231	6 025	6 025	7 040
Interest received	398	398	398	1 163
GST received	—	—	—	42 950
Other receipts from state government	—	16 432	—	12 797
Other receipts — other	362	352	352	442
Cash generated from operations	2 629 342	2 429 901	2 351 671	2 225 120
<i>Cash outflows</i>				
Employee related payments	60 504	58 830	52 903	42 417
Payments for supplies and services	92 943	49 366	67 680	22 779
Grants and subsidies	2 453 646	2 288 575	2 208 383	2 091 289
GST paid	—	—	—	41 701
Intra-government transfers	15 759	22 134	9 087	18 808
Other payments	367	355	341	147
Cash used in operations	2 623 219	2 419 260	2 338 394	2 217 141
Net cash provided by (+)/used in (-) operating activities	6 123	10 641	13 277	7 979
Investing activities				
<i>Cash outflows</i>				
Purchase of property, plant and equipment	505	7 919	1 622	146
Purchase of intangibles	7 157	7 667	11 484	1 003
Cash used in investing activities	7 662	15 586	13 106	1 149
Net cash provided by (+)/used in (-) investing activities	-7 662	-15 586	-13 106	-1 149
Net increase (+)/decrease (-) in cash equivalents	-1 539	-4 945	171	6 830
Cash and cash equivalents at the start of the period	70 958	75 903	69 274	69 073
Cash and cash equivalents at the end of the period	69 419	70 958	69 445	75 903

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 of \$342.6 million between the 2026-27 Budget and the 2025-26 Estimated Result is primarily due to:

- higher cash holdings (\$279.7 million)
- higher land and improvements, mainly related to capital works at government schools (\$118.4 million)
- lower borrowings, mainly due to the repayment of liabilities relating to Riverbanks College B-12 and Aldinga Payinthe College (\$11.6 million)

partially offset by:

- higher employee entitlements mainly related to long service leave liabilities (\$44.7 million)
- higher provisions for workers compensation claims (\$12.2 million)
- lower plant and equipment due to the revaluation of assets in 2024-25 (\$4.9 million).

The increase in net assets of \$488.1 million between the 2025-26 Estimated Result and the 2025-26 Budget is primarily due to higher:

- land and improvements mainly due to asset revaluations and capital works at government schools (\$415.3 million)
- cash holdings (\$80.3 million)
- receivables related to an insurance settlement for fire restoration at Kapunda High School (\$15.5 million)

partially offset by higher:

- employee entitlements mainly related to annual leave liabilities (\$19.5 million)
- provisions for workers compensation claims (\$3.2 million).

The decrease in net assets of \$388.1 million between the 2025-26 Budget and the 2024-25 Actual is primarily due to:

- lower plant and equipment as well as land and improvements mainly due to the revaluation of assets in 2024-25 (\$344.5 million)
- lower other current assets mainly due to prepayment for the Tonsley Technical College in 2024-25 (\$32.4 million)
- higher employee entitlements mainly related to long service leave liabilities (\$24.1 million)
- lower receivables mainly related to an insurance settlement for fire restoration at the Kapunda High School (\$16.1 million)

partially offset by higher cash holdings in 2025-26 (\$26.8 million).

Statement of cash flows — controlled

Explanation of significant movements

All movements in cash inflows and cash outflows are consistent with those described at the appropriate program level and the variances outlined to the statement of financial position.

Statement of comprehensive income — administered items

Explanation of significant movements

The increase in income of \$199.4 million between the 2026-27 Budget and the 2025-26 Estimated Result is primarily due to higher:

- state government funding (including appropriation and transfers from contingencies) broadly consistent with expenditure variations (\$118.3 million)
- Commonwealth Government funding for non-government schools, including for enrolment growth (\$84.4 million).

The increase in expenses of \$204.0 million between the 2026-27 Budget and the 2025-26 Estimated Result is primarily due to increases in:

- Commonwealth Government and state government grant payments to non-government schools mainly due to student enrolment growth and indexation (\$112.1 million)
- early childhood education and care expenses in OECD, reflecting the continued roll out of 3-year-old preschool; delivery of integrated hubs; expansion of the 30-hour Preschool Plus program for children most in need; provision of a consistent approach to 4-year-old preschool; infrastructure grants to increase preschool capacity in non-government services and to support the integrated hubs roll out; as well as expanded early childhood workforce initiatives (\$79.6 million)
- student transport concessions, primarily reflecting increased uptake of the 28-day student pass (\$16.9 million)

partially offset by a reduction in intra-government transfer expenditure primarily related to the National Preschool Reform Agreement (\$3.3 million).

The increase in income of \$78.2 million between the 2025-26 Estimated Result and the 2025-26 Budget is primarily due to higher:

- state government funding for non-government schools reflecting the impact of enrolments and other loadings (\$6.8 million)
- Commonwealth Government funding for non-government schools, including temporary funding for the mid-year Reception intake (\$67.5 million)
- Education Standards Board funding to strengthen compliance to regulations in early childhood education and care settings (\$3.5 million).

The increase in expenses of \$81.0 million between the 2025-26 Estimated Result and the 2025-26 Budget is primarily due to higher:

- payments to non-government schools, reflecting once-off funding for the mid-year intake of Reception (\$13.3 million), enrolment and other student loadings growth (\$61.1 million)
- expenditure for the Education Standards Board (\$3.9 million).

The increase in income of \$169.2 million between the 2025-26 Budget and the 2024-25 Actual is primarily due to higher:

- appropriation broadly consistent with expenditure variations (\$108.5 million)
- Commonwealth Government funding for non-government schools, including for enrolment growth (\$73.6 million)

partially offset by higher income in the 2024-25 Actual related to OECD funding for the implementation of the South Australian Early Childhood Workforce Strategy associated with 3-year-old preschool (\$12.8 million).

The increase in expenses of \$164.7 million between the 2025-26 Budget and the 2024-25 Actual is primarily due to:

- higher expenditure in the 2025-26 Budget mainly related to:
 - Commonwealth Government and state government grant payments to non-government schools, including for enrolment growth and indexation (\$93.2 million)
 - early childhood education and care expenses in OECD reflecting the roll out of 3-year-old preschool; delivery of demonstration hubs and the 30-hour Preschool Plus program for children most in need; a consistent approach to 4-year-old preschool; infrastructure grants to increase preschool capacity in non-government services; expanded early childhood workforce initiatives; expanded child health and development checks; as well as commencing the second stage of the establishment of a statewide network of local teams (\$54.8 million)
 - student transport concessions, primarily reflecting the impact of the reduced cost of the 28-day student pass to \$10 (\$18.1 million)

partially offset by once-off funding provided to the History Trust of South Australia in 2024-25 for urgent structural and accessibility compliance works at the Migration Museum (\$6.3 million).

Statement of financial position — administered items

Explanation of significant movements

No major variances.

Statement of cash flows — administered items

Explanation of significant movements

All movements in cash inflows and cash outflows are consistent with the changes above under the statement of comprehensive income.

Additional information on administered items is included in the Statement of cash flows table.

The Office for Early Childhood Development, which is separately reported in the Department for Education Administered Items, has the following highlights and targets:

Description/objective

Guided by the recommendations of the Royal Commission into Early Childhood Education and Care, the OECD serves as the steward of the early childhood system in South Australia.

The OECD works to bring together a holistic, connected system for early childhood development across South Australia, with the goal of reducing the rate of children entering school developmentally vulnerable. Critical to this is the roll out of universal 3-year-old preschool, giving every child access to two years of teacher-led, play-based early learning before school.

Highlights 2025-26

- Commenced the roll out of universal 3-year-old preschool in 2026 across more than 200 partnered long day care services and 45 government sessional preschools, alongside the launch of two integrated hub demonstration sites.
- Introduced Preschool Boost, a targeted funding program enabling partner preschools to better address developmental vulnerability.
- Delivered critical sector and workforce supports, including the Preschool Toolkit and establishment of Professional Networks.
- Announced the first round of early childhood infrastructure grants and commenced service expansions in priority locations.
- Released and commenced implementation of the Aboriginal Early Childhood Workforce Strategy, alongside a statewide co-design process endorsed by the Aboriginal Co-Design Governance Group to inform initiatives for Aboriginal children to retain and increase the benefits of 3-year-old preschool.
- Expanded delivery of child health and development checks through the Child and Family Health Service, including partnerships with additional providers to improve access for underserved communities, particularly Aboriginal Community Controlled Health Organisations.

Targets 2026-27

- Expand Flying Start partner services offering 3-year-old preschool, continue geographic roll out in government sessional preschools, and establish three additional integrated hub sites.
- Launch the Aboriginal Early Childhood Strategy and commence delivery of co-designed initiatives to strengthen participation and outcomes for Aboriginal children in 3-year-old preschool.
- Introduce 'Ready, Set, Preschool', a targeted funding stream to connect families to preschool, increase enrolment and reduce barriers to attendance through outreach and indirect cost reduction initiatives.
- Grow and strengthen the early childhood workforce by increasing supply and building the capability and capacity of teachers, leaders and services to deliver high quality preschool programs.
- Expand Preschool Plus, increasing available places and strengthening referral pathways to provide additional hours of quality teacher-led learning and targeted supports for children at risk of developmental vulnerability.

**Additional information for administered items for
Department for Education
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				
Administered items	555 223	512 485	505 712	471 998
Office for Early Childhood Development	170 203	78 240	106 150	31 388
Parliamentary salaries and allowances	433	426	421	410
Commonwealth sourced receipts				
Education Standards Board of South Australia	680	620	—	519
Family Day Care	17 597	17 107	17 107	14 816
National Student Wellbeing Program	2 190	2 190	2 190	2 191
Non-government schools	1 862 496	1 778 065	1 710 543	1 636 959
Office for Early Childhood Development	10 270	10 230	—	—
Intra-government transfers				
Advocacy bodies for children and young people	56	816	526	558
Arts entities	743	863	863	896
Education Standards Board of South Australia	2 374	2 284	1 384	—
Office for Early Childhood Development	—	3 368	—	781
Other organisations	86	—	—	—
Fees, fines and penalties				
Education Standards Board of South Australia	—	—	—	212
Sales of goods and services				
Education Standards Board of South Australia	967	927	927	788
SACE Board of South Australia	5 264	5 098	5 098	6 252
Interest received				
Education Standards Board of South Australia	37	37	37	248
SACE Board of South Australia	361	361	361	915
GST received				
Administered items	—	—	—	41 443
Office for Early Childhood Development	—	—	—	1 507
Other receipts from state government				
Administered items	—	2 627	—	45
Office for Early Childhood Development	—	13 805	—	12 752

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Other receipts — other				
Commonwealth Family Day Care	—	—	—	5
Education Standards Board of South Australia	—	—	—	2
Office for Early Childhood Development	—	—	—	15
SACE Board of South Australia	362	352	352	420
Cash generated from operations	2 629 342	2 429 901	2 351 671	2 225 120
Cash outflows				
Employee benefit payments				
Advocacy bodies for children and young people	7 243	7 310	6 938	6 148
Consultative committees	21	21	21	7
Education Standards Board of South Australia	9 961	11 068	7 657	6 982
Office for Early Childhood Development	24 822	23 548	20 765	12 891
Parliamentary salaries, electorate and expense allowances	433	426	421	415
SACE Board of South Australia	18 024	16 457	17 101	15 974
Payments for supplies and services				
Advocacy bodies for children and young people	1 292	1 286	1 260	1 518
Arts entities	—	—	—	58
Consultative committees	15	15	15	16
Education Standards Board of South Australia	1 894	1 991	1 525	1 841
Multicultural grants	203	198	198	—
Office for Early Childhood Development	84 055	40 559	59 338	11 767
Other organisations	—	—	—	1
SACE Board of South Australia	5 484	5 317	5 344	7 578
Grants and subsidies				
Advocacy bodies for children and young people	47	46	46	—
Arts entities	4 223	4 266	4 266	4 172
Commonwealth Family Day Care	17 597	17 107	17 107	14 948
Education Standards Board of South Australia	—	—	—	24
Multicultural grants	2 405	2 346	2 346	2 444
National Student Wellbeing Program	2 190	2 190	2 190	2 191
Non-government preschools	—	2 871	6 256	5 555
Non-government schools	2 314 895	2 202 724	2 128 382	2 035 222
Office for Early Childhood Development	59 186	21 080	11 684	7 584
Other organisations	3 276	3 027	3 188	2 724
Transport concession to students and children	49 827	32 918	32 918	16 425

	2026-27 Budget \$000	2025-26 Estimated Result \$000	2025-26 Budget \$000	2024-25 Actual \$000
Intra-government transfers				
Arts entities	8 265	7 900	7 693	13 914
Multicultural grants	27	26	26	—
Non-government preschools	—	3 385	—	95
Office for Early Childhood Development	7 171	10 448	1 150	4 323
Other organisations	73	157	—	350
SACE Board of South Australia	223	218	218	126
GST paid				
Administered items	—	—	—	41 420
Education Standards Board of South Australia	—	—	—	190
SACE Board of South Australia	—	—	—	91
Other payments				
Advocacy bodies for children and young people	29	32	28	—
Education Standards Board of South Australia	181	176	175	54
Office for Early Childhood Development	122	115	107	18
SACE Board of South Australia	35	32	31	75
Cash used in operations	2 623 219	2 419 260	2 338 394	2 217 141
Net cash provided by (+)/used in (-) operating activities	6 123	10 641	13 277	7 979
Investing activities				
Cash outflows				
Purchase of property, plant and equipment				
Advocacy bodies for children and young people	—	—	—	12
Education Standards Board of South Australia	—	—	—	125
Office for Early Childhood Development	505	7 919	1 622	9
Purchase of intangibles				
Office for Early Childhood Development	7 157	6 747	11 484	—
SACE Board of South Australia	—	920	—	1 003
Cash used in investing activities	7 662	15 586	13 106	1 149
Net cash provided by (+)/used in (-) investing activities	-7 662	-15 586	-13 106	-1 149
Net increase (+)/decrease (-) in cash equivalents	-1 539	-4 945	171	6 830
Cash and cash equivalents at the start of the financial year (as at 1 July)	70 958	75 903	69 274	69 073
Cash and cash equivalents at the end of the financial year (as at 30 June)	69 419	70 958	69 445	75 903

STATE BUDGET

2026-27

DEPARTMENT OF TREASURY AND FINANCE

State Administration Centre
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**Government of
South Australia**