

Attorney-General's Department

Financial report
for the year ended
30 June 2021



Level 9
State Administration Centre
200 Victoria Square
Adelaide SA 5000
Tel +618 8226 9640
Fax +618 8226 9688
ABN 53 327 061 410
audgensa@audit.sa.gov.au
www.audit.sa.gov.au

To the Chief Executive Attorney-General's Department

Opinion

I have audited the financial report of the Attorney-General's Department for the financial year ended 30 June 2021.

In my opinion, the accompanying financial report gives a true and fair view of the financial position of the Attorney-General's Department as at 30 June 2021, its financial performance and its cash flows for year then ended in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards.

The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2021
- a Statement of Financial Position as at 30 June 2021
- a Statement of Changes in Equity for the year ended 30 June 2021
- a Statement of Cash Flows for the year ended 30 June 2021
- Disaggregated Disclosures – Expenses and Income for the year ended 30 June 2021
- Disaggregated Disclosures – Assets and Liabilities as at 30 June 2021
- notes, comprising significant accounting policies and other explanatory information
- a Statement of Administered Comprehensive Income for the year ended 30 June 2021
- a Statement of Administered Financial Position as at 30 June 2021
- a Statement of Administered Changes in Equity for the year ended 30 June 2021
- a Statement of Administered Cash Flows for the year ended 30 June 2021
- a Schedule of Expenses and Income attributable to administered programs for the year ended 30 June 2021
- notes, comprising significant accounting policies and other explanatory information for administered items
- a Certificate from the Chief Executive and the Executive Director – Finance, People & Performance.

Basis for opinion

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

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

Responsibilities of the Chief Executive for the financial report

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

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

Auditor's responsibilities for the audit of the financial report

As required by section 31(1)(b) of the *Public Finance and Audit Act 1987*, I have audited the financial report of the Attorney-General's Department for the financial year ended 30 June 2021.

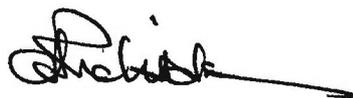
My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

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

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

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

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



Andrew Richardson

Auditor-General

24 September 2021

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

Financial Statements

For the year ended 30 June 2021

Attorney-General's Department
Statement of Comprehensive Income
For the year ended 30 June 2021

We certify that the:

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

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



Caroline Mealor
Chief Executive

20 September 2021



Andrew Swanson FCPA
Executive Director, Finance People and Performance

20 September 2021

Attorney-General's Department
Statement of Comprehensive Income
For the year ended 30 June 2021

	Note	2021 \$'000	2020 \$'000
Income			
Appropriation	2.1	192 700	99 423
Fees and charges	2.2	113 506	86 791
Recoveries	2.4	14 258	10 794
Commonwealth - sourced grants and funding	2.5	13 596	6 782
Resources received free of charge	2.7	5 097	2 120
Grants and subsidies	2.8	2 486	1 176
Donated assets	2.3	-	25 573
SA Government grants, subsidies and transfers	2.6	-	1 888
Other income	2.9	363	403
Total income		342 006	234 950
Expenses			
Employee benefits	3.3	151 924	135 413
Supplies and services	4.1	139 042	61 373
Loss on revaluation of intangibles	5.4	30 761	-
Grants and subsidies	4.2	23 567	7 971
Depreciation and amortisation	4.3	11 512	7 999
Borrowing costs		10	15
Net loss from disposal of non-current assets	4.5	-	730
Other expenses	4.4	1 064	748
Total expenses		357 880	214 249
Net result		(15 874)	20 701
Other comprehensive income			
Items that will not be reclassified to net result			
Changes to asset revaluation surplus		5 289	-
Total other comprehensive income		5 289	-
Total comprehensive result		(10 585)	20 701

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

Attorney-General's Department
Statement of Financial Position
As at 30 June 2021

	Note	2021 \$'000	2020 \$'000
Current assets			
Cash and cash equivalents	6.1	42 614	24 614
Receivables	6.2	28 626	16 011
Total current assets		71 240	40 625
Non-current assets			
Property, plant and equipment	5.1	33 324	30 642
Intangible assets	5.4	313 046	9 444
Total non-current assets		346 370	40 086
Total assets		417 610	80 711
Current liabilities			
Payables	7.1	28 207	10 812
Employee benefits liability	3.4	18 781	16 427
Financial liabilities	7.2	451	435
Provisions	7.3	814	626
Other liabilities	7.4	661	597
Total current liabilities		48 914	28 897
Non-current liabilities			
Payables	7.1	3 252	2 804
Employee benefits liability	3.4	34 551	30 270
Financial liabilities	7.2	211	429
Provisions	7.3	1 372	816
Other liabilities	7.4	69	473
Total non-current liabilities		39 455	34 792
Total liabilities		88 369	63 689
Net assets		329 241	17 022
Equity			
Asset revaluation surplus	8.1	9 553	4 264
Retained earnings	8.1	319 688	12 758
Total equity		329 241	17 022

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

Attorney-General's Department
Statement of Changes in Equity
For the year ended 30 June 2021

		Asset revaluation surplus	Retained earnings	Total equity
	Note	\$'000	\$'000	\$'000
Balance at 30 June 2019		4 534	(7 907)	(3 373)
Net result for 2019-20		-	20 701	20 701
Error Correction		-	(306)	(306)
Total comprehensive result for 2019-20		-	20 395	20 395
Transfer between equity components				
Transfer between equity components		(270)	270	-
Balance at 30 June 2020	8.1	4 264	12 758	17 022
Net result for 2020-21		-	(15 874)	(15 874)
Gain on revaluation of leasehold improvements		5 289	-	5 289
Total comprehensive result for 2020-2021		5 289	(15 874)	(10 585)
Net assets received from an administrative restructure		-	323 026	323 026
Error Correction		-	(222)	(222)
Balance at 30 June 2021	8.1	9 553	319 688	329 241

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

Attorney-General's Department
Statement of Cash Flows
For the year ended 30 June 2021

		2021	2020
		(Outflows)	(Outflows)
		Inflows	Inflows
	Note	\$'000	\$'000
Cash flows from operating activities			
Cash inflows			
Appropriation		192 700	99 423
Fees and charges		118 526	91 000
Recoveries		15 052	10 142
Receipts from Commonwealth - sourced grants		13 596	7 068
GST recovered from the ATO		4 981	3 355
SA Government grants, subsidies and transfers		-	1 968
Other receipts		371	1 526
Grants and subsidies		2 552	1 226
Receipts for paid parental leave scheme		510	578
Cash generated from operations		348 288	216 286
Cash outflows			
Employee benefits payments		(151 664)	(137 158)
Payments for supplies and services		(141 584)	(65 244)
Payments for grants and subsidies		(26 639)	(9 494)
Payments for parental leave scheme		(492)	(547)
Interest paid		(10)	(15)
Other payments		(1 120)	(892)
Cash used in operations		(321 509)	(213 350)
Net cash provided by / (used in) operating activities	8.2	26 779	2 936
Cash flows from investing activities			
Cash outflows			
Purchase of property, plant and equipment		(2 289)	(3 333)
Purchase of intangible assets		(6 112)	(1 684)
Cash generated from investing activities		(8 401)	(5 017)
Net cash used in investing activities		(8 401)	(5 017)
Cash flows from financing activities			
Cash outflows			
Repayment of leases		(378)	(309)
Cash used by financing activities		(378)	(309)
Net cash provided by financing activities		(378)	(309)
Net (decrease) / increase in cash and cash equivalents		18 000	(2 390)
Cash and cash equivalents at the beginning of the reporting period		24 614	27 004
Cash and cash equivalents at the end of the reporting period	6.1	42 614	24 614
Non-cash transactions	8.2		

The accompanying notes form part of these financial statements.

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2021

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Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2021

1. About the Attorney-General's Department

The Attorney-General's Department (the department) is a government department of the State of South Australia, established pursuant to the *Public Sector Act 2009*. The department is an administrative unit acting on behalf of the Crown.

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

For the purposes of accrual accounting and external financial reporting, the Ombudsman, South Australian Civil and Administrative Tribunal and Office of the Public Advocate are included in the controlled reporting entity of the department.

Administered items of the department include:

- Child Protection Program
- Crown Solicitor's Trust Account
- Fines Enforcement and Recovery Unit - Revenue
- Legal Services Commission - Grants
- Native Title
- Planning Fees
- Real Property Act Assurance Fund
- Real Property Act Trust Accounts
- Registrar-General and Surveyor-General Statutory Act revenues
- Royal Commission - Response Units
- SA Computer Aided Dispatch System
- SA Government Radio Network
- Special Acts - Payment of Ministerial Salary and Allowances
- Special Acts - Payment of Statutory Officer Salaries
- State Rescue Helicopter Service
- Taxation Receipts (gaming, gambling, lottery licences)
- Victims of Crime Fund
- West Beach Trust (trading as West Beach Parks) – taxation equivalent regime
- Worker's Liens Trust Account

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2021

1.1. Basis of preparation

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

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

For the purposes of preparing the financial statements, the department is a not-for-profit entity. The financial statements are prepared based on a 12 month reporting period and presented in Australian currency. The historical cost convention is used unless a different measurement basis is specifically disclosed in the note associated with the item measured.

GST collections and payments are reported in the department's controlled financial statements.

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

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

Assets and liabilities that are to be sold, consumed or realised as part of the normal operating cycle have been classified as current assets or current liabilities. All other assets and liabilities are classified as non-current.

Attorney-General's Department

Notes to and forming part of the financial statements

For the year ended 30 June 2021

1.2. Objectives and programs

Objectives

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

Planning and Local Government employees transferred from the Department of Infrastructure and Transport (DIT) to the department during 2020-21. This is represented by the Planning and Land Use Services, Office of Local Government, Office of the Valuer-General and Office of the Registrar-General programs which are outlined below. The effective date of the transfer was 1 October 2020.

The department provides the following programs:

Solicitor-General

The Solicitor-General is a statutory officer appointed by the Governor under the *Solicitor-General Act 1972*. The Solicitor-General is the second law officer of the state and, on the instructions of the Attorney-General, advises the state or appears as counsel on behalf of the state, including on behalf of the Crown Solicitor and Director of Public Prosecutions, as required.

Office of the Director of Public Prosecutions

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

Crown Solicitor's Office

Through the Attorney-General, the Crown Solicitor's Office provides legal services to Ministers and government agencies. The Crown Solicitor's Office provides timely, high quality legal services and advice to the government, particularly where the risk to government is high, where there is significant need for a public sector perspective, or the work is otherwise in the public interest. This is achieved through the provision of legal advice, representation, and commercial legal services.

South Australian Civil and Administrative Tribunal

The South Australian Civil and Administrative Tribunal provides a single, easy to find, easy to use body for fair and independent decision making and the timely and efficient resolution of disputes across a diverse range of civil and administrative areas.

Office of Parliamentary Counsel

The Office of Parliamentary Counsel provides legislative drafting services to the government and private members of parliament and manages a program for the revision and publication of legislation. This contributes 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 of Parliamentary Counsel include specialist legal advice, drafting and coordination.

Legislative and Policy Services

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

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2021

1.2. Objectives and programs (continued)

Consumer and Business Services

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

Forensic Science

Forensic Science provides forensic science services primarily relating to coronial and police investigations and ultimately supports the broader justice system by providing independent scientific and pathology services in the disciplines of Biology, Chemistry, Pathology and Toxicology. Forensic Science collaborates closely with the tertiary sector, in particular the three local universities, to ensure it maintains a high quality and contemporary scientific service through research, training and teaching.

Ombudsman

The Ombudsman is an independent statutory officer, who investigates and attempts to resolve complaints against state and local government agencies under the *Ombudsman Act 1972* and identifies and deals with misconduct and maladministration in public administration under the *Independent Commissioner Against Corruption Act 2012*. 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 including the review of freedom of information determinations.

Office of the Public Advocate

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

Office of the Commissioner for Equal Opportunity

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

Fines Enforcement and Recovery Unit

The Fines Enforcement and Recovery Unit manages overdue fines and expiations issued by authorities across South Australia, including court imposed pecuniary sums. The Unit also manages the recovery of Victims of Crime and Criminal Injury Compensation debts, and is able to recover civil (state) debts referred from state government entities. The Fines Unit does not issue fines, nor does it set fines rates or determine how or when fines should be applied. Fines are determined by legislation across three levels of government in South Australia and are issued by relevant authorities or ordered by a court.

State Records

State Records 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 also administers the state's Freedom of Information and privacy regimes and copyright agreements.

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2021

1.2. Objectives and programs (continued)

Justice Technology Services

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 SAPOL, Department for Correctional Services, Department for Child Protection, Courts Administration Authority, and the Department of Human Services. Justice Technology Services manages the Justice Information Exchange, a secure centralised facility that enables justice agencies to share information and to host their ICT systems with high availability and performance.

Planning and Land Use Services

Planning and Land Use Services provides advice to the Minister for Planning and Local Government on the preparation of new planning instruments, strategic planning and undertaking the assessment of complex land use proposals including the transition to a new planning system.

Office of the Valuer-General

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

Office of the Registrar-General

The Office of the Registrar-General is the regulatory body that oversees the performance of the contractual obligations and operational aspects of the land titling functions provided to the State by the service provider (Land Services SA) to ensure the integrity of the land register is maintained.

Office of Local Government

The Office of Local Government provides policy and other advice to the Minister for Planning and Local Government. This includes advice on the operation of the *Local Government Act 1999* and related legislation, the delivery of the Municipal Services in Aboriginal Communities Program, and on the functions of the Outback Communities Authority and the South Australian Local Government Grants Commission.

Other

Certain items of the department are not allocated to programs.

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

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2021

1.2. Objectives and programs

Income and expenses by program	Solicitor-General		Office of the Director of Public Prosecutions		Crown Solicitor's Office		South Australian Civil and Administrative Tribunal		Office of Parliamentary Counsel	
	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000
Income										
Appropriation	-	-	-	-	-	-	-	-	-	-
Fees and charges	-	-	959	976	25 817	25 652	3 617	3 678	-	-
Recoveries	-	-	1 880	1 051	5 515	5 557	245	265	258	335
Commonwealth - sourced grants and funding	-	-	-	-	-	-	-	-	-	-
Resources received free of charge	8	5	188	198	192	231	146	147	23	20
Grants and subsidies	-	-	155	185	155	176	34	77	-	-
Donated assets	-	646	-	9 465	-	11 190	-	-	-	-
SA Government grants, subsidies and transfers	-	-	-	149	-	907	-	26	-	95
Other income	-	-	-	-	-	-	-	-	-	-
Total income	8	651	3 182	12 024	31 679	43 713	4 042	4 193	281	450
Expenses										
Employee benefits	(118)	(43)	(22 107)	(21 922)	(31 421)	(32 392)	(9 209)	(8 166)	(2 830)	(3 000)
Supplies and services	(225)	(184)	(5 139)	(7 189)	(5 221)	(9 084)	(3 971)	(3 689)	(640)	(841)
Loss on revaluation of intangibles	-	-	-	-	-	-	-	-	-	-
Grants and subsidies	-	-	-	-	-	(336)	-	-	-	-
Depreciation and amortisation	-	-	(423)	(411)	-	(17)	(518)	(877)	-	-
Borrowing costs	-	-	-	(1)	-	(2)	-	(1)	-	-
Net loss from disposal of non-current assets	-	-	-	(730)	-	-	-	-	-	-
Other expenses	-	-	(985)	(748)	-	-	-	-	-	-
Total expenses	(343)	(227)	(28 654)	(31 001)	(36 642)	(41 831)	(13 698)	(12 733)	(3 470)	(3 041)
Net result	(335)	424	(25 472)	(18 977)	(4 963)	1 882	(9 656)	(8 540)	(3 189)	(3 591)

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2021

1.2. Objectives and programs (continued)

Income and expenses by program	Legislative and Policy Services		Consumer and Business Services		Forensic Science		Ombudsman		Office of the Public Advocate	
	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Income										
Appropriation	-	-	-	-	-	-	-	-	-	-
Fees and charges	-	-	43 755	41 475	1 525	1 437	-	-	-	-
Recoveries	783	726	1 582	1 068	1 003	885	412	772	98	-
Commonwealth - sourced grants and funding	13 596	6 782	-	-	-	-	-	-	-	-
Resources received free of charge	34	32	295	307	329	356	16	27	34	28
Grants and subsidies	-	-	198	-	-	-	-	-	31	-
Donated assets	-	1 506	-	-	-	-	-	-	-	-
SA Government grants, subsidies and transfers	-	110	-	193	-	153	-	189	-	12
Other income	-	-	47	-	-	-	-	-	-	-
Total income	14 413	9 156	45 877	43 043	2 857	2 831	428	988	163	40
Expenses										
Employee benefits	(4 671)	(4 935)	(20 209)	(21 784)	(17 791)	(18 447)	(2 456)	(2 873)	(5 185)	(4 103)
Supplies and services	(933)	(1 196)	(8 033)	(10 417)	(8 968)	(8 649)	(435)	(1 066)	(936)	(1 019)
Loss on revaluation of intangibles	-	-	-	-	-	-	-	-	-	-
Grants and subsidies	(18 515)	(7 136)	(364)	(401)	(92)	(93)	-	-	-	-
Depreciation and amortisation	-	-	(1 712)	(1 926)	(3 490)	(2 559)	(10)	(41)	(32)	(46)
Borrowing costs	-	-	(2)	(3)	(1)	(2)	-	-	-	-
Net loss from disposal of non-current assets	-	-	-	-	-	-	-	-	-	-
Other expenses	-	-	(52)	-	-	-	-	-	-	-
Total expenses	(24 119)	(13 267)	(30 372)	(34 531)	(30 342)	(29 750)	(2 901)	(3 980)	(6 153)	(5 168)
Net result	(9 706)	(4 111)	15 505	8 512	(27 485)	(26 919)	(2 473)	(2 992)	(5 990)	(5 128)

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2021

1.2. Objectives and programs (continued)

Income and expenses by program	Office of the Commissioner Fines Enforcement and for Equal Opportunity				Recovery Unit		State Records		Justice Technology Services		Planning and Land Use Services	
	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000
Income												
Appropriation	-	-	-	-	-	-	-	-	-	-	-	-
Fees and charges	139	185	24	-	134	150	11 482	13 238	10 268	-	-	-
Recoveries	31	124	-	11	70	-	-	-	1 848	-	-	-
Commonwealth - sourced grants and funding	-	-	-	-	-	-	-	-	-	-	-	-
Resources received free of charge	14	11	203	238	126	122	308	398	198	-	-	-
Grants and subsidies	-	-	600	738	-	-	-	-	1 313	-	-	-
Donated assets	-	860	-	-	-	671	-	1 235	-	-	-	-
SA Government grants, subsidies and transfers	-	4	-	27	-	10	-	13	-	-	-	-
Other income	-	-	8	31	50	111	137	261	121	-	-	-
Total income	184	1 184	835	1 045	380	1 064	11 927	15 145	13 748	-	-	-
Expenses												
Employee benefits	(1 034)	(1 245)	(9 116)	(8 897)	(3 162)	(3 207)	(4 527)	(4 399)	(13 729)	-	-	-
Supplies and services	(381)	(361)	(5 541)	(5 841)	(3 437)	(3 055)	(8 395)	(8 782)	(5 414)	-	-	-
Loss on revaluation of intangibles	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies	(5)	(5)	-	-	-	-	-	-	(10)	-	-	-
Depreciation and amortisation	-	(10)	(1 461)	(1 584)	(326)	(350)	(186)	(178)	(1 491)	-	-	-
Borrowing costs	-	-	-	(2)	-	(1)	(1)	(3)	-	-	-	-
Net loss from disposal of non-current assets	-	-	-	-	-	-	-	-	-	-	-	-
Other expenses	(16)	-	-	-	-	-	-	-	(11)	-	-	-
Total expenses	(1 436)	(1 621)	(16 118)	(16 324)	(6 925)	(6 613)	(13 109)	(13 362)	(20 655)	-	-	-
Net result	(1 252)	(437)	(15 283)	(15 279)	(6 545)	(5 549)	(1 182)	1 783	(6 907)	-	-	-

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2021

1.2. Objectives and programs (continued)

Income and expenses by program	Office of the Valuer- General		Office of the Registrar- General		Office of Local Government		Other		Total	
	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000
Income										
Appropriation	-	-	-	-	-	-	192 700	99 423	192 700	99 423
Fees and charges	669	-	15 117	-	-	-	-	-	113 506	86 791
Recoveries	288	-	245	-	-	-	-	-	14 258	10 794
Commonwealth - sourced grants and funding	-	-	-	-	-	-	-	-	13 596	6 782
Resources received free of charge	394	-	2 573	-	16	-	-	-	5 097	2 120
Grants and subsidies	-	-	-	-	-	-	-	-	2 486	1 176
Donated assets	-	-	-	-	-	-	-	-	-	25 573
SA Government grants, subsidies and transfers	-	-	-	-	-	-	-	-	-	1 888
Other income	-	-	-	-	-	-	-	-	363	403
Total income	1 351	-	17 935	-	16	-	192 700	99 423	342 006	234 950
Expenses										
Employee benefits	(2 670)	-	(737)	-	(952)	-	-	-	(151 924)	(135 413)
Supplies and services	(10 738)	-	(70 196)	-	(439)	-	-	-	(139 042)	(61 373)
Loss on revaluation of intangibles	-	-	(30 761)	-	-	-	-	-	(30 761)	-
Grants and subsidies	-	-	-	-	(4 581)	-	-	-	(23 567)	(7 971)
Depreciation and amortisation	-	-	(1 863)	-	-	-	-	-	(11 512)	(7 999)
Borrowing costs	(1)	-	(5)	-	-	-	-	-	(10)	(15)
Net loss from disposal of non-current assets	-	-	-	-	-	-	-	-	-	(730)
Other expenses	-	-	-	-	-	-	-	-	(1 064)	(748)
Total expenses	(13 409)	-	(103 562)	-	(5 972)	-	-	-	(357 880)	(214 249)
Net result	(12 058)	-	(85 627)	-	(5 956)	-	192 700	99 423	(15 874)	20 701

Attorney-General's Department
Notes to and forming part of the financial statements
As at 30 June 2021

2. Objectives and programs (continued)

Assets and liabilities by program as at 30 June	Solicitor-General		Office of the Director of Public Prosecutions		Crown Solicitor's Office		South Australian Civil and Administrative Tribunal		Office of Parliamentary Counsel	
	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Current assets										
Cash and cash equivalents	-	-	-	-	-	-	-	-	-	-
Receivables	-	3	300	202	6 303	6 603	203	259	64	110
Total current assets	-	3	300	202	6 303	6 603	203	259	64	110
Non-current assets										
Property, plant and equipment	-	-	-	15	-	-	3 314	5 102	1 337	-
Intangible assets	-	-	616	814	-	-	-	-	-	-
Total non-current assets	-	-	616	829	-	-	3 314	5 102	1 337	-
Total assets	-	3	916	1 031	6 303	6 603	3 517	5 361	1 401	110
Current liabilities										
Payables	(11)	(2)	(1 175)	(930)	(747)	(1 153)	(317)	(517)	(124)	(67)
Employee benefits	(17)	(6)	(2 517)	(2 698)	(3 578)	(4 012)	(823)	(913)	(349)	(348)
Financial liabilities	-	-	-	-	-	-	(45)	(72)	(18)	-
Provisions	(1)	-	(109)	(102)	(155)	(152)	(36)	(35)	(15)	(13)
Other current liabilities	-	-	-	-	-	-	-	-	-	-
Total current liabilities	(29)	(8)	(3 801)	(3 730)	(4 480)	(5 317)	(1 221)	(1 537)	(506)	(428)
Non-current liabilities										
Payables	(2)	(2)	(416)	(460)	(663)	(679)	(116)	(116)	(80)	(78)
Employee benefits	(18)	(17)	(4 423)	(4 955)	(7 053)	(7 325)	(1 230)	(1 253)	(846)	(846)
Financial liabilities	-	-	-	-	(1)	-	(21)	(71)	(8)	-
Provisions	-	-	-	-	-	-	-	-	-	-
Other liabilities	-	-	-	(41)	-	-	-	-	-	-
Total non-current liabilities	(20)	(19)	(4 839)	(5 456)	(7 717)	(8 004)	(1 367)	(1 440)	(934)	(924)
Total liabilities	(49)	(27)	(8 640)	(9 186)	(12 197)	(13 321)	(2 588)	(2 977)	(1 440)	(1 352)
Net assets	(49)	(24)	(7 724)	(8 155)	(5 894)	(6 718)	929	2 384	(39)	(1 242)

Attorney-General's Department
Notes to and forming part of the financial statements
As at 30 June 2021

1.3. Objectives and programs (continued)

Assets and liabilities by program as at 30 June	Legislative and Policy Services		Consumer and Business Services		Forensic Science		Ombudsman		Office of the Public Advocate	
	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Current assets										
Cash and cash equivalents	-	-	4 826	4 826	173	173	-	-	-	-
Receivables	2	110	1 249	6 439	1 209	795	-	239	44	-
Total current assets	2	110	6 075	11 265	1 382	968	-	239	44	-
Non-current assets										
Property, plant and equipment	-	-	1 929	6 442	12 951	14 791	437	-	1 786	719
Intangible assets	-	-	2 672	1 919	2 757	3 648	-	-	-	-
Total non-current assets	-	-	4 601	8 361	15 708	18 439	437	-	1 786	719
Total assets	2	110	10 676	19 626	17 090	19 407	437	239	1 830	719
Current liabilities										
Payables	(1 041)	(913)	(1 013)	(1 046)	(2 257)	(2 823)	(51)	(102)	(216)	(145)
Employee benefits	(484)	(631)	(2 424)	(2 620)	(2 131)	(2 328)	(287)	(388)	(551)	(467)
Financial liabilities	-	-	(26)	(93)	(175)	(210)	(6)	-	(24)	(10)
Provisions	(21)	(24)	(104)	(101)	(92)	(88)	(12)	(15)	(24)	(18)
Other current liabilities	-	-	(144)	(100)	-	(66)	-	-	(201)	-
Total current liabilities	(1 546)	(1 568)	(3 711)	(3 960)	(4 655)	(5 515)	(356)	(505)	(1 016)	(640)
Non-current liabilities										
Payables	(94)	(111)	(415)	(443)	(432)	(448)	(42)	(43)	(84)	(69)
Employee benefits	(1 002)	(1 210)	(4 407)	(4 791)	(4 588)	(4 836)	(446)	(464)	(892)	(743)
Financial liabilities	-	-	(12)	(91)	(82)	(207)	(3)	-	(11)	(10)
Provisions	-	-	-	-	-	-	-	-	-	-
Other liabilities	-	-	(1)	(96)	(1)	(183)	-	-	-	-
Total non-current liabilities	(1 096)	(1 321)	(4 835)	(5 421)	(5 103)	(5 674)	(491)	(507)	(987)	(822)
Total liabilities	(2 642)	(2 889)	(8 546)	(9 381)	(9 758)	(11 189)	(847)	(1 012)	(2 003)	(1 462)
Net assets	(2 640)	(2 779)	2 130	10 245	7 332	8 218	(410)	(773)	(173)	(743)

Attorney-General's Department
Notes to and forming part of the financial statements
As at 30 June 2021

1.2. Objectives and programs (continued)

Assets and liabilities by program as at 30 June	Office of the Commissioner for Equal Opportunity		Fines Enforcement and Recovery Unit		State Records		Justice Technology Services		Planning and Land Use Services	
	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Current assets										
Cash and cash equivalents	-	-	-	-	-	-	-	-	-	-
Receivables	25	9	84	92	75	43	825	1 107	8 297	-
Total current assets	25	9	84	92	75	43	825	1 107	8 297	-
Non-current assets										
Property, plant and equipment	-	-	1 400	433	3 735	1 509	700	1 631	4 698	-
Intangible assets	-	-	2 114	3 063	-	-	174	-	29 029	-
Total non-current assets	-	-	3 514	3 496	3 735	1 509	874	1 631	33 727	-
Total assets	25	9	3 598	3 588	3 810	1 552	1 699	2 738	42 024	-
Current liabilities										
Payables	(40)	(59)	(1 194)	(982)	(248)	(274)	(968)	(1 799)	(4 938)	-
Employee benefits	(96)	(109)	(809)	(952)	(322)	(340)	(716)	(615)	(2 820)	-
Financial liabilities	-	-	(19)	(6)	(51)	(21)	(9)	(23)	(64)	-
Provisions	(4)	(4)	(35)	(36)	(16)	(15)	(31)	(23)	(122)	-
Other current liabilities	-	-	(316)	(431)	-	-	-	-	-	-
Total current liabilities	(140)	(172)	(2 373)	(2 407)	(637)	(650)	(1 724)	(2 460)	(7 944)	-
Non-current liabilities										
Payables	(12)	(13)	(133)	(146)	(63)	(67)	(143)	(129)	(415)	-
Employee benefits	(141)	(132)	(1 412)	(1 569)	(668)	(724)	(1 513)	(1 405)	(4 413)	-
Financial liabilities	-	-	(9)	(6)	(24)	(21)	(4)	(23)	(30)	-
Provisions	-	-	-	-	(1 372)	(816)	-	-	-	-
Other liabilities	-	-	-	(153)	-	-	-	-	(6)	-
Total non-current liabilities	(153)	(145)	(1 554)	(1 874)	(2 127)	(1 628)	(1 660)	(1 557)	(4 864)	-
Total liabilities	(293)	(317)	(3 927)	(4 281)	(2 764)	(2 278)	(3 384)	(4 017)	(12 808)	-
Net assets	(268)	(308)	(329)	(693)	1 046	(726)	(1 685)	(1 279)	29 216	-

Attorney-General's Department
Notes to and forming part of the financial statements
As at 30 June 2021

1.2. Objectives and programs (continued)

Assets and liabilities by program as at 30 June	Office of the Valuer-General		Office of the Registrar-General		Office of Local Government		Other		Total	
	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000		
Current assets										
Cash and cash equivalents	-	-	-	-	-	-	37 615	19 615	42 614	24 614
Receivables	7 494	-	2 452	-	-	-	-	-	28 626	16 011
Total current assets	7 494	-	2 452	-	-	-	37 615	19 615	71 240	40 625
Non-current assets										
Property, plant and equipment	371	-	666	-	-	-	-	-	33 324	30 642
Intangible assets	-	-	275 221	-	463	-	-	-	313 046	9 444
Total non-current assets	371	-	275 887	-	463	-	-	-	346 370	40 086
Total assets	7 865	-	278 339	-	463	-	37 615	19 615	417 610	80 711
Current liabilities										
Payables	(2 171)	-	(10 670)	-	(1 026)	-	-	-	(28 207)	(10 812)
Employee benefits	(464)	-	(206)	-	(187)	-	-	-	(18 781)	(16 427)
Financial liabilities	(5)	-	(9)	-	-	-	-	-	(451)	(435)
Provisions	(20)	-	(9)	-	(8)	-	-	-	(814)	(626)
Other current liabilities	-	-	-	-	-	-	-	-	(661)	(597)
Total current liabilities	(2 660)	-	(10 894)	-	(1 221)	-	-	-	(48 914)	(28 897)
Non-current liabilities										
Payables	(74)	-	(33)	-	(35)	-	-	-	(3 252)	(2 804)
Employee benefits	(785)	-	(341)	-	(373)	-	-	-	(34 551)	(30 270)
Financial liabilities	(2)	-	(4)	-	-	-	-	-	(211)	(429)
Provisions	-	-	-	-	-	-	-	-	(1 372)	(816)
Other liabilities	-	-	(61)	-	-	-	-	-	(69)	(473)
Total non-current liabilities	(861)	-	(439)	-	(408)	-	-	-	(39 455)	(34 792)
Total liabilities	(3 521)	-	(11 333)	-	(1 629)	-	-	-	(88 369)	(63 689)
Net assets	4 344	-	267 006	-	(1 166)	-	37 615	19 615	329 241	17 022

Attorney-General's Department
Notes to and forming part of the financial statements
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1.3. Impact of COVID-19 pandemic on the department

The COVID-19 pandemic has impacted on the operations of the department and the impacts are included under the relevant disclosure notes. The key impacts in 2020-21 were:

- Commonwealth revenues of \$2.3 million to help the legal assistance sector respond to increased demand due to COVID-19
- A reduction in Liquor Licensing Fee revenue due to temporary fee relief (\$1.2 million) being provided to the industry
- Continued provision of legal advice, largely non-billable, by the Crown Solicitors Office on COVID-19 matters which amounted to \$0.8 million.

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2021

1.4. Changes to the department

As a result of an administrative arrangements outlined in the Government Gazette on 29 July 2020 the ministerial responsibilities of the Planning and Local Government, formerly with DIT, transferred to the Attorney-General.

A Chief Executive Agreement between both departments transferred DIT employees in the Planning and Local Government directorate to the department. This is represented by the Planning and Land Use Services, Office of the Local Government, Office of the Valuer-General and Office of the Registrar-General programs which are outlined in note 1.2.

The effective date of the transfer was 1 October 2020.

Transferred In

Total income and expenses attributable to Planning and Local Government for 2020-21:	1 July 2020 to 30 September 2020 \$'000	1 October 2020 to 30 June 2021 \$'000	Total \$'000
Fees and charges	17 840	25 454	43 294
SA Government grants, subsidies and transfers	6 700	1 085	7 785
Sales of goods and services	4 707	-	4 707
Recoveries	-	2 042	2 042
Other income	13	330	343
Total income	29 260	28 911	58 171
Employee benefits expenses	4 880	13 554	18 434
Supplies and services	23 508	69 392	92 900
Total expenses	28 388	82 946	111 334
Net result	872	(54 035)	(53 163)

On transfer of Planning and Local Government the department recognised the following assets and liabilities:

	1 October 2020 \$'000	Total \$'000
Receivables	3 870	3 870
Property, Plant and Equipment	578	578
Intangibles	334 145	334 145
Total assets	338 593	338 593
Payables	7 416	7 416
Employee benefits	8 151	8 151
Total liabilities	15 567	15 567
Total net assets received	323 026	323 026

Net assets assumed by the department because of the administrative restructure are the carrying amount of those assets in the transferor's Statement of Financial Position immediately prior to transfer. The net assets transferred were treated as a contribution by the government as owner.

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2021

1.4 Changes to the department (continued)

The department acquired the service concession assets, included in the intangibles, on the transfer of Planning and Local Government from 1 October 2020. Service concession assets were recognised at the amounts they were recognised by DIT immediately prior to transfer (refer note 5.4).

1.5. Budget performance

The budget performance table compares the department's outcomes against budget information presented to Parliament (2020-21 Budget Paper 4). Appropriation reflects appropriation issued to special deposit accounts and deposits accounts controlled by the department. The budget amounts have not been adjusted to reflect revised budgets or administrative restructures. The budget process is not subject to audit.

	Note	Original budget 2021 \$'000	Actual 2021 \$'000	Variance \$'000
Statement of Comprehensive Income				
Income				
Appropriation		182 398	192 700	10 302
Fees and charges	a	133 832	113 506	(20 326)
Recoveries		13 754	14 258	504
Commonwealth - sourced grants and funding		13 834	13 596	(238)
Resources received free of charge		2 249	5 097	2 848
Grants and subsidies		502	2 486	1 984
Other income		6 247	363	(5 884)
Total income		352 816	342 006	(10 810)
Expenses				
Employee benefits		169 188	151 924	(17 264)
Supplies and services		147 161	139 042	(8 119)
Loss on revaluation of intangibles	b	-	30 761	30 761
Grants and subsidies		22 868	23 567	699
Depreciation and amortisation		12 991	11 512	(1 479)
Borrowing costs		30	10	(20)
Other expenses		5 238	1 064	(4 174)
Total expenses		357 476	357 880	404
Net result		(4 660)	(15 874)	(11 214)
Other comprehensive income				
<i>Items that will not be reclassified to net result</i>				
Changes to asset revaluation surplus	c	-	5 289	5 289
Total other comprehensive income		-	5 289	5 289
Total comprehensive result		(4 660)	(10 585)	(5 925)

Attorney-General's Department
Notes to and forming part of the financial statements
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1.5. Budget performance (continued)

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

- a Variance is mainly due to the original budget recognising the transfer of Planning and Local Government from DIT from 1 July 2020, whereas the actual is based on an effective date of 1 October 2020.
- b Variance relates to the revaluation of data held in the South Australian Integrated Land Information System (SAILIS), to ensure the value recognised at 30 June 2021 is the current replacement cost, as required under AASB 1059.
- c Variance relates to a gain on revaluation following an independent valuation of the department's leasehold improvements as at 30 June 2021.

	Note	Original budget 2021 \$'000	Actual 2021 \$'000	Variance \$'000
Investing expenditure summary				
Total new projects	d	2 300	1 051	(1 249)
Total existing projects	e	7 390	4 586	(2 804)
Total annual programs	f	2 076	3 090	1 014
Total investing expenditure		11 766	8 727	(3 039)

- d The majority of the variance relates to end-of-year carryovers (\$1.137m) that have been submitted to DTF.
- e The Original Budget of \$7.390m was reduced by \$1.2m. The revised variance is mainly due to the Capital budget of \$1.036m that was available in 2020-21 from the GPO Exchange fit-out (total \$26.6m). The major accommodation fitout was completed in 2019-20, and the remaining expenditure in 2020-21 was for various ICT-related initiatives associated with the move (e.g. Tablet replacement to enable better mobility). This was recognised as operating expenditure rather than investing/capital spend.
- f AGD was required to incur additional investing costs to replace critical equipment in Forensic Science SA and necessary ICT initiatives (some of which is in response to Covid).

1.6. Significant transactions with government related entities

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

- \$24.9 million in fees and charges received from various SA Government entities for legal services provided by the Crown Solicitor's Office.
- \$18.4 million payments to DIT for accommodation.
- \$11.5 million in fees and charges received from various SA Government entities for network services provided by Justice Technology Services. Refer to note 2.2.

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2021

2. Income

2.1. Appropriation

	2021 \$'000	2020 \$'000
Appropriations from Consolidated Account pursuant to the Appropriation Act	192 700	99 423
Total appropriations	192 700	99 423

Appropriations are recognised on receipt.

Appropriation pursuant to the Appropriation Act consist of \$185 million (2020: \$94 million) for operational funding and \$8 million (2020: \$5 million) for capital projects. This appropriation comprises money issued and applied to the department as per Schedule 1 of the act, varied pursuant to section 5 of the act for changed functions and duties of the department.

Appropriation in 2020-21 associated with the transfer of Planning and Local Government amounted to \$88.1 million

2.2. Fees and charges

	2021 \$'000	2020 \$'000
Licence and regulatory fees	40 142	38 056
Legal services	24 877	25 150
Land services fees	15 206	-
Network services	11 513	13 236
Planning and land use services	10 158	-
Recovery of expenditure	8 910	8 521
Forensic services	1 529	1 437
Other	1 171	391
Total fees and charges	113 506	86 791

All revenue from fees and charges is revenue recognised from contracts with customers

The department recognises revenue (contracts with customers) from the following major sources:

Licence and regulatory fees

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

Legal services

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

Land services fees

PlanSA provide land, building and planning development application services for the assessment of development plans for development approval. These services include the assessment of applications for subdividing land, amalgamation of property, state and local heritage listed places and objects and development applications. Revenue from land services fees are recognised at a point in time.

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2021

2.3. Donated Asset

	2021	2020
	\$'000	\$'000
Donated asset	-	25 573
Total donated asset revenue	-	25 573

Represents the recognition of the fit-out associated with the GPO Exchange building including \$21.7 million for leasehold improvements and \$3.8 million in low value assets that were expensed. DIT project managed the fit-out and transferred the asset to the department on completion.

2.4. Recoveries

	2021	2020
	\$'000	\$'000
Recovery of expenditure for:		
Crown Solicitor's Office	4 740	4 343
Planning and Land Use Services	1 764	-
Office of the Director of Public Prosecutions	1 614	834
Consumer and Business Services	1 205	1 062
Forensic Science	862	702
Justice Policy and Analytics	651	544
Ombudsman	354	608
Parliamentary Counsel	222	266
SA Civil and Administrative Tribunal	211	210
Other	2 635	2 225
Total recoveries	14 258	10 794

2.5. Commonwealth – sourced grants and funding

	2021	2020
	\$'000	\$'000
National Legal Assistance - Aboriginal Legal Services	5 192	-
National Legal Assistance - Community Legal Centres	5 073	4 232
Legal Assistance funding - COVID-19	2 289	2 258
Legal Assistance funding - Bushfire Support	583	292
National Legal Assistance - Administration	459	-
Total commonwealth sourced grants and funding	13 596	6 782

Commonwealth-sourced grants and funding are recognised in accordance with AASB1058 as income on receipt. Obligations under Commonwealth-sourced grants and funding are required to be met by the State of South Australia.

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2021

2.6. SA Government grants, subsidies and transfers

	2021	2020
	\$'000	\$'000
Recovery from the Department of Treasury and Finance for TVSPs	-	1 888
Total SA Government grants, subsidies and transfers	-	1 888

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

2.7. Resources received free of charge

	2021	2020
	\$'000	\$'000
Services received free of charge - Department of the Premier and Cabinet - ICT	2 819	-
Services received free of charge - Shared Services SA	2 278	2 120
Total services received free of charge	5 097	2 120

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

The department receives Accounting, Taxation, Payroll, Accounts Payable and Accounts Receivable services from Shared Services SA. Information, Communication and Technology services are received from the Department of the Premier and Cabinet, following Cabinet's approval to cease intra-government charges.

A corresponding expense is recognised in the financial statements (see note 4.1).

2.8. Grants and subsidies

	2021	2020
	\$'000	\$'000
Planning and Land Use Services	1 194	-
Fines Enforcement and Recovery Unit	546	581
Consumer and Business Services	180	-
Office of the Director of Public Prosecutions	141	146
Crown Solicitors Office	141	138
Other	284	311
Total grants and subsidies received	2 486	1 176

2.9. Other income

	2021	2020
	\$'000	\$'000
Other	363	403
Total other income	363	403

Other income consists of refunds and other recoveries.

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2021

3. Boards, Committees and Employees

3.1. Key management personnel

Key management personnel of the department include the Attorney-General, the Chief Executive Officer and the 11 members of the Executive Management Group who have responsibility for the strategic direction and management of the department. Total compensation for key management personnel was \$3.8 million in 2020-21 and \$3.5 million in 2019-20.

The compensation disclosed in this note excludes salaries and other benefits the Attorney-General receives. The Attorney-General's remuneration and allowances are set by the *Parliamentary Remuneration Act 1990* and the Remuneration Tribunal of SA respectively and are payable from the Consolidated Account under section 6 of the *Parliamentary Remuneration Act 1990*. Compensation detailed below excludes the salaries and other benefits the Public Trustee receives as key management personnel, as these are reflected in the Public Trustee financial statements.

	2021	2020
	\$'000	\$'000
Compensation		
Salaries and other short term employee benefits	3 386	3 078
Post-employment benefits	416	389
Total compensation	3 802	3 467

Salaries and other short term employee benefits include salaries and wages, terminal annual leave and SERL, fringe benefits tax paid and salary sacrifice. Post-employment benefits include employer superannuation. Other long-term employment benefits include terminal long service leave only.

Transactions with key management personnel and other related parties

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

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2021

3.2. Boards and committee members

Members during the 2020-21 financial year were:

Audit and Risk Management Committee

D Contala
A Kilvert *
A Williams *
C Pearman * (expired August 2020)
E Labadas *
P Wilksch *
P Chau *
R Parry *
L Wilson – Wilde * (appointed June 2021)
S Smith * (appointed December 2020)

State Records Council

R K Foster
SE Marsden
K Nicholas
I T Sutherland
K White
H M Donovan
K Hazel
A Lindsay
D F Hanchant-Nichols

State Commission Assessment Panel

D Mutton
R Thomas
J Eckert
E Herriman
P Leadbeter
G Pember
M D Adcock

State Planning Commission

H Dyer
M Lennon (resigned March 2021)
S Smith*
C Holden
A Holmes

Building Technical Panel

D Frisby (appointed October 2020)
J Shillabeer (appointed October 2020)
J Payne (appointed October 2020)
J Cibich* (appointed October 2020)
B Fennel (appointed October 2020)
B Steer (appointed October 2020)
P Murton (appointed October 2020)
N Ingerson (appointed October 2020)
M Centofanti (appointed October 2020)
L Bertholini (appointed October 2020)

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2021

3.2. Boards and committee members (continued)

SA Civil and Administrative Tribunal

K J Bean	C C Bindon
M Berg (formally Bagato) (expired October 2020)	J Pappin
J Barnes	R J Johns
A M Bills (appointed December 2020)	M R Moy
L R Budden (appointed December 2020)	SW Byrne
L D Byrt	D A Cherry
B M Caldeira	P C McEntee
S E Carlton (expired December 2020)	J C McMahan
J M Carrel	D M Kay
D T Coyte (expired October 2020)	O R Frank
J Cowdroy (expired December 2020)	E Golding
R Croser	S M Raphael
C J D'Arcy	D M Close
M Demosthenous (appointed December 2020)	N M Gross-Parsons
P J Duffy (resigned October 2020)	A Cocchiaro
J S Dunstone	M P Parsons
J D Forgan	B A Coombe
M E Fuller (appointed December 2020)	C E Dolling
S E Gooch	K H Baillie
J Gipslis (expired October 2020)	A M Davis
D E Gursansky	P A Glover
B G Harvey	R J Hopprich
L Hastwell	A R Kellie
R F Hordern	G D Martin
J Hundertmark (expired March 2021)	J E McNicholl
A R Hunter (appointed December 2020)	R J Menz
J Irving	J R Nelson (expired June 2021)
M T Kennedy	M D Peters
G B Kirkham (appointed December 2020)	P J Rea
J Lammersma (expired October 2020)	P D Roberts
A Lazarevich	T W Sparrow
M C Madden	
H R Mares	
K P Mcevoy	
J L McGrath (expired December 2020)	
T A Micallef	

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2021

3.2. Boards and committee members (continued)

SA Civil and Administrative Tribunal (continued)

A V Moroney (appointed December 2020)	E Stratton-Smith
J R Moularadellis	A E Trengove
M Murphy (appointed December 2020)	H Ward
J M Petrie	D P Watson (expired October 2020)
G L Rawson (expired October 2020)	K A Pligl (appointed December 2020)
A P Reilly	S N Robson (appointed December 2020)
J C Richardson (appointed October 2020)	J H Sanders (appointed December 2020)
K A Ryan (appointed December 2020)	C L Wilson (expired December 2020)
R R Schroeder	

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

Board and committee remuneration

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

	2021	2020
\$0 - \$19 999	111	92
\$20 000 - \$39 999	7	9
\$40 000 - \$59 999	10	6
\$60 000 - \$79 999	6	4
\$80 000 - \$99 999	5	6
\$100 000 - \$119 999	2	2
\$120 000 - \$139 999	1	2
\$140 000 - \$159 999	1	-
Total number of members	143	121

The total remuneration received or receivable by members was \$2.1 million (2020: \$1.9 million). Amounts paid to a superannuation plan for board/ committee members was \$0.26 million (2020: \$0.14 million). Remuneration of members reflects all costs of performing board/committee member duties including sitting fees, superannuation contributions, salary sacrifice benefits, fringe benefits and related fringe benefits tax.

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

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2021

3.3. Employee benefits expenses

Employee benefits expenses

	2021	2020
	\$'000	\$'000
Salaries and wages	117 337	101 520
Employment on-costs - superannuation	13 053	11 988
Annual leave	10 328	9 512
Employment on-costs - payroll tax	6 984	6 272
Board fees	2 147	1 912
Workers' compensation	911	305
Skills and experience retention leave (SERL)	787	663
Long service leave (LSL)	316	1 147
Targeted voluntary separation packages (refer below)	-	1 989
Other employee related expenses	61	105
Total employee benefits expenses	151 924	135 413

Employment on costs - superannuation

The superannuation employment on-cost charge represents the department's contributions to superannuation plans in respect of current services of current employees.

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2021

3.3. Employee benefits expenses (continued)

Executive remuneration

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

	2021	2020
	Number	Number
\$154 001 to \$174 000	65	53
\$174 001 to \$194 000*	15	20
\$194 001 to \$214 000	12	6
\$214 001 to \$234 000*	18	18
\$234 001 to \$254 000	6	5
\$254 001 to \$274 000	6	7
\$274 001 to \$294 000	3	3
\$294 001 to \$314 000	6	4
\$314 001 to \$334 000	3	3
\$334 001 to \$354 000	1	5
\$354 001 to \$374 000	2	1
\$394 001 to \$414 000	-	2
\$434 001 to \$454 000	1	1
\$454 001 to \$474 000	1	1
\$514 001 to \$534 000	-	1
\$534 001 to \$554 000	1	-
\$614 001 to \$634 000	2	4
\$634 001 to \$654 000	2	-
\$654 001 to \$674 000	1	-
Total number of officers	145	134

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

Total remuneration received by these officers for the year was \$32.3 million (2020: \$30.5 million).

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

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2021

3.3. Employee benefits expenses (continued)

Executive remuneration by category

	2021	2020
	Number	Number
Legal	99	93
Executive	26	21
Other	20	20
Total number of officers	145	134

Targeted voluntary separation packages (TVSP)

The number of employees who received a TVSP in the reporting period was nil (20).

	2021	2020
	\$'000	\$'000
Amounts paid to separated employees:		
TVSP	-	1 989
Leave paid to separated employees	-	1 435
Recovery from the Department of Treasury and Finance	-	(1 888)
Net cost to the department	-	1 536

3.4. Employee benefits liability

	2021	2020
	\$'000	\$'000
Current		
Annual leave	11 486	9 310
Accrued salaries and wages	4 328	3 211
Long service leave	1 957	3 106
Skills and experience retention leave	1 010	800
Total current employee benefits	18 781	16 427
Non-current		
Long service leave	34 551	30 270
Total non-current employee benefits	34 551	30 270
Total employee benefits	53 332	46 697

Employee benefits accrue as a result of services provided up to the reporting date that remain unpaid. Long-term employee benefits are measured at present value and short-term employee benefits are measured at nominal amounts.

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

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

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

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

Long service leave

The liability for long service leave is measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. Details about the measurement of long service leave liability is provided at note 11.1.

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2021

4. Expenses

Employee benefits expenses are disclosed in note 3.3.

4.1. Supplies and services

	2021	2020
	\$'000	\$'000
Contract payments – Land Administration Services	69 444	-
Accommodation	21 310	23 772
Information technology and communications	18 866	16 624
Contract staff	6 165	1 501
Shared Services SA charges	2 365	2 208
Outsourced services	2 405	2 549
Office expenses	1 577	1 777
Laboratory supplies	1 480	1 770
Repairs, maintenance and minor purchases	1 427	1 156
Legal fees	1 055	681
Staff payments	968	1 067
Promotions and publications	922	739
Consultants	688	1 211
Telephone related expenses	662	1 283
Storage and archive costs	359	353
Tax payments	286	321
Motor vehicle expenses	127	160
Other	8 936	4 201
Total supplies and services	139 042	61 373

Refer to note 2.7 for an explanation on Shared Services SA charges.

Accommodation

Most of the department's accommodation is provided by the DIT under Memoranda of Administrative Arrangement (MoAAs) issued in accordance with Government-wide accommodation policies. These arrangements do not meet the definition of a lease set out in AASB 16. Information about accommodation incentives relating to this arrangement is shown in note 7.4.

Consultants

The number of consultancies and the dollar amount paid/payable (included in supplies and services expense) to consultants that fell within the following bands:

	No.	2021	No.	2020
		\$'000		\$'000
Below \$10 000	9	34	16	59
Between \$10 000 and \$50 000	15	349	11	286
Above \$50 000	3	305	4	866
Total	27	688	31	1 211

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2021

4.2. Grants and subsidies

	2021	2020
	\$'000	\$'000
National Legal Assistance - Community Legal Services	6 241	5 403
National Legal Assistance - Aboriginal Legal Services	5 192	-
Legal Assistance funding - COVID-19	4 546	-
Office of the Local Government	2 911	-
Planning and Land Use Services	1 615	-
Legal Assistance funding - Bushfire Support	875	-
Policy and Research	728	795
Crime Prevention and CCTV	710	637
Native Title	-	330
Other	749	806
Total grants and subsidies	23 567	7 971

4.3. Depreciation and amortisation

	2021	2020
	\$'000	\$'000
Depreciation		
Plant and equipment	1 208	631
Information technology	340	177
Right-of-use buildings	192	192
Right-of-use vehicles	163	210
Total depreciation	1 903	1 210
Amortisation		
Intangible assets	5 894	3 572
Leasehold improvements	3 715	3 217
Total amortisation	9 609	6 789
Total depreciation and amortisation	11 512	7 999

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

Library collections are not depreciated.

Useful lives

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

Class of asset	Useful life (years)
Buildings and Other Structures	5-80
Leasehold Improvements	1-12
Plant and equipment	1-16
Intangible Assets	1-10
Information Technology	3-12
Radio Network Assets	5-40
Right-of-use assets	1-18

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2021

4.3 Depreciation and amortisation (continued)

The amortisation period and the amortisation method for intangible assets is reviewed on an annual basis.

Review of accounting estimates

Assets' residual values, useful lives and amortisation methods are reviewed and adjusted if appropriate, on an annual basis. Changes in the expected life or the expected pattern of consumption of future economic benefits embodied in the asset are accounted for prospectively by changing the time period or method, as appropriate, which is a change in accounting estimate. There were no changes to accounting estimates for the year ended 30 June 2021.

4.4. Other expenses

	2021	2020
	\$'000	\$'000
Witness expenses	600	405
Donated assets	31	-
Other *	433	343
Total other expenses	1 064	748

* Includes audit fees paid / payable to the Auditor-General's Department relating to work performed under the *Public Finance and Audit Act 1987* of \$326 000 (2020: \$295 000). No other services were provided by the Auditor-General's Department.

4.5. Net loss from the disposal of property, plant and equipment

	2021	2020
	\$'000	\$'000
Leasehold improvements		
Proceeds from disposal	-	-
Less carrying amount of assets disposed	-	688
Net loss from disposal of leasehold improvements	-	688
Plant and equipment		
Proceeds from disposal	-	-
Less carrying amount of assets disposed	-	33
Net loss from disposal of plant and equipment	-	33
Information Technology		
Proceeds from disposal	-	-
Less carrying amount of assets disposed	-	9
Net loss from disposal of information technology	-	9
Total assets		
Total proceeds from disposal	-	-
Less total carrying amount of assets disposed	-	730
Total net gain/ (loss) from disposal of non-current assets	-	730

Losses on disposal are recognised at the date control of the asset is passed to the buyer and are determined after deducting the carrying amount of the asset from the proceeds at that time. When revalued assets are sold, the revaluation surplus is transferred to retained earnings.

Attorney-General's Department
Notes to and forming part of the financial statements
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5. Non-financial assets

5.1. Property, plant and equipment by asset class

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

	2021 \$'000	2020 \$'000
Right of use buildings		
Right of use buildings at cost	865	865
Accumulated depreciation	(384)	(192)
Total right of use buildings	481	673
Leasehold improvements		
Leasehold improvements at fair value	29 828	43 018
Accumulated amortisation	(3 122)	(18 155)
Total leasehold improvements	26 706	24 863
Plant and equipment		
Plant and equipment at fair value	19 020	15 475
Accumulated depreciation	(14 260)	(11 970)
Total plant and equipment	4 760	3 505
Right of use vehicles		
Right of use vehicles at cost	443	352
Accumulated depreciation	(220)	(141)
Total right of use vehicles	223	211
Information technology		
Information technology at fair value	4 208	3 804
Accumulated depreciation	(3 520)	(3 191)
Total information technology	688	613
Library collections		
Library collections at cost (deemed fair value)	406	407
Total library collections	406	407
Capital work in progress		
Capital work in progress at cost	60	370
Total capital work in progress	60	370
Total property, plant and equipment	33 324	30 642

Attorney-General's Department
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5.2. Property, plant and equipment owned by the department

Property, plant and equipment owned by the department with a value equal to or in excess of \$10 000 is capitalised, otherwise it is expensed.

Property, plant and equipment owned by the department is recorded at fair value. Detail about the department's approach to fair value is set out in note 11.2.

Donated asset

Refer to note 2.3.

Impairment

Property, plant and equipment owned by the department have not been assessed for impairment as they are non-cash generating assets, that are specialised in nature and held for continual use of their service capacity and are subject to regular revaluation.

Reconciliation 2020-21

The following table shows movement in property, plant and equipment during 2020-21:

	Leasehold improvements	Plant and equipment	Information technology	Library collections	Capital work in progress	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at the beginning of the period	24 863	3 505	613	407	370	29 758
Acquisitions	5	2 092	132	(1)	61	2 289
Depreciation and amortisation	(3 715)	(1 208)	(340)	-	-	(5 263)
Donated asset	(31)	-	-	-	-	(31)
Transfer in from restructure	217	109	5	-	247	578
Transfers to/(from) work in progress	78	262	278	-	(618)	-
Revaluation increment	5 289	-	-	-	-	5 289
Carrying amount at the end of the period	26 706	4 760	688	406	60	32 620

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2021

5.2 Property, plant and equipment owned by the department (continued)

Reconciliation 2019-20

The following table shows movement in property, plant and equipment during 2019-20:

	Leasehold improvements	Plant and equipment	Information technology	Library collections	Capital work in progress	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at the beginning of the period	7 152	1 724	370	407	57	9 710
Acquisitions	-	2 441	429	-	463	3 333
Depreciation and amortisation	(3 217)	(631)	(177)	-	-	(4 025)
Donated asset	21 754	-	-	-	-	21 754
Transfers to/(from) work in progress	150	-	-	-	(150)	-
Disposals	(688)	(33)	(9)	-	-	(730)
Other	(288)	4	-	-	-	(284)
Carrying amount at the end of the period	24 863	3 505	613	407	370	29 758

Attorney-General's Department
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5.3. Property, plant and equipment leased by the department

Reconciliation 2020-21	ROU Buildings \$'000	ROU Vehicles \$'000	Total \$'000
Carrying amount at the beginning of the period	673	211	884
Depreciation and amortisation	(192)	(163)	(355)
Acquisitions	-	175	175
Carrying amount at the end of the period	481	223	704

Reconciliation 2019-20	ROU Buildings \$'000	ROU Vehicles \$'000	Total \$'000
Carrying amount at the beginning of the period	-	-	-
Depreciation and amortisation	(192)	(210)	(402)
Additions on recognition of AASB 16	865	421	1 286
Carrying amount at the end of the period	673	211	884

Property, plant and equipment leased by the department as lessee are measured at cost.

Short-term leases of 12 months or less and low value leases where the underlying asset value is less than \$15,000 are not recognised as right-of-use assets. The associated lease payments are recognised as an expense and are disclosed in note 4.1.

The department has a limited number of leases:

- 28 motor vehicle leases with the South Australian Government Financing Authority (SAFA). Motor vehicle leases are non-cancellable, with rental payments monthly in arrears. Motor vehicle lease terms can range from 3 years (60,000km) up to 5 years (100,000km). No variable lease payments are provided for in the lease agreements and no options exist to renew the leases at the end of their term.
- A lease with the Courts Administration Authority for accommodation at Port Adelaide for the right of use for office space for the Fines Enforcement and Recovery Unit.

The lease liabilities related to the right-of-use assets are disclosed in note 7.2. The department's maturity analysis of its lease liabilities is disclosed in note 11.3. Expenses related to leases, including depreciation and interest expenses, are disclosed in note 4. Cash outflows related to leases are disclosed in note 8.2.

Impairment

Property, plant and equipment leased by the department has been assessed for impairment. There was no indication of impairment. No impairment loss or reversal of impairment loss was recognised.

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2021

5.4. Intangible assets

	2021	2020
	\$'000	\$'000
Service concession assets - data		
Service concession asset - data	264 117	-
Total service concession asset - data	<u>264 117</u>	<u>-</u>
Service concession assets - software		
Service concession asset - software	13 207	-
Accumulated amortisation	(1 448)	-
Total service concession asset - software	<u>11 759</u>	<u>-</u>
Computer software		
Internally developed computer software	57 876	23 661
Accumulated amortisation	(22 646)	(14 379)
Total internally generated computer software	<u>35 230</u>	<u>9 282</u>
Computer software intangible work in progress		
Intangible work in progress at cost	1 940	162
Total work in progress	<u>1 940</u>	<u>162</u>
Total intangibles	<u><u>313 046</u></u>	<u><u>9 444</u></u>

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

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

The internally developed computer software mostly relates to the departments ePlanning system with a remaining useful life of 9 years and 9 months and carrying amount of \$28.8m.

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5.4 Intangible assets (continued)

Intangibles reconciliation 2020-21

The following table shows movement in intangibles during 2020-21:

	Service concession asset - data	Service concession asset - software	Computer software	Intangible work in progress	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at the beginning of the period	-	-	9 282	162	9 444
Acquisitions	-	47	329	5 736	6 112
Transfers to/(from) work in progress	-	126	29 721	(29 847)	-
Amortisation	-	(1 448)	(4 446)	-	(5 894)
Revaluation decrement	(30 761)	-	-	-	(30 761)
Transfers in from restructure	294 878	13 034	344	25 889	334 145
Carrying amount at the end of the period	264 117	11 759	35 230	1 940	313 046

Intangibles reconciliation 2019-20

The following table shows movement in intangibles during 2019-20:

	Computer software	Intangible work in progress	Total
	\$'000	\$'000	\$'000
Carrying amount at the beginning of the period	10 624	708	11 332
Acquisitions	176	1 508	1 684
Transfers to/(from) work in progress	2 054	(2 054)	-
Amortisation	(3 572)	-	(3 572)
Carrying amount at the end of the period	9 282	162	9 444

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5.4. Intangible assets (continued)

Intangible – Service Concession Assets

Service concession arrangements (SCAs) are contracts between a grantor and an operator where an operator provides a public service related to a service concession asset on behalf of the public sector grantor for a specified period of time and manages at least some of those services.

Based on the department's assessment, the following arrangement falls in scope of AASB 1059 – *Service Concession Arrangements: Grantors*.

Description	Service Concession Arrangement
Name and description of the SCA	Land Services SA (LSSA) operates and maintains the South Australian Integrated Land Information System (SAILIS) on behalf of the State. SAILIS is the electronic register used to keep all current and historical information underpinning the government guarantee of indefeasibility of title.
Terms of the arrangement	Under the Land Services Agreement, the Service Provider LSSA is responsible to deliver the following services; (i) Lands Titling Services (ii) Valuation Services (iii) General Services (iv) New Project Services; and (v) Disengagement Assistance
Period of the arrangement	The arrangement began on October 2017. The maximum term was 40 years as prescribed in the Land Services Agreement, which has now been extended by a further seven years to 47 years as per the election under clause 9.7(d) of the Implementation Deed.
Rights and obligations	
Changes in arrangements occurred during the FY21	The Offices of the Registrar-General and Valuer-General transferred from the DIT to the department refer note 1.4.
The carrying amount of service concession assets as at transfer date on 1 October 2020 (\$'000)	\$294.8 million (data service concession asset) \$13.0 million (software service concession asset)
The carrying amount of service concession assets as at 30 June 2021 (\$'000)	\$264.1 million (data service concession asset) \$11.7 million (software service concession asset)

Initial recognition

The data service concession asset was initially recognised at current replacement cost based on AASB 13 *Fair Value Measurement* in accordance with AASB 1059. The software service concession asset was an existing intangible asset of the DIT initially recognised at cost under AASB 138 *Intangible Assets*, and continues to be recognised at cost upon adoption of AASB 1059 as per the Treasurer's approval.

The initial recognition of these assets under AASB 1059 have been recognised in the DIT 2020-21 financial statements.

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5.4. Intangible assets (continued)

Subsequent to initial recognition

Subsequent to the initial recognition, the data service concession asset is measured at current replacement cost, and the software service concession asset is measured at cost. The fair value of the data service concession asset is assessed at each year end.

The data SCA is assessed to have an indefinite life and therefore is not amortised. The software asset is assessed to have a finite life and is amortised over the useful life of 11 years.

Delivery of Land Titling, Registration and Valuation Services

In 2017-18 the State entered into a contract with a private operator (LSSA) for the delivery of land titling, registration and valuation services to the State. The commercialisation of the State's land services operations resulted in an arrangement that meets AASB 1059 *Service Concession Arrangements: Grantors*.

Planning and Local Government transferred to the department from DIT (refer note 1.4) in October 2020 which included SAILIS.

Based on DIT's assessment, SAILIS contract falls in the scope of AASB 1059. The arrangement involves LSSA in the management of the SAILIS Software System.

The related liability recognised as unearned revenue (referred to as the grant of a right to the operator liability). Refer to note A7.3 in the departments administered financial statements. The unearned revenue will be progressively reduced over the period of the arrangement, which is 47 years, on a straight line basis.

The value of the data asset subject to the service concession arrangement has been revalued at 30 June 2021 as per the revaluation model in line with AASB 138 *Intangible Assets*.

Revaluation of data service concession asset

To comply with the requirements of AASB1059 *Service Concession Arrangements: Grantors*, KPMG were engaged by the department during 2020-21 to undertake a fair value valuation of the data and the cost in replacing that data held within SAILIS. This led to a \$30.7 million revaluation decrement being recognised in 2020-21.

The fair value of the Land Titles register and the valuation roll are measured in reference to current replacement cost in AASB 13 *Fair Value Measurement*, where the market value of an asset is determined by reference to the replacement cost new of modern equivalent of the asset, and adjusted to reflect losses in value attributable to physical depreciation/amortisation and obsolescence. This approach is also deemed to be the minimum cost to replace the existing asset with the same economic benefit.

The current replacement cost of SAILIS data was derived as a hypothetical exercise with the following assumptions

- The information required to populate and recreate the register is available at no cost.
- The existence of physical or electronic copy of a record that can be used to recreate the data
- SAILIS software, architecture and trained workforce required for data recreation are available.
- Only data that sits within the SAILIS is replicated.

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5.4. Intangible assets (continued)

Considering these assumptions, the minimum cost to replicate the existing service potential of SAILIS data is calculated based on:

1. The cost of manually inputting and manipulating records, using the cost incurred by the current operator to process dealings/plan/titles at valuation date. These costs are then applied to the relevant total volume of records.
2. The scanning and digitizing costs i.e. the estimates of current cost to input non digital records into SAILIS
3. Due to the nature and complexity that might surround data recreation project of this size, a contingency amount is included to cater for variations in the cost of recreating complicated records, technological requirements, quality assurance, timing and staffing.

The calculation of the fair value of the SCA data requires judgements, estimates and assumptions relating to future events.

The estimates and assumptions made are based on previous experience and other factors that management considers reasonable in the circumstances, but that are inherently uncertain and unpredictable. The assumptions may be incomplete or inaccurate and unexpected events or circumstances may arise. Furthermore, the department, is subject to risks and uncertainties which may result in the actual amounts deviating from the estimates.

It may become necessary to change estimates made previously due to changes in the assumptions on which the previous estimates were based or due to knowledge or subsequent events.

The department revises the estimates and assumptions periodically and the effects of any changes are reflected through the profit and loss if they only involve that period. If the revision involves both the current and the future periods, the change is recognised in the period in which the revision is made and in the related future periods

Attorney-General's Department
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6. Financial assets

6.1. Cash and cash equivalents

	2021	2020
	\$'000	\$'000
<u>Deposits with the Treasurer (Special deposit accounts)</u>		
Attorney Generals Department Operating Account	30 834	19 491
Accrual Appropriation Excess Funds	11 740	5 083
Cash on hand (including petty cash)	40	40
Total cash and cash equivalents	42 614	24 614

Cash is measured at nominal amounts.

Deposits with the Treasurer

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

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

6.2. Receivables

	2021	2020
	\$'000	\$'000
Current:		
Receivables	19 863	12 455
Less impairment loss on receivables	(10)	(8)
	19 853	12 447
GST input tax receivable	6 597	2 087
Prepayments	2 176	1 477
Total current receivables	28 626	16 011
 Total receivables	 28 626	 16 011

Receivables arise in the normal course of selling goods and services to other government agencies and to the public. Receivables are normally settled within 30 days after the issue of an invoice or the goods/services have been provided under a contractual arrangement. Receivables, prepayments and accrued revenues are non-interest bearing. Receivables are held with the objective of collecting the contractual cash flows and they are measured at amortised cost.

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

Refer to note 11.3 for further information on risk management.

The net amount of GST recoverable from the ATO is included as part of receivables.

Attorney-General's Department
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6.2 Receivables (continued)

Allowance for impairment loss on receivables

	2021	2020
	\$'000	\$'000
Carrying amount at the beginning of the period	8	17
Increase/(decrease) in allowance recognised in profit or loss	2	(9)
Carrying amount at the end of the period	<u>10</u>	<u>8</u>

Impairment losses relate to contracts with customers external to SA Government. No impairment loss was recognised in relation to statutory receivables

Refer to note 11.3 for details regarding credit risk and the methodology for determining impairment

Attorney-General's Department
Notes to and forming part of the financial statements
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7. Liabilities

Employee Benefits Liabilities are discussed in Note 3.4.

7.1. Payables

	2021	2020
	\$'000	\$'000
Current		
Accrued expenses	21 394	7 539
Employment on-costs	2 822	2 313
Creditors	3 795	947
Other current payables	196	13
Total current payables	28 207	10 812
Non-current		
Employment on-costs	3 252	2 804
Total non-current payables	3 252	2 804
Total payables	31 459	13 616

Payables and accruals are raised for all amounts owing but unpaid. Sundry payables are normally settled within 30 days from the date the invoice is first received. All payables are non-interest bearing. The carrying amount of payables represents fair value due to their short-term nature.

The net amount of GST recoverable from the ATO is included as part of payables.

Employment on-costs

Employment on-costs include payroll tax, ReturnToWorkSA levies and superannuation contributions and are settled when the respective employee benefits that they relate to is discharged.

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

As a result of an actuarial assessment performed by the Department of Treasury and Finance, the proportion of long service leave taken as leave has remained the same as the 2020 rate at 42%. The average factor for the calculation of employer superannuation on-costs has increased to 10.1% (9.8%). These rates are used in the employment on-cost calculation. The net financial effect of the changes in the current financial year on employment on-costs and employee benefit expense is immaterial.

Paid parental leave scheme

Other current payables include paid parental leave scheme payable amounts which the department has received from the Commonwealth Government to forward onto eligible employees via the department's standard payroll processes. That is, the department is acting as a conduit through which the payment to eligible employees is made on behalf of the Family Assistance Office.

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7.2. Financial liabilities

	2021	2020
	\$'000	\$'000
Current		
Lease liabilities	451	435
Total current financial liabilities	<u>451</u>	<u>435</u>
Non-current		
Lease liabilities	211	429
Total non-current financial liabilities	<u>211</u>	<u>429</u>
Total financial liabilities	<u><u>662</u></u>	<u><u>864</u></u>

Lease liabilities have been measured via discounting lease payments using either the interest rate implicit in the lease (where it is readily determined) or Treasury's incremental borrowing rate. There were no defaults or breaches on any of the above liabilities throughout the year. Borrowing costs associated with lease liability payments was \$10 000 (\$15 000).

All material cash outflows are reflected in the lease liabilities disclosed above.

7.3. Provisions

	2021	2020
	\$'000	\$'000
Current		
Provision for workers' compensation	814	626
Total current provisions	<u>814</u>	<u>626</u>
Non-current		
Provision for workers' compensation	1 372	816
Total non-current provisions	<u>1 372</u>	<u>816</u>
Total provisions	<u><u>2 186</u></u>	<u><u>1 442</u></u>
Movement in provisions		
	2021	2020
	\$'000	\$'000
Movement in provisions		
Carrying amount at the beginning of the period	1 442	1 289
Additional provisions recognised	911	305
Reductions arising from payments/ other sacrifice of future economic benefits	(167)	(152)
Carrying amount at the end of the period	<u><u>2 186</u></u>	<u><u>1 442</u></u>

A provision has been reported to reflect unsettled workers' compensation claims. The workers compensation provision is based on an actuarial assessment of the outstanding liability as at 30 June 2021 provided by a consulting actuary engaged through the Office of the Commissioner for Public Sector Employment. The provision is for the estimated cost of ongoing payments to employees as required under current legislation.

The department is responsible for the payment of workers compensation claims.

Attorney-General's Department
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7.4. Other liabilities

	2021	2020
	\$'000	\$'000
Current		
Accommodation incentive	404	404
Other	257	193
Total current other liabilities	661	597
Non-current		
Accommodation incentive	69	473
Total non-current other liabilities	69	473
Total other liabilities	730	1 070

Other liabilities relate to unclaimed monies and accounts receivable refunds.

Accommodation incentive liabilities relate to arrangements with DIT for office accommodation. These arrangements do not comprise leases and the accommodation incentives do not comprise financial liabilities. DIT has provided a range of incentives/fit-out free of charge/cash back. The benefit of these incentives is spread over the accommodation term so that each year reported accommodation expenses reflect the economic substance of the office accommodation arrangements and related benefits provided.

Attorney-General's Department
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8. Other disclosures

8.1. Equity

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

8.2. Cash flow reconciliation

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

Total cash outflows for leases was \$378 000 (2020: \$309 000).

	2021 \$'000	2020 \$'000
Reconciliation of cash and cash equivalents at the end of the reporting period		
Cash and cash equivalents disclosed in the Statement of Financial Position	42 614	24 614
Balance as per the Statement of Cash Flows	<u>42 614</u>	<u>24 614</u>
Reconciliation of net cash provided by operating activities to net result		
Net cash provided by operating activities	26 779	2 936
Add / (less) non-cash items		
Decrements on revaluation of non-current assets	(30 761)	-
Depreciation and amortisation	(11 512)	(7 999)
Services received free of charge - expense	(5 097)	(2 120)
Services received free of charge - income	5 097	2 120
Net gain/(loss) from disposal of non-current assets	-	(730)
Donated assets	(31)	25 573
Low value assets expensed	-	(3 819)
Movement in assets and liabilities		
Increase/(decrease) in receivables	8 745	3 852
(Increase)/decrease in payables	(10 206)	(1 417)
(Increase)/decrease in employee benefits	1 516	2 034
(Increase)/decrease in provisions	(744)	(153)
(Increase)/decrease in other liabilities	340	424
Net result	<u>(15 874)</u>	<u>20 701</u>

Attorney-General's Department
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9. Changes in accounting policy

There have been no change in accounting policies in 2020-2021.

10. Outlook

10.1. Unrecognised contractual commitments

Commitments include other arrangements arising from contractual or statutory sources and are disclosed at their nominal value.

Contract service commitments

	2021	2020
	\$'000	\$'000
Within one year	55 246	30 902
Later than one year but not longer than five years	154 608	100 243
Later than five years	734 266	72 730
Total other commitments	944 120	203 875

Representing:

Grants (1)	78 723	58 377
Accommodation (2)	127 108	142 952
Other (3)	738 289	2 546
Total	944 120	203 875

(1) The grant commitments relate to the National Legal Assistance Partnership between the Commonwealth of Australia and the States and Territories.

(2) The departments commitments include MoAA with DIT for accommodation.

(3) Other commitments relate to purchase orders placed for goods and services before 30 June 2021 and maintenance agreements.

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10.2. Contingent assets and liabilities

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

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

10.3. Impact of standards and statements not yet effective

The department has assessed the impact of new and changed Australian Accounting Standards Board Standards and Interpretations not yet implemented and changes to the Accounting Policy Statements issued by the Treasurer. There are no Accounting Policy Statements that are not yet in effect.

10.4. COVID-19 pandemic outlook for the department

The COVID-19 pandemic will continue to impact the operations of the department in 2021-22. The key expected impact is the continued provision of legal advice by the Crown Solicitors Office on COVID-19 matters.

10.5. Events after the reporting period

Adjustments are made to amounts recognised in the financial statements, where an event occurs after 30 June 2021 and before the date the financial statements are authorised for issue, where those events provide information about conditions that existed at 30 June 2021.

Note disclosure is made about events between 30 June 2021 and the date the financial statements are authorised for issue where the events relate to a condition which arose after 30 June 2021 and which may have a material impact on the results of subsequent years.

The Fines Enforcement and Recovery Unit transferred to the Department of Treasury and Finance effective from 1 July 2021

Attorney-General's Department
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11. Measurement and risk

11.1. Long service leave liability - measurement

AASB 119 *Employee Benefits* contains the calculation methodology for long service leave liability.

The actuarial assessment performed by the Department of Treasury and Finance has provided a basis for the measurement of long service leave and is based on actuarial assumptions on expected future salary and wage levels, experience of employee departures and periods of service. These assumptions are based on employee data over SA Government entities. Expected future payments are discounted using market yields at the end of the reporting period on government bonds with durations that match, as closely as possible, the estimated future cash outflows.

AASB 119 *Employee Benefits* requires the use of the yield on long-term Commonwealth Government bonds as the discount rate in the measurement of the long service leave liability. The yield on long term Commonwealth Government bonds has increased from 0.75% (2020) to 1.25 % (2021).

The actuarial assessment performed by the Department of Treasury and Finance has left the salary inflation rate at 2.5% for long service leave liability.

This increase in the bond yield, which is used as the rate to discount future long service leave cash flows, results in a decrease in the reported long service leave liability.

The net financial effect of the changes to actuarial assumptions in the current financial year is a decrease in the long service leave liability of \$3.994 million and employee benefits expense of \$3.994 million. The impact on future periods is impracticable to estimate as the long service leave liability is calculated using a number of demographical and financial assumptions – including the long-term discount rate.

The current portion of long service leave reflects the department's past experience of long service leave which is expected to continue in future.

11.2. Fair value

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

Initial recognition

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

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11.2. Fair value (continued)

Revaluation

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

An independent valuation of leasehold improvements owned by the department was performed by Simon O'Leary, Director, and independent Certified Practising Valuer from Public Private Property as at 30 June 2021

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

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

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

Fair value hierarchy

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

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

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

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

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

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

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

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

During 2020 and 2021, the department had no valuations categorised into level 1; there were no transfers of assets between level 1 and 2 fair value hierarchy levels and there were no changes in valuation technique.

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11.2. Fair value (continued)

The department measures all assets at level 3.

Leasehold improvements

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

Other assets

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

Reconciliation of level 3 recurring fair value measurements as at 30 June 2021

The following table is a reconciliation of fair value measurements using significant unobservable inputs (Level 3):

	Service Concession	Leasehold	Information	Library	Plant and	Total
	Asset – Data	improvements	technology	collections	equipment	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at the beginning of the period	-	24 863	613	407	3 505	29 388
Acquisitions	-	5	132	(1)	2 092	2 228
Transfer to/(from) work in progress	-	78	278	-	262	618
Assets donated free of charge	-	(31)	-	-	-	(31)
Disposals	-	-	-	-	-	-
Transfer in from restructure	294 878	217	5	-	109	295 209
Gains/(losses) for the period recognised in net result:						
Revaluation increment/(decrement)	(30 761)	-	-	-	-	(30 761)
Depreciation and amortisation	-	(3 715)	(340)	-	(1 208)	(5 263)
Total gains/(losses) recognised in net result	(30 761)	(3 715)	(340)	-	(1 208)	(36 024)
Gains/(Losses) for the period recognised in other comprehensive income (OCI)						
Revaluation increment/(decrement)	-	5 289	-	-	-	5 289
Total gains/(losses) recognised in OCI	-	5 289	-	-	-	5 289
Carrying amount at the end of the period	264 117	26 706	688	406	4 760	296 677

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11.2. Fair value (continued)

Reconciliation of level 3 recurring fair value measurements as at 30 June 2020

The following table is a reconciliation of fair value measurements using significant unobservable inputs (level 3).

	Service					Total
	Concession Asset – Data	Leasehold improvements	Information technology	Library collections	Plant and equipment	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at the beginning of the period	-	7 152	370	407	1 724	9 653
Acquisitions	-	-	429	-	2 441	2 870
Transfer to/(from) work in progress	-	150	-	-	-	150
Assets donated free of charge	-	21 754	-	-	-	21 754
Disposals	-	(688)	(9)	-	(33)	(730)
Other	-	(288)	-	-	4	(284)
Gains/(losses) for the period recognised in net result:						
Depreciation and amortisation	-	(3 217)	(177)	-	(631)	(4 025)
Total gains/(losses) recognised in net result	-	(3 217)	(177)	-	(631)	(4 025)
Carrying amount at the end of the period	-	24 863	613	407	3 505	29 388

11.3. Financial instruments

Financial risk management

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

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

Liquidity risk

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

Refer to notes 7.1, and 7.2 for further information.

Credit risk

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

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

Impairment of financial assets

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

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2021

11.3. Financial instruments (continued)

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

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

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

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

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

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

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

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

Market risk

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

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

Categorisation of financial instruments

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

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2021

11.3. Financial instruments (continued)

Classification of financial instruments

The department measures all financial instruments at amortised cost.

Maturity analysis of financial instruments

Category of financial asset and financial liability	Note	2021	2021 Contractual maturities*	
		Carrying amount/ Fair value \$'000	Within 1 year \$'000	1-5 years \$'000
Financial assets				
Cash and cash equivalents				
Cash and cash equivalents	6.1	42 614	42 614	-
Financial assets at amortised cost				
Receivables**	6.2	19 853	19 853	-
Total financial assets		62 467	62 467	-

Financial liabilities				
Financial liabilities at amortised cost				
Payables**	7.1	24 187	24 187	-
Lease Liabilities	7.2	662	451	211
Other financial liabilities	7.4	257	257	-
Total financial liabilities		25 106	24 895	211

Category of financial asset and financial liability	Note	2020	2020 Contractual maturities	
		Carrying amount/ Fair value \$'000	Within 1 year \$'000	1-5 years \$'000
Financial assets				
Cash and cash equivalents				
Cash and cash equivalents	6.1	24 614	24 614	-
Financial assets at amortised cost				
Receivables**	6.2	12 447	12 447	-
Total financial assets		37 061	37 061	-

Financial liabilities				
Financial liabilities at amortised cost				
Payables**	7.1	7 636	7 636	-
Lease Liabilities	7.2	864	435	429
Other financial liabilities	7.4	193	52	141
Total financial liabilities		8 693	8 123	570

*Maturities analysis is presented using the undiscounted cash flows and therefore may not total to equal the carrying amount/fair value of the financial instrument.

**Total amounts disclosed here exclude statutory amounts. Receivables do not include prepayments as these are not financial instruments. Prepayments are presented in note 6.2.

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2021

11.3. Financial instruments (continued)

Statutory receivables and payables

The receivable and payable amounts disclosed here exclude amounts relating to statutory receivables and payables. This includes Commonwealth, State and Local Government taxes and equivalents, fees and charges; Auditor-General's Department audit fees. This is in addition to employee related payables, such as payroll tax, Fringe Benefits Tax, Pay As You Go Withholding and ReturnToWorkSA levies. In government, certain rights to receive or pay cash may not be contractual but have their source in legislation and therefore, in these situations, the disclosure requirements of AASB 7 will not apply. The standard defines contract as enforceable by law. All amounts recorded are carried at cost.

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

Administered Financial Statements

For the year ended 30 June 2021

Attorney-General's Department
Statement of Administered Comprehensive Income
for the year ended 30 June 2021

	Note	2021 \$'000	2020 \$'000
Administered income			
Taxation	A2.2	320 196	184 550
Fees and charges	A2.1	229 484	2 702
Fines and related fees		98 560	95 155
Appropriation	A2.3	80 751	64 183
Recoveries and other income	A2.7	39 975	14 155
Government Radio Network		34 735	34 262
Victims of Crime levies		30 513	25 516
Commonwealth-sourced grants and funding	A2.4	18 851	17 161
SA Government grants, subsidies and transfers	A2.5	2 314	6 161
Interest revenues	A2.6	9 065	6 999
Total administered income		864 444	450 844
Administered expenses			
Payments to Consolidated Account	A4.1	583 260	267 346
Grants and subsidies	A4.3	51 214	25 211
Depreciation and amortisation	A4.4	22 306	20 800
Government Radio Network		21 686	21 601
Intra-government transfers	A4.2	18 987	21 420
Victims of Crime payments		17 674	24 156
Employee benefits	A3.1	10 107	10 991
State Rescue Helicopter Service		5 411	4 512
Borrowing costs	A4.5	134	143
Net loss from disposal of non-current assets	A4.6	2	143
Other	A4.7	54 194	30 477
Total administered expenses		784 975	426 800
Net result		79 469	24 044
Other comprehensive income			
Items that will not be reclassified to net result			
Changes in property, plant and equipment asset revaluation surplus		353	-
Total other comprehensive income		353	-
Total comprehensive result		79 822	24 044

The accompanying notes form part of these financial statements.

Attorney-General's Department
Statement of Administered Financial Position
as at 30 June 2021

	Note	2021 \$'000	2020 \$'000
Administered current assets			
Cash and cash equivalents	A6.1	379 415	313 510
Receivables	A6.2	96 794	58 462
Total current assets		476 209	371 972
Administered non-current assets			
Property, plant and equipment	A5.1	111 995	90 826
Intangible assets	A5.4	149	219
Total non-current assets		112 144	91 045
Total assets		588 353	463 017
Administered current liabilities			
Contract liabilities	A7.3	34 210	-
Payables	A7.1	5 916	10 940
Financial liabilities	A7.2	14 032	3 180
Employee benefits	A3.2	781	747
Other current liabilities	A7.4	78 989	40 065
Total current liabilities		133 928	54 932
Administered non-current liabilities			
Contract liabilities	A7.3	1 436 808	-
Financial liabilities	A7.2	18 552	1 010
Employee benefits	A3.2	1 441	1 452
Payables	A7.1	137	134
Total non-current liabilities		1 456 938	2 596
Total liabilities		1 590 866	57 528
Net assets		(1 002 513)	405 489
Administered equity			
Retained earnings		(1 005 931)	402 321
Asset revaluation surplus		3 418	3 168
Total equity		(1 002 513)	405 489

The total equity is attributable to the SA Government as owner.

Attorney-General's Department
Statement of Administered Cash Flows
for the year ended 30 June 2021

		2021 (Outflows) Inflows \$'000	2020 (Outflows) Inflows \$'000
Cash flows from operating activities	Note		
Cash inflows			
Taxation		319 685	156 493
Fees and charges		198 353	2 702
Fines and related fees		98 560	95 155
Appropriation		80 751	68 189
Government Radio Network		32 407	39 321
Victims of Crime levies		23 652	25 530
Commonwealth-sourced grants and funding		18 851	17 161
SA Government grants, subsidies and transfers		2 314	3 371
Interest receipts		3 531	967
Other receipts		22 314	12 925
Cash generated from operations		800 418	421 814
Cash outflows			
Payments to Consolidated Account		(551 379)	(261 443)
Grants and subsidies		(51 214)	(25 211)
Intra-government transfers		(18 987)	(21 420)
Victims of Crime payments		(17 674)	(24 156)
Employee benefit payments		(10 084)	(10 949)
Interest paid		(134)	(143)
Other payments		(99 728)	(54 471)
Cash used in operations		(749 200)	(397 793)
Net cash provided by / (used in) operations	A8.1	51 218	24 021
Cash flows from investing activities			
Cash outflows			
Purchase of property, plant and equipment		(1 170)	(5 617)
Cash used in investing activities		(1 170)	(5 617)
Net cash provided by / (used in) investing activities		(1 170)	(5 617)
Cash flows from financing activities			
Cash inflows			
Cash transferred from administrative restructure		29 348	-
Cash generated from financing activities		29 348	-
Cash outflows			
Repayment of leases		(13 491)	(12 869)
Cash used in financing activities		(13 491)	(12 869)
Net cash provided by / (used in) financing activities		15 857	(12 869)
Net increase / (decrease) in cash and cash equivalents		65 905	5 535
Cash and cash equivalents at the beginning of the period		313 510	307 975
Cash and cash equivalents at the end of the period	A6.1	379 415	313 510

The accompanying notes form part of these financial statements.

Attorney-General's Department
Schedule of Expenses and Income attributable to Administered Programs
for the year ended 30 June 2021

Administered programs - refer note A1.1	Consumer and Business Services		Victims of Crime		Public Safety	
	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000
Administered income						
Taxation	320 196	184 550	-	-	-	-
Fees and charges	3 291	2 702	-	-	-	-
Fines and related fees	-	-	-	-	-	-
Appropriation	-	-	9 303	9 076	18 230	22 316
Recoveries and other income	786	69	2 593	5 030	9 752	8 996
Government Radio Network	-	-	-	-	34 735	34 262
Victims of Crime levies	-	-	30 513	25 516	-	-
Commonwealth-sourced grants and funding	-	-	-	-	-	-
SA Government grants, subsidies and transfers	-	-	-	-	1 030	1 012
Interest revenues	1	14	9 062	6 985	-	-
Total administered income	324 274	187 335	51 471	46 607	63 747	66 586
Administered expenses						
Payments to Consolidated Account	(279 212)	(186 986)	-	-	(1 405)	(1 286)
Grants and subsidies	-	-	(5 184)	(6 342)	(528)	(530)
Depreciation and amortisation	-	-	-	-	(22 296)	(20 783)
Government Radio Network	-	-	-	-	(21 686)	(21 601)
Intra-government transfers	-	-	-	-	-	-
Victims of Crime payments	-	-	(17 674)	(24 156)	-	-
Employee benefits	-	-	(1 610)	(1 878)	(3 039)	(3 138)
State Rescue Helicopter Service	-	-	-	-	(5 411)	(4 512)
Borrowing costs	-	-	-	-	(134)	(143)
Net loss from disposal of non-current assets	-	-	-	-	(2)	(143)
Other	(16 334)	(158)	(2 213)	(2 599)	(4 336)	(4 275)
Total administered expenses	(295 546)	(187 144)	(26 681)	(34 975)	(58 837)	(56 411)
Net result	28 728	191	24 790	11 632	4 910	10 175

Attorney-General's Department
Schedule of Expenses and Income attributable to Administered Programs
for the year ended 30 June 2021

Administered programs - refer note A1.1

	Legal Aid		Fines Enforcement and Recovery		Office of the Registrar-General	
	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000
Administered income						
Taxation	-	-	-	-	-	-
Fees and charges	-	-	-	-	219 100	-
Fines and related fees	-	-	98 560	95 155	-	-
Appropriation	23 953	250	-	-	114	-
Recoveries and other income	-	-	2	-	26 090	-
Government Radio Network	-	-	-	-	-	-
Victims of Crime levies	-	-	-	-	-	-
Commonwealth-sourced grants and funding	18 851	17 161	-	-	-	-
SA Government grants, subsidies and transfers	-	-	-	-	-	-
Interest revenues	-	-	-	-	2	-
Total administered income	42 804	17 411	98 562	95 155	245 306	-
Administered expenses						
Payments to Consolidated Account	-	-	(79 810)	(78 529)	(221 900)	-
Grants and subsidies	(42 858)	(17 411)	-	-	-	-
Depreciation and amortisation	-	-	-	-	-	-
Government Radio Network	-	-	-	-	-	-
Intra-government transfers	-	-	-	-	-	-
Victims of Crime payments	-	-	-	-	-	-
Employee benefits	-	-	-	-	(29)	-
State Rescue Helicopter Service	-	-	-	-	-	-
Borrowing costs	-	-	-	-	-	-
Net loss from disposal of non-current assets	-	-	-	-	-	-
Other	-	-	(18 343)	(16 457)	(581)	-
Total administered expenses	(42 858)	(17 411)	(98 153)	(94 986)	(222 510)	-
Net result	(54)	-	409	169	22 796	-

Attorney-General's Department
Schedule of Expenses and Income attributable to Administered Programs
for the year ended 30 June 2021

Administered programs - refer note A1.1

	Other		Total	
	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000
Administered income				
Taxation	-	-	320 196	184 550
Fees and charges	7 093	-	229 484	2 702
Fines and related fees	-	-	98 560	95 155
Appropriation	29 151	32 541	80 751	64 183
Recoveries and other income	752	60	39 975	14 155
Government Radio Network	-	-	34 735	34 262
Victims of Crime levies	-	-	30 513	25 516
Commonwealth-sourced grants and funding	-	-	18 851	17 161
SA Government grants, subsidies and transfers	1 284	5 149	2 314	6 161
Interest revenues	-	-	9 065	6 999
Total administered income	38 280	37 750	864 444	450 844
Administered expenses				
Payments to Consolidated Account	(933)	(545)	(583 260)	(267 346)
Grants and subsidies	(2 644)	(928)	(51 214)	(25 211)
Depreciation and amortisation	(10)	(17)	(22 306)	(20 800)
Government Radio Network	-	-	(21 686)	(21 601)
Intra-government transfers	(18 987)	(21 420)	(18 987)	(21 420)
Victims of Crime payments	-	-	(17 674)	(24 156)
Employee benefits	(5 429)	(5 975)	(10 107)	(10 991)
State Rescue Helicopter Service	-	-	(5 411)	(4 512)
Borrowing costs	-	-	(134)	(143)
Net loss from disposal of non-current assets	-	-	(2)	(143)
Other	(12 387)	(6 988)	(54 194)	(30 477)
Total administered expenses	(40 390)	(35 873)	(784 975)	(426 800)
Net result	(2 110)	1 877	79 469	24 044

Attorney-General's Department
Schedule of Assets and Liabilities attributable to Administered Programs
as at 30 June 2021

Administered programs - refer note A1.1	Consumer and Business Services		Victims of Crime		Public Safety	
	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000
Administered current assets						
Cash and cash equivalents	45 855	9 454	180 236	158 729	129 510	119 549
Receivables	49 953	49 442	10 254	7 145	4 888	1 616
Total current assets	95 808	58 896	190 490	165 874	134 398	121 165
Administered non-current assets						
Property, plant and equipment	-	-	-	-	111 667	90 820
Intangible assets	-	-	-	-	149	219
Total non-current assets	-	-	-	-	111 816	91 039
Total administered assets	95 808	58 896	190 490	165 874	246 214	212 204
Administered current liabilities						
Contract liabilities	-	-	-	-	-	-
Payables	(565)	(548)	(612)	(725)	(4 124)	(3 448)
Financial liabilities	-	-	-	-	(14 030)	(3 175)
Employee benefits	-	-	(150)	(148)	(285)	(320)
Other current liabilities	(29 116)	(28 697)	-	-	(1 337)	(1 263)
Total current liabilities	(29 681)	(29 245)	(762)	(873)	(19 776)	(8 206)
Administered non-current liabilities						
Contract liabilities	-	-	-	-	-	-
Financial liabilities	-	-	-	-	(18 552)	(1 010)
Employee benefits	-	-	(303)	(363)	(601)	(625)
Payables	-	-	(29)	(34)	(56)	(58)
Total non-current liabilities	-	-	(332)	(397)	(19 209)	(1 693)
Total administered liabilities	(29 681)	(29 245)	(1 094)	(1 270)	(38 985)	(9 899)
Net assets	66 127	29 651	189 396	164 604	207 229	202 305

Attorney-General's Department
Schedule of Assets and Liabilities attributable to Administered Programs
as at 30 June 2021

Administered programs - refer note A1.1	Crown Solicitor's Trust Account		Legal Aid		Fines Enforcement and Recovery	
	2021	2020	2021	2020	2021	2020
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Administered current assets						
Cash and cash equivalents	8 622	2 347	(324)	(324)	9 156	8 005
Receivables	-	-	-	-	70	77
Total current assets	8 622	2 347	(324)	(324)	9 226	8 082
Administered non-current assets						
Property, plant and equipment	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-
Total non-current assets	-	-	-	-	-	-
Total administered assets	8 622	2 347	(324)	(324)	9 226	8 082
Administered current liabilities						
Contract liabilities	-	-	-	-	-	-
Payables	-	-	(54)	-	180	140
Financial liabilities	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-
Other current liabilities	(8 622)	(2 347)	-	-	(8 537)	(7 758)
Total current liabilities	(8 622)	(2 347)	(54)	-	(8 357)	(7 618)
Administered non-current liabilities						
Contract liabilities	-	-	-	-	-	-
Financial liabilities	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-
Payables	-	-	-	-	-	-
Total non-current liabilities	-	-	-	-	-	-
Total administered liabilities	(8 622)	(2 347)	(54)	-	(8 357)	(7 618)
Net assets	-	-	(378)	(324)	869	464

Attorney-General's Department
Schedule of Assets and Liabilities attributable to Administered Programs
as at 30 June 2021

Administered programs - refer note A1.1

	Office of the Registrar-General		Other		Total	
	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000
Administered current assets						
Cash and cash equivalents	(2 591)	-	8 951	15 750	379 415	313 510
Receivables	31 356	-	273	182	96 794	58 462
Total current assets	28 765	-	9 224	15 932	476 209	371 972
Administered non-current assets						
Property, plant and equipment	-	-	328	6	111 995	90 826
Intangible assets	-	-	-	-	149	219
Total non-current assets	-	-	328	6	112 144	91 045
Total administered assets	28 765	-	9 552	15 938	588 353	463 017
Administered current liabilities						
Contract liabilities	(34 210)	-	-	-	(34 210)	-
Payables	(124)	-	(617)	(6 359)	(5 916)	(10 940)
Financial liabilities	-	-	(2)	(5)	(14 032)	(3 180)
Employee benefits	-	-	(346)	(279)	(781)	(747)
Other current liabilities	(30 945)	-	(432)	-	(78 989)	(40 065)
Total current liabilities	(65 279)	-	(1 397)	(6 643)	(133 928)	(54 932)
Administered non-current liabilities						
Contract liabilities	(1 436 808)	-	-	-	(1 436 808)	-
Financial liabilities	-	-	-	-	(18 552)	(1 010)
Employee benefits	-	-	(537)	(464)	(1 441)	(1 452)
Payables	-	-	(52)	(42)	(137)	(134)
Total non-current liabilities	(1 436 808)	-	(589)	(506)	(1 456 938)	(2 596)
Total administered liabilities	(1 502 087)	-	(1 986)	(7 149)	(1 590 866)	(57 528)
Net assets	(1 473 322)	-	7 566	8 789	(1 002 513)	405 489

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2021

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Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2021

A1. Basis of preparation and accounting policies

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

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

The department's administered items are structured to contribute to eight main programs, these are:

Consumer and Business Services

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

Victims of Crime

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

Public Safety

This administered program relates to the activities of the State Rescue Helicopter Service as well as the SA Computer Aided Dispatch (SACAD) system, and the SA Government Radio Network (SAGRN).

Crown Solicitor's Trust Account

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

Legal Aid

This administered program relates to grant payments made to the Legal Services Commission. The department receives annual specific grant funding from the Commonwealth which, together with the State Government component, is paid to the Legal Services Commission. The Commonwealth grant funding provides legal assistance for matters arising under Commonwealth law, while the State Government grant funding is expended on state law matters.

Fines Enforcement and Recovery

This administered program relates to the collection of revenue by the Fines Enforcement and Recovery Unit.

Office of the Registrar-General

This administered program relates to the fees and charges collected in relation to land title transactions, mainly under the *Real Property Act 1886*. The Office of the Register-General transferred to the department as part of Planning and Local Government in 2020-21.

Other

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

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A1.2. Impact of COVID-19 pandemic on the department

As part of the response to the COVID -19 pandemic, the Fines Enforcement and Recovery Unit ceased financial garnishments and other invasive enforcement actions as a temporary relief measure to clients. The increase in taxation receipts in 2020-21 is mainly due to lower gaming machine taxation revenue in 2019-20 due to business closures/restrictions of licensed venues.

A1.3. Changes to the department

As a result of an administrative arrangement outlined in the Government Gazette on 29 July 2020 the ministerial responsibilities of the Planning and Local Government, formerly with DIT, transferred to the Attorney-General.

For further information refer to Note 1.4 in the department's controlled financial statements

Total income and expenses attributable to Planning and Local Government for 2020-21 were:

	1 July 2020 to 30 September 2020 \$'000	1 October 2020 to 30 June 2021 \$'000	Total \$'000
Fees and charges	63 597	303	63 900
Appropriation	66	114	180
Recoveries and other income	8 553	251 982	260 535
Total revenue	72 216	252 399	324 615
Payments to Consolidated Account	59 460	218 579	278 039
Grants and subsidies	800	-	800
Supplies and services	106	31 934	32 040
Employee benefits expenses	79	1	80
Other expenses	719	156	875
Total expenses	61 164	250 670	311 834
Net result	11 052	1 729	12 781

On transfer of the Planning and Local Government the department recognised the following assets and liabilities:

	1 October 2020 \$'000	Total \$'000
Cash	29 348	29 348
Total assets	29 348	29 348
Contract liabilities	1 496 675	1 496 675
Payables	20 481	20 481
Employee benefits	16	16
Total liabilities	1 517 172	1 517 172
Total net assets received	(1 487 824)	(1 487 824)

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A1.4. Budget performance

The budget performance table compares the departments outcomes against budget information presented to Parliament (2020-21 Budget Paper 4). Appropriation reflects appropriation issued to special deposit accounts and deposits accounts controlled by the department. The budget amounts have not been adjusted to reflect revised budgets or administrative restructures. The budget process is not subject to audit.

		Original budget 2021 \$'000	Actual 2021 \$'000	Variance \$'000
Statement of Administered Comprehensive Income	Note			
Administered Income				
Taxation		298 705	320 196	21 491
Fees and charges		221 911	229 484	7 573
Fines and related fees		85 448	98 560	13 112
Appropriation		84 570	80 751	(3 819)
Recoveries and other income		45 214	39 975	(5 239)
Government Radio Network		35 104	34 735	(369)
Victims of Crime levies		33 575	30 513	(3 062)
Commonwealth-sourced grants and funding		18 851	18 851	-
SA Government grants, subsidies and transfers		3 424	2 314	(1 110)
Interest revenues		168	9 065	8 897
Total administered income		826 970	864 444	37 474
Administered Expenses				
Payments to Consolidated Account		602 028	583 260	(18 768)
Grants and subsidies		42 981	51 214	8 233
Depreciation and amortisation		27 572	22 306	(5 266)
Government Radio Network		22 641	21 686	(955)
Intra-government transfers		25 753	18 987	(6 766)
Victims of Crime payments		22 949	17 674	(5 275)
Employee benefits		10 335	10 107	(228)
State Rescue Helicopter Service		5 377	5 411	34
Borrowing costs		280	134	(146)
Net loss from disposal of non-current assets		-	2	2
Other	a	14 451	54 194	39 743
Total administered expenses		774 367	784 975	10 608
Net result		52 603	79 469	26 866
Other comprehensive income				
Changes in property, plant and equipment asset revaluation surplus	b	-	353	353
Total other comprehensive income		-	353	353
Total comprehensive result		52 603	79 822	27 219

The following are brief explanations of variances between original budget and actual amounts. Explanations are provided for variances where the variance exceeds the greater of 10% of the original budgeted amount and 5% of original budgeted total expenses.

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A1.4. Budget performance (continued)

- a Other administered expenses were higher than the original budget mainly due to suitor payments by the Fines Enforcement and Recovery Unit and gaming machine taxation refunds, which relate to business closures/restrictions of licensed venues in 2019-20 due to COVID-19.
- b The changes in property, plant and equipment asset revaluation surplus relates to the revaluation of leasehold improvements.

Investing expenditure summary	Note	Original budget	Actual	Variance
		2021 \$'000	2021 \$'000	\$'000
Total existing projects	c	35 514	1 170	(34 344)
Total annual programs		250	270	20
Total investing expenditure		35 764	1 440	(34 324)

- c Investing expenditure is lower than the original budget mainly due to funding for the SA Government Radio Network, which was carried over into 2021-22.

A1.5. Significant transactions with government related entities

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

- Victims of crime levies received from various SA Government entities of \$12.9 million.
- Recoveries received from various SA Government entities of \$31.1 million for the usage of Government Radio Network assets.
- SA Government Grants, subsidies and transfers, and Recoveries received from various SA Government entities of \$9.5 million relating to the provision of the State Rescue Helicopter Service.

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A2. Income

A2.1. Fees and charges

	2021	2020
	\$'000	\$'000
Regulatory Fees - Land Services	218 797	-
Regulatory Fees - PLUS	7 093	-
Other	3 594	2 702
Total fees and charges	229 484	2 702

Receipts for Regulatory Fees pursuant to the *Real Property Act 1886* are recognised on receipt.

A2.2. Taxation revenue

	2021	2020
	\$'000	\$'000
Taxation gaming machines	320 104	184 431
Taxation off-course totalisator	92	119
Total taxation revenue	320 196	184 550

A2.3. Appropriation

	2021	2020
	\$'000	\$'000
Revenues from appropriation		
Appropriation from Consolidated Account pursuant to the <i>Appropriation Act</i>	68 709	52 201
Appropriation under other Acts	12 042	11 982
Total revenues from appropriation	80 751	64 183

Appropriation

Appropriations are recognised on receipt.

Total revenues from appropriation consist of \$80.3 million (2020: \$57.1 million) for operational funding and \$0.5 million (2020: \$7.1 million) for capital projects. There were no material variations between the amount appropriated and the expenditure associated with this appropriation. Refer to notes A3.1, A4.1 to A5.1 for details on the expenditure associated with operational funding and capital funding received.

Attorney-General's Department
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A2.4. Commonwealth-sourced grants and funding

	2021	2020
	\$'000	\$'000
National Legal Assistance Partnership	18 004	16 326
National Legal Assistance - Family Advocacy and Support Services	847	835
Total Commonwealth-sourced grants and funding	18 851	17 161

Commonwealth-sourced grants and funding are recognised in accordance with AASB 1058 as income on receipt.

Obligations under Commonwealth-sourced grants and funding are required to be met by the State of South Australia.

A2.5. SA Government grants, subsidies and transfers

	2021	2020
	\$'000	\$'000
State Rescue Helicopter Service	740	722
SA Computer Aided Dispatch	290	290
Child Protection Fund	200	200
Harm Minimisation Fund	200	200
State Redress Response Unit	884	743
Treasurer's Contingency Fund	-	4 006
Total SA Government grants, subsidies and transfers	2 314	6 161

A2.6. Interest revenues

	2021	2020
	\$'000	\$'000
Interest and returns from SAICORP	9 008	6 199
Interest from the Department of Treasury and Finance	57	800
Total interest revenues	9 065	6 999

A2.7. Recoveries and other income

	2021	2020
	\$'000	\$'000
Land Services commercialisation	25 657	-
State Rescue Helicopter Service	8 902	8 122
Confiscation of profits	2 572	4 148
SA Computer Aided Dispatch	802	874
Gaming Machine Trading Round	772	-
Recoveries from offenders	493	854
Resources received free of charge - ICT	95	-
Other	682	157
Total recoveries and other income	39 975	14 155

Land Services commercialisation of \$25.7 million reflects the straight-line apportionment of the total commercialisation price from the period 1 October 2020 to 30 June 2021. The remaining commercialisation price is recognised as unearned revenue refer to note A7.3.

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A3. Board, committees and employees

A3.1. Employee benefits expenses

	2021	2020
	\$'000	\$'000
Salaries and wages	8 286	8 903
Employment on-costs - superannuation	869	945
Annual leave	546	581
Employment on-costs - other	380	433
Long service leave	1	111
Skills and experience retention leave	25	18
Total employee benefits expenses	10 107	10 991

Employment on costs - superannuation

The superannuation employment on-cost charge represents the department's contributions to superannuation plans in respect of current services of current employees.

Executive remuneration

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

	2021	2020
	Number	Number
\$154 001 to \$174 000	3	2
\$174 001 to \$194 000	1	2
\$194 001 to \$214 000	2	-
\$214 001 to \$234 000	-	1
\$374 001 to \$394 000	1	1
\$394 001 to \$414 000	-	1
\$414 001 to \$434 000	1	-
\$574 001 to \$594 000	-	1
\$614 001 to \$634 000	1	-
\$674 001 to \$694 000	-	1
\$694 001 to \$714 000	1	-
Total number of officers	10	9

Total remuneration received or receivable by these officers for the year was \$3.2 million (\$3 million).

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

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A3.1. Employee benefits expenses (continued)

Executive remuneration by category

	2021	2020
	Number	Number
Legal	2	2
Executive	2	3
Other	6	4
Total number of officers	10	9

A3.2. Employee benefits liability – Administered items

	2021	2020
	\$'000	\$'000
Current		
Annual leave	471	408
Accrued salaries and wages	211	175
Long service leave	75	143
Skills and experience retention leave	24	21
Total current employee benefits	781	747
Non-current		
Long service leave	1 441	1 452
Total non-current employee benefits	1 441	1 452
Total employee benefits	2 222	2 199

Employee benefits accrue as a result of services provided up to the reporting date that remain unpaid. Long-term employee benefits are measured at present value and short-term employee benefits are measured at nominal amounts.

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

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

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

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

Long service leave

The liability for long service leave is measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. Details about the measurement of the long service leave liability is provided in note A10.1.

Attorney-General's Department
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A4. Expenses

Employee benefits expenses are disclosed in note A3.1.

A4.1. Payment to Consolidated Account

	2021	2020
	\$'000	\$'000
Payments to Consolidated Account	583 260	267 346
Total payments to Consolidated Account	583 260	267 346

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

A4.2. Intra-government transfers

	2021	2020
	\$'000	\$'000
Independent Commissioner Against Corruption and Office for Public Integrity	13 875	19 535
Outback Communities Authority	2 402	-
Office of the Small Business Commissioner	2 242	1 885
Local Government Grants Commission	468	-
Total intra-government transfers	18 987	21 420

A4.3. Grants and subsidies

	2021	2020
	\$'000	\$'000
Legal Services Commission	42 858	17 411
Victims of Crime	5 184	6 342
West Beach Trust	1 442	-
Expensive Criminal Cases	437	469
Other	1 293	989
Total grants and subsidies	51 214	25 211

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A4.4. Depreciation and amortisation

	2021	2020
	\$'000	\$'000
Depreciation		
Right-of-use plant and equipment	13 601	12 892
Network assets	8 453	7 641
Right-of-use land	116	114
Buildings and other structures	55	55
Right-of-use vehicles	8	22
Plant and equipment	3	6
Total depreciation	<u>22 236</u>	<u>20 730</u>
Amortisation		
Intangible assets	<u>70</u>	<u>70</u>
Total amortisation	<u>70</u>	<u>70</u>
Total depreciation and amortisation	<u><u>22 306</u></u>	<u><u>20 800</u></u>

The department revalued its leasehold improvements upward at 30 June 2021. Future depreciation expense will increase by \$353 000 as result.

A4.5. Borrowing Costs

	2021	2020
	\$'000	\$'000
Interest expense on lease liabilities	<u>134</u>	<u>143</u>
Total Borrowing Costs	<u><u>134</u></u>	<u><u>143</u></u>

The department does not capitalise borrowing costs.

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A4.6. Net loss from the disposal of non-current assets

	2021	2020
	\$'000	\$'000
Government Radio Network assets		
Proceeds from disposal	-	-
Less carrying amount of assets disposed	2	143
Net loss from disposal of Government Radio Network assets	<u>2</u>	<u>143</u>
Total assets		
Total proceeds from disposal	-	-
Less total carrying amount of assets disposed	2	143
Total net loss from disposal of non-current assets	<u>2</u>	<u>143</u>

A4.7. Other expenses

	2021	2020
	\$'000	\$'000
Suitor payments	18 343	16 455
Gaming Machine taxation refunds	15 568	107
Planning Fees	7 006	-
Claims	4 000	6 000
Information technology and communications charges	3 096	3 173
Victims of Crime Fund	2 093	2 430
Accommodation	918	736
Gaming Machine Trading Round disbursements	702	8
Legal fees	625	578
Office expenses	284	246
Consultants	218	175
Contract staff	179	56
Other expenses	1 162	513
Total other expenses	<u>54 194</u>	<u>30 477</u>

Accommodation

Most of the department's accommodation is provided by the Department of Infrastructure and Transport (DIT) under Memoranda of Administrative Arrangements (MoAA) issued in accordance with Government-wide accommodation policies. These arrangements do not meet the definition of a lease and accordingly are disclosed within accommodation.

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A5. Non-financial assets

A5.1. Property, plant and equipment by asset class

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

	2021	2020
	\$'000	\$'000
Buildings and other structures		
Buildings and other structures at cost (deemed fair value)	1 933	1 933
Accumulated depreciation	(729)	(674)
Total buildings & other structures	<u>1 204</u>	<u>1 259</u>
Leasehold improvements		
Leasehold improvements (deemed fair value)	353	-
Accumulated amortisation	-	-
Total leasehold improvements	<u>353</u>	<u>-</u>
Plant and equipment		
Plant and equipment at cost (deemed fair value)	27	28
Accumulated depreciation	(18)	(16)
Total plant and equipment	<u>9</u>	<u>12</u>
Information technology		
Information technology at cost (deemed fair value)	1 574	1 610
Accumulated depreciation	(1 574)	(1 610)
Total information technology	<u>-</u>	<u>-</u>
Capital work in progress		
Capital work in progress at cost (deemed fair value)	1 473	2 049
Total capital work in progress	<u>1 473</u>	<u>2 049</u>
Government Radio Network assets		
Government Radio Network assets at cost (deemed fair value)	127 160	125 602
Accumulated depreciation	(50 504)	(42 237)
Total Government Radio Network assets	<u>76 656</u>	<u>83 365</u>
Right-of-use land		
Right-of-use land at cost	1 008	1 008
Accumulated depreciation	(230)	(114)
Total right-of-use land	<u>778</u>	<u>894</u>
Right-of-use vehicles		
Right-of-use vehicles at cost	22	22
Accumulated depreciation	(22)	(15)
Total right-of-use vehicles	<u>-</u>	<u>7</u>
Right-of-use plant and equipment		
Right-of-use plant and equipment at cost	42 287	16 132
Accumulated depreciation	(10 765)	(12 892)
Total right-of-use plant and equipment	<u>31 522</u>	<u>3 240</u>
Total property, plant and equipment	<u>111 995</u>	<u>90 826</u>

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A5.2. Property, plant and equipment owned by the department

Property, plant and equipment owned by the department with a value equal to or in excess of \$10 000 is capitalised, otherwise it is expensed. Property, plant and equipment owned by the department is recorded at fair value. Detail about the department's approach to fair value is set out in note A10.2.

Impairment

Property, plant and equipment owned by the department have not been assessed for impairment as they are non-cash generating assets, that are specialised in nature and held for continual use of their service capacity and are subject to regular revaluation.

Reconciliation 2020-21

	Leasehold improvements	Plant and equipment	Capital work in progress	Buildings and other structures	Network assets	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at the beginning of the period	-	12	2 049	1 259	83 365	86 685
Acquisitions	-	-	1 170	-	-	1 170
Depreciation and amortisation	-	(3)	-	(55)	(8 453)	(8 511)
Transfers to/(from) work in progress	-	-	(1 746)	-	1 746	-
Revaluation Increment	353	-	-	-	-	353
Disposals	-	-	-	-	(2)	(2)
Carrying amount at the end of the period	353	9	1 473	1 204	76 656	79 695

	Leasehold improvements	Plant and equipment	Capital work in progress	Buildings and other structures	Government Radio Network assets	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at the beginning of the period	-	18	7 678	1 314	79 921	88 931
Acquisitions	-	-	5 617	-	-	5 617
Depreciation and amortisation	-	(6)	-	(55)	(7 641)	(7 702)
Transfers to/(from) work in progress	-	-	(11 246)	-	11 228	(18)
Disposals	-	-	-	-	(143)	(143)
Carrying amount at the end of the period	-	12	2 049	1 259	83 365	86 685

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A5.3. Property, plant and equipment leased by the department

Reconciliation 2020-21	ROU Plant and equipment	ROU Land	ROU Vehicles	Total
	\$'000	\$'000	\$'000	\$'000
Carrying amount at the beginning of the period	3 240	894	7	4 141
Acquisitions	41 883		1	41 884
Depreciation and amortisation	(13 601)	(116)	(8)	(13 725)
Carrying amount at the end of the period	31 522	778	-	32 300

Reconciliation 2019-20	ROU Plant and equipment	ROU Land	ROU Vehicles	Total
	\$'000	\$'000	\$'000	\$'000
Carrying amount at the beginning of the period	-	-	-	-
Additions on recognition of AASB 16	16 132	1 008	29	17 169
Depreciation and amortisation	(12 892)	(114)	(22)	(13 028)
Carrying amount at the end of the period	3 240	894	7	4 141

Short-term leases of 12 months or less and low value leases where the underlying asset value is less than \$15,000 are not recognised as right-of-use assets. The associated lease payments are recognised as an expense and are disclosed in note A4.6.

The department has a limited number of leases:

- 3 motor vehicle leases with the South Australian Government Financing Authority (SAFA). Motor vehicle leases are non-cancellable, with rental payments monthly in arrears. Motor vehicle lease terms can range from 3 years (60,000km) up to 5 years (100,000km). No variable lease payments are provided for in the lease agreements and no options exist to renew the leases at the end of their term.
- A lease with Babcock Mission Critical Services Australasia Pty Ltd for the State Rescue Helicopter Service. The lease gives the right-of-use for approved aircraft to provide certain helicopter services to assist State emergency services agencies in the provision of emergency rescue and relief services.
- The South Australian Government Radio Network has 80 leases for various areas of land and dedicated building space for the construction and/or installation of communication towers. It has been determined that 6 of these leases give the right-of-use for the land and/or space within the scope of the agreement.

The lease liabilities related to the right-of-use assets are disclosed in note A7.2. The department's maturity analysis of its lease liabilities is disclosed in note A10.3. Expenses related to leases, including depreciation and interest expenses, are disclosed in note A4.4 and A4.5. Cash outflows related to leases are disclosed in note A8.1.

Impairment

Property, plant and equipment leased by the department has been assessed for impairment. There was no indication of impairment. No impairment loss or reversal of impairment loss was recognised.

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A5.4. Intangible assets

	2021	2020
	\$'000	\$'000
Intangible assets		
Intangible assets at cost	358	356
Accumulated amortisation	(209)	(137)
Total intangible assets	<u>149</u>	<u>219</u>

Reconciliation 2020-21

	Intangibles	Total
	\$'000	\$'000
Carrying amount at the beginning of the period	219	219
Amortisation	(70)	(70)
Carrying amount at the end of the period	<u>149</u>	<u>149</u>

Reconciliation 2019-20

	Intangibles	Total
	\$'000	\$'000
Carrying amount at the beginning of the period	271	271
Transfers from (to) work in progress	18	18
Amortisation	(70)	(70)
Carrying amount at the end of the period	<u>219</u>	<u>219</u>

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A6. Financial assets

A6.1. Cash and cash equivalents

	2021	2020
	\$'000	\$'000
Deposits with the Treasurer	379 415	313 510
Total cash and cash equivalents	379 415	313 510

Cash is measured at nominal amounts.

Interest rate risk

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

A6.2. Receivables

	2021	2020
	\$'000	\$'000
Current		
Receivables	84 528	49 654
Prepayments	1 040	982
Accrued interest	-	14
Other	11 226	7 812
Total current receivables	96 794	58 462
Total receivables	96 794	58 462

Receivables are raised for all goods and services provided for which payment has not been received. Receivables are normally settled within 30 days. Receivables, prepayments and accrued revenues are non-interest bearing. Receivables are held with the objective of collecting the contractual cash flows and they are measured at amortised cost.

The carrying amount of receivables approximates net fair value due to being receivable on demand. There is no concentration of credit risk.

Refer to note A10.3 for further information on risk management.

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A7. Liabilities

Employee benefits liabilities are disclosed in note A3.2.

A7.1. Payables – Administered items

	2021	2020
	\$'000	\$'000
Current		
Creditors and accruals	5 799	10 836
Employment on-costs	117	104
Total current payables	5 916	10 940
Non-current		
Employment on-costs	137	134
Total non-current payables	137	134
Total payables	6 053	11 074

Payables are measured at nominal amounts.

Payables and accruals are raised for all amounts owing but unpaid. Sundry payables are normally settled within 30 days from the date the invoice is first received. All payables are non-interest bearing. The carrying amount of payables represents fair value due to their short-term nature.

Refer to note A10.3 for further information on risk management.

Employment on-costs

Employment on-costs include payroll tax, ReturnToWorkSA levies and superannuation contributions and are settled when the respective employee benefits that they relate to is discharged.

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

As a result of an actuarial assessment performed by the Department of Treasury and Finance, the proportion of long service leave taken as leave has remained the same as the 2020 rate of 42%. The average factor for the calculation of employer superannuation on-costs has increased to 10.1% (9.8%). These rates are used in the employment on-cost calculation. The net financial effect of the changes in the current financial year on employment on-costs and employee benefit expense is immaterial.

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A7.2. Financial Liabilities

	Note	2021 \$'000	2020 \$'000
Current			
Lease liabilities	A5.3	14 032	3 180
Total current financial liabilities		14 032	3 180
Non-current			
Lease liabilities	A5.3	18 552	1 010
Total non-current financial liabilities		18 552	1 010
Total financial liabilities		32 584	4 190

Lease liabilities have been measured via discounting lease payments using either the interest rate implicit in the lease (where it is readily determined) or Treasury's incremental borrowing rate. There were no defaults or breaches on any of the above liabilities throughout the year.

Borrowing costs associated with lease liability payments was \$134 000 (\$143 000).

All material cash outflows are reflected in the lease liabilities disclosed above.

A7.3. Contract liabilities

	2021 \$'000	2020 \$'000
Current		
Contract liabilities	34 210	-
Total current contract liabilities	34 210	-
Non-current		
Contract liabilities	1 436 808	-
Total non-current contract liabilities	1 436 808	-
Total contract liabilities	1 471 018	-

The department has recognised a liability of the unearned revenue arising from the consideration received for the commercialisation of the State's land services operation as at 30 June 2021. The recognition of the unearned revenue is calculated on a straight line basis over the term of the contract, reducing the liability. Refer note A2.7.

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A7.4. Other liabilities – Administered items

	2021	2020
	\$'000	\$'000
Current		
Gaming, fees, fines and other receipts payable	66 499	34 604
Crown Solicitor's Trust Account	8 622	2 347
Worker's Liens Trust Account	432	-
Other	3 436	3 114
Total current other liabilities	78 989	40 065
Total other liabilities	78 989	40 065

Crown Solicitor's Trust Account

	2021	2020
	\$'000	\$'000
Movement in Trust account		
Balance at the beginning of the period	2 347	2 483
Receipts	97 396	26 235
Payments	(91 121)	(26 371)
Balance at the end of the period	8 622	2 347

A8. Other disclosures

A8.1. Cash flow reconciliation – Administered items

Total cash outflows for leases was \$13.491m (2020: \$12.869m)

	2021	2020
	\$'000	\$'000
Reconciliation of cash and cash equivalents at the end of the reporting period		
Cash and cash equivalents disclosed in the Statement of Financial Position	379 415	313 510
Balance as per the Statement of Cash Flows	379 415	313 510
Reconciliation of net cash provided by / (used in) operating activities to net result		
Net cash provided by/(used in) operating activities	51 218	24 021
Add / (less) non-cash items		
Depreciation and amortisation	(22 306)	(20 800)
Gain/(loss) on disposal of non-current assets	(2)	(143)
Resources received free of charge - ICT	95	-
Contract liabilities	25 657	-
Movement in assets and liabilities		
Increase/(decrease) in receivables	38 332	29 014
(Increase)/decrease in payables	25 406	(2 204)
(Increase)/decrease in employee benefits	(7)	(34)
(Increase)/decrease in other liabilities	(38 924)	(5 810)
Net result	79 469	24 044

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A9. Outlook

A9.1. Unrecognised contractual commitments – Administered items

Other commitments

	2021	2020
	\$'000	\$'000
Within one year	81 873	66 260
Later than one year but not longer than five years	78 452	96 570
Later than five years	3 835	538
Total other commitments	164 160	163 368
Grants ⁽¹⁾	75 803	94 654
Capital ⁽²⁾	25 250	25 646
Accommodation ⁽³⁾	1 112	2 500
Other ⁽⁴⁾	61 995	40 568
Total other commitments	164 160	163 368

(1) Grant amounts payable under agreements in respect of which the grantee has yet to provide the services required under the agreement. The grant commitments as at 30 June 2021 relates to the National Legal Assistance Partnership between the Commonwealth of Australia and the States and Territories.

(2) Includes the SA Government Radio Network Upgrade.

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

(4) Other commitments relate to annual service and maintenance for the SA Computer Aided Dispatch system, SA Government Radio Network and State Rescue Helicopter Service.

A9.2. Contingent assets and liabilities – Administered items

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

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

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A9.3. Impact of standards and statements not yet effective

The department has assessed the impact of new and changed Australian Accounting Standards Board Standards and Interpretations not yet effective.

A9.4. COVID-19 pandemic outlook for the Department

Any prolonged lockdowns in South Australia in 2021-22 may impact on taxation revenues due to licensed venue closures/restrictions.

A9.5. Events after the reporting period

Adjustments are made to amounts recognised in the financial statements, where an event occurs after 30 June 2021 and before the date the financial statements are authorised for issue, where those events provide information about conditions that existed at 30 June 2021.

Note disclosure is made about events between 30 June 2021 and the date the financial statements are authorised for issue where the events relate to a condition which arose after 30 June 2021 and which may have a material impact on the results of subsequent years.

The Fines Enforcement and Recovery Unit transferred to the Department of Treasury and Finance effective from 1 July 2021.

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A10. Measurement and risk

A10.1. Long service leave liability – measurement

AASB 119 *Employee Benefits* contains the calculation methodology for long service leave liability.

The actuarial assessment performed by the Department of Treasury and Finance has provided a basis for the measurement of long service leave and is based on actuarial assumptions on expected future salary and wage levels, experience of employee departures and periods of service. These assumptions are based on employee data over SA Government entities. Expected future payments are discounted using market yields at the end of the reporting period on government bonds with durations that match, as closely as possible, the estimated future cash outflows.

AASB 119 *Employee Benefits* requires the use of the yield on long term Commonwealth Government bonds as the discount rate in the measurement of the long service leave liability. The yield on long term Commonwealth Government bonds has increased from 0.75% (2020) to 1.25% (2021).

The actuarial assessment performed by the Department of Treasury and Finance has left the salary inflation rate at 2.5% for long service leave liability.

This increase in the bond yield, which is used as the rate to discount future long service leave cash flows, results in a decrease in the reported long service leave liability.

The net financial effect of the changes to actuarial assumptions in the current financial year is a decrease in the long service leave liability of \$169 000 and employee benefits expense of \$169 000. The impact on future periods is impracticable to estimate as the long service leave liability is calculated using a number of demographical and financial assumptions – including the long-term discount rate.

The current portion of long service leave reflects the department's past experience of long service leave which is expected to continue in future.

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A10.2. Fair value

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

Initial recognition

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

Revaluation

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

An independent valuation of leasehold improvements owned by the department was performed by Simon O'Leary, Director, and independent Certified Practising Valuer from Public Private Property as at 30 June 2021.

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

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

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

Fair value hierarchy

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

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

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

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

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

During 2021 and 2020, the department had no valuations categorised into level 1; there were no transfers of assets between level 1 and 2 fair value hierarchy levels and there were no changes in valuation technique.

The department measures all assets at level 3.

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A10.2. Fair value (continued)

Valuation of leasehold improvements

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

Valuation of buildings and other structures and radio network

Valuations of buildings and other structures and radio network assets were performed by an independent valuer, Mark Ochota, Principal Consultant of UXC Consulting as at 30 June 2016.

Other assets

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

A10.3. Financial instruments – Administered items

Financial risk management

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

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

Liquidity risk

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

Credit risk

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

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

Market risk

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

Categorisation of financial instruments

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

Classification of financial instruments

The department measures all financial instruments at amortised cost.

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A10.3. Financial instruments – Administered items (continued)

Maturity analysis of financial instruments

Category of financial asset and financial liability	Note	2021	2021 Contractual maturities*	
		Carrying amount/ Fair value \$'000	Within 1 year \$'000	1-5 years \$'000
Financial assets				
Cash and cash equivalents				
Cash and cash equivalents	A6.1	379 415	379 415	-
Financial assets at amortised cost				
Receivables**	A6.2	14 561	14 561	-
Total financial assets		393 976	393 976	-
Financial liabilities				
Financial liabilities at amortised cost				
Payables**	A7.1	5 799	5 799	-
Lease liabilities	A7.2	32 584	14 032	18 552
Other financial liabilities	A7.4	1 283	1 283	-
Total financial liabilities		39 666	21 114	18 552

Category of financial asset and financial liability	Note	2020	2020 Contractual maturities*	
		Carrying amount/ Fair value \$'000	Within 1 year \$'000	1-5 years \$'000
Financial assets				
Cash and cash equivalents				
Cash and cash equivalents	A6.1	313 510	313 510	-
Financial assets at amortised cost				
Receivables**	A6.2	7 866	7 866	-
Total financial assets		321 376	321 376	-
Financial liabilities				
Financial liabilities at amortised cost				
Payables**	A7.1	10 825	10 825	-
Lease liabilities	A7.2	4 190	3 180	1 010
Other financial liabilities	A7.4	40 065	40 065	-
Total financial liabilities		55 080	54 070	1 010

* Maturities analysis is presented using the undiscounted cash flows and therefore may not total to equal the carrying amount/fair value of the financial instrument.

**Total amounts disclosed here exclude statutory amounts. Receivables do not include prepayments as these are not financial instruments. Prepayments are presented in note A6.2.

Statutory receivables and payables

The receivable and payable amounts disclosed here exclude amounts relating to statutory receivables and payables (e.g. Commonwealth, State and Local Government taxes, fees and charges; Auditor-General's Department audit fees). This is in addition to employee related payables, such as payroll tax, Fringe Benefits Tax, Pay As You Go Withholding and ReturnToWorkSA levies. In government, certain rights to receive or pay cash may not be contractual but have their source in legislation and therefore in these situations, the disclosure requirements of AASB 7 will not apply. The standard defines contract as enforceable by law. All amounts recorded are carried at amortised cost.