



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 2022.

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 2022, 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 2022
- a Statement of Financial Position as at 30 June 2022
- a Statement of Changes in Equity for the year ended 30 June 2022
- a Statement of Cash Flows for the year ended 30 June 2022
- notes, comprising material accounting policies and other explanatory information
- a Statement of Administered Comprehensive Income for the year ended 30 June 2022
- a Statement of Administered Financial Position as at 30 June 2022
- a Statement of Administered Cash Flows for the year ended 30 June 2022
- a Schedule of Expenses and Income attributable to Administered Programs for the year ended 30 June 2022
- a Schedule of Assets and Liabilities attributable to Administered programs for the year ended 30 June 2022
- notes, comprising material 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 2022.

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

21 September 2022

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

Financial Statements

For the year ended 30 June 2022

Attorney-General's Department
Statement of Certification
For the year ended 30 June 2022

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

19 September 2022



Andrew Swanson
Executive Director, Finance People and Performance

19 September 2022

Attorney-General's Department
Statement of Comprehensive Income
For the year ended 30 June 2022

| | Note | 2022 \$'000 | 2021 \$'000 |
|---|----------|----------------|-----------------|
| Income | | | |
| Appropriation | 2.1 | 178 607 | 192 700 |
| Fees and charges | 2.2 | 144 376 | 113 506 |
| Gain on revaluation of intangibles | 5.2 | 30 761 | - |
| Recoveries | 2.3 | 16 759 | 14 258 |
| Commonwealth - sourced grants and funding | 2.4 | 18 295 | 13 596 |
| Resources received free of charge | 2.5 | 4 929 | 5 097 |
| SA Government grants and subsidies | 2.6 | 2 342 | 2 486 |
| Net gain from disposal of non-current assets | | 9 | - |
| Other income | 2.7 | 255 | 363 |
| Total income | | 396 333 | 342 006 |
| Expenses | | | |
| Supplies and services | 4.1 | 168 698 | 139 042 |
| Employee benefits | 3.3 | 157 493 | 151 924 |
| Grants and subsidies | 4.2 | 19 000 | 23 567 |
| Depreciation and amortisation | 5.1, 5.2 | 13 851 | 11 512 |
| Borrowing costs | | 2 | 10 |
| Loss on revaluation of intangibles | 5.2 | - | 30 761 |
| Other expenses | 4.3 | 1 047 | 1 064 |
| Total expenses | | 360 091 | 357 880 |
| Net result | | 36 242 | (15 874) |
| Other comprehensive income | | | |
| Items that will not be reclassified to net result | | | |
| Changes to asset revaluation surplus | | 21 423 | 5 289 |
| Total other comprehensive income | | 21 423 | 5 289 |
| Total comprehensive result | | 57 665 | (10 585) |

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 2022

| | Note | 2022 \$'000 | 2021 \$'000 |
|--------------------------------------|------|----------------|----------------|
| Current assets | | | |
| Cash and cash equivalents | 6.1 | 46 389 | 42 614 |
| Receivables | 6.2 | 29 636 | 28 626 |
| Total current assets | | 76 025 | 71 240 |
| Non-current assets | | | |
| Property plant and equipment | 5.1 | 26 430 | 33 324 |
| Intangible assets | 5.2 | 359 487 | 313 046 |
| Total non-current assets | | 385 917 | 346 370 |
| Total assets | | 461 942 | 417 610 |
| Current liabilities | | | |
| Payables | 7.1 | 26 006 | 28 207 |
| Employee benefits liability | 3.4 | 15 069 | 18 781 |
| Financial liabilities | 7.2 | 75 | 451 |
| Provisions | 7.3 | 654 | 814 |
| Other liabilities | 7.4 | 310 | 661 |
| Total current liabilities | | 42 114 | 48 914 |
| Non-current liabilities | | | |
| Employee benefits liability | 3.4 | 28 833 | 34 551 |
| Payables | 7.1 | 2 711 | 3 252 |
| Financial liabilities | 7.2 | 72 | 211 |
| Provisions | 7.3 | 1 198 | 1 372 |
| Other liabilities | 7.4 | - | 69 |
| Total non-current liabilities | | 32 814 | 39 455 |
| Total liabilities | | 74 928 | 88 369 |
| Net assets | | 387 014 | 329 241 |
| Equity | | | |
| Asset revaluation surplus | 8.1 | 30 976 | 9 553 |
| Retained earnings | 8.1 | 356 038 | 319 688 |
| Total equity | | 387 014 | 329 241 |

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 2022

| | | Asset revaluation surplus | Retained earnings | Total equity |
|---|------|---------------------------------|----------------------|-----------------|
| | Note | \$'000 | \$'000 | \$'000 |
| Balance at 30 June 2020 | | 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 2020-21 | | 5 289 | (15 874) | (10 585) |
| Transfer between equity components | | | | |
| 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 |
| Net result for 2021-22 | | - | 36 242 | 36 242 |
| Total comprehensive result for 2021-2022 | | - | 36 242 | 36 242 |
| Gain on revaluation of intangibles | | 21 423 | | 21 423 |
| Net assets transferred out from an administrative restructure | | - | 412 | 412 |
| Error Correction | | - | (304) | (304) |
| Balance at 30 June 2022 | 8.1 | 30 976 | 356 038 | 387 014 |

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 2022

| | | 2022 (Outflows) Inflows \$'000 | 2021 (Outflows) Inflows \$'000 |
|---|-------------|---|---|
| Cash flows from operating activities | Note | | |
| Cash inflows | | | |
| Appropriation | | 178 607 | 192 700 |
| Fees and charges | | 150 420 | 130 379 |
| Recoveries | | 17 201 | 17 907 |
| Receipts from Commonwealth - sourced grants | | 18 694 | 13 596 |
| GST recovered from the ATO | | 19 748 | 12 356 |
| Grants and subsidies | | 2 412 | 2 552 |
| Receipts for paid parental leave scheme | | 580 | 510 |
| Other receipts | | 275 | 371 |
| Cash generated from operations | | 387 937 | 370 371 |
| Cash outflows | | | |
| Payments for supplies and services | | (186 851) | (163 667) |
| Employee benefits payments | | (166 678) | (151 664) |
| Payments for grants and subsidies | | (23 879) | (26 639) |
| Payments for parental leave scheme | | (624) | (492) |
| Interest paid | | (2) | (10) |
| Other payments | | (1 238) | (1 120) |
| Cash used in operations | | (379 272) | (343 592) |
| Net cash provided by / (used in) operating activities | 8.2 | 8 665 | 26 779 |
| Cash flows from investing activities | | | |
| Cash outflows | | | |
| Purchase of property, plant and equipment | | (990) | (2 289) |
| Purchase of intangible assets | | (3 434) | (6 112) |
| Cash generated from investing activities | | (4 424) | (8 401) |
| Cash inflows | | | |
| Proceeds from the sale of property, plant and equipment | | 9 | - |
| Cash used in investing activities | | 9 | - |
| Net cash used in investing activities | | (4 415) | (8 401) |
| Cash flows from financing activities | | | |
| Cash outflows | | | |
| Repayment of leases | | (475) | (378) |
| Cash used by financing activities | | (475) | (378) |
| Net cash provided by financing activities | | (475) | (378) |
| Net (decrease) / increase in cash and cash equivalents | | 3 775 | 18 000 |
| Cash and cash equivalents at the beginning of the reporting period | | 42 614 | 24 614 |
| Cash and cash equivalents at the end of the reporting period | 6.1 | 46 389 | 42 614 |

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 2022

1. About the Attorney-General's Department

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

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

The Ombudsman, South Australian Civil and Administrative Tribunal and Office of the Public Advocate are included in the controlled reporting entity of the department.

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 outlined below in Note 1.2. The effective date of the transfer was 1 October 2020. Effective from 1 July 2022, these areas will transfer from the department, refer Note 10.5.

1.1. Basis of preparation

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

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

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

Assets 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.

Significant accounting policies are set out throughout the notes.

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

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

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

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

Cash flows are included in the Statement of Cash Flows on a gross basis, 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.

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

1.2. Objectives and programs

Objectives

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

The department provided the following programs during 2021-22:

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 2022

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 SA

Forensic Science SA 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 Fines 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. The Fines Unit transferred to the Department of Treasury and Finance (DTF) effective 1 July 2021. Refer to Note 1.4.

State Records SA

State Records SA provides statutory services for the management of, and access to, the state's archival collection of state and local government records and provision of advice on records and information management, legislation, policy and practices. State Records 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 2022

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 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 2022

1.2. Objectives and programs

| Income and expenses by program | Office of the Director of | | | | | | South Australian Civil and Administrative Tribunal | | Office of Parliamentary Counsel | |
|--|---------------------------|----------------|---------------------|-----------------|--------------------------|-----------------|--|-----------------|------------------------------------|----------------|
| | Solicitor-General | | Public Prosecutions | | Crown Solicitor's Office | | 2022 \$'000 | 2021 \$'000 | 2022 \$'000 | 2021 \$'000 |
| | 2022 \$'000 | 2021 \$'000 | 2022 \$'000 | 2021 \$'000 | 2022 \$'000 | 2021 \$'000 | | | | |
| Income | | | | | | | | | | |
| Appropriation | - | - | - | - | - | - | - | - | - | - |
| Fees and charges | - | - | 1 148 | 959 | 25 355 | 25 817 | 3 746 | 3 617 | - | - |
| Gain on revaluation of intangibles | - | - | - | - | - | - | - | - | - | - |
| Recoveries | - | - | 1 227 | 1 880 | 7 601 | 5 515 | 220 | 245 | 222 | 258 |
| Commonwealth - sourced grants and funding | - | - | - | - | - | - | - | - | - | - |
| Resources received free of charge | - | 8 | - | 188 | - | 192 | - | 146 | - | 23 |
| SA Government grants and subsidies | - | - | 47 | 155 | 159 | 155 | 16 | 34 | - | - |
| Net gain from disposal of non-current assets | - | - | - | - | - | - | - | - | - | - |
| Other income | - | - | - | - | - | - | 1 | - | - | - |
| Total income | - | 8 | 2 422 | 3 182 | 33 115 | 31 679 | 3 983 | 4 042 | 222 | 281 |
| Expenses | | | | | | | | | | |
| Employee benefits | (120) | (118) | (23 626) | (22 107) | (32 454) | (31 421) | (9 272) | (9 209) | (2 826) | (2 830) |
| Supplies and services | (202) | (225) | (5 162) | (5 139) | (5 155) | (5 221) | (4 075) | (3 971) | (605) | (640) |
| Loss on revaluation of intangibles | - | - | - | - | - | - | - | - | - | - |
| Grants and subsidies | - | - | - | - | - | - | - | - | - | - |
| Depreciation and amortisation | - | - | (398) | (423) | - | - | (748) | (518) | (69) | - |
| Borrowing costs | - | - | - | - | - | - | - | - | - | - |
| Other expenses | - | - | (704) | (985) | - | - | - | - | - | - |
| Total expenses | (322) | (343) | (29 890) | (28 654) | (37 609) | (36 642) | (14 095) | (13 698) | (3 500) | (3 470) |
| Net result | (322) | (335) | (27 468) | (25 472) | (4 494) | (4 963) | (10 112) | (9 656) | (3 278) | (3 189) |

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

1.2. Objectives and programs (continued)

| Income and expenses by program | Legislative and Policy Services | | Consumer and Business Services | | Forensic Science SA | | Ombudsman | | Office of the Public Advocate | |
|--|---------------------------------|-----------------|--------------------------------|-----------------|---------------------|-----------------|----------------|----------------|-------------------------------|----------------|
| | 2022 | 2021 | 2022 | 2021 | 2022 | 2021 | 2022 | 2021 | 2022 | 2021 |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Income | | | | | | | | | | |
| Appropriation | - | - | - | - | - | - | - | - | - | - |
| Fees and charges | - | - | 46 542 | 43 755 | 1 583 | 1 525 | - | - | - | - |
| Gain on revaluation of intangibles | - | - | - | - | - | - | - | - | - | - |
| Recoveries | 144 | 783 | 1 455 | 1 582 | 1 087 | 1 003 | 366 | 412 | 231 | 98 |
| Commonwealth - sourced grants and funding | 18 295 | 13 596 | - | - | - | - | - | - | - | - |
| Resources received free of charge | - | 34 | - | 295 | - | 329 | - | 16 | - | 34 |
| SA Government grants and subsidies | 266 | - | 422 | 198 | - | - | - | - | 58 | 31 |
| Net gain from disposal of non-current assets | - | - | - | - | - | - | - | - | - | - |
| Other income | - | - | 32 | 47 | - | - | - | - | - | - |
| Total income | 18 705 | 14 413 | 48 451 | 45 877 | 2 670 | 2 857 | 366 | 428 | 289 | 163 |
| Expenses | | | | | | | | | | |
| Employee benefits | (3 823) | (4 671) | (20 539) | (20 209) | (18 668) | (17 791) | (2 929) | (2 456) | (6 026) | (5 185) |
| Supplies and services | (988) | (933) | (9 871) | (8 033) | (7 729) | (8 968) | (363) | (435) | (669) | (936) |
| Loss on revaluation of intangibles | - | - | - | - | - | - | - | - | - | - |
| Grants and subsidies | (14 701) | (18 515) | (329) | (364) | (91) | (92) | - | - | - | - |
| Depreciation and amortisation | - | - | (1 303) | (1 712) | (3 582) | (3 490) | (46) | (10) | (99) | (32) |
| Borrowing costs | - | - | - | (2) | - | (1) | - | - | - | - |
| Other expenses | - | - | - | (52) | - | - | - | - | - | - |
| Total expenses | (19 512) | (24 119) | (32 042) | (30 372) | (30 070) | (30 342) | (3 338) | (2 901) | (6 794) | (6 153) |
| Net result | (807) | (9 706) | 16 409 | 15 505 | (27 400) | (27 485) | (2 972) | (2 473) | (6 505) | (5 990) |

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

1.2. Objectives and programs (continued)

| Income and expenses by program | Office of the Commissioner for Equal Opportunity | | Fines Enforcement and Recovery Unit | | State Records SA | | Justice Technology Services | | Planning and Land Use Services | |
|--|--|----------------|-------------------------------------|-----------------|------------------|----------------|-----------------------------|-----------------|--------------------------------|-----------------|
| | 2022 \$'000 | 2021 \$'000 | 2022 \$'000 | 2021 \$'000 | 2022 \$'000 | 2021 \$'000 | 2022 \$'000 | 2021 \$'000 | 2022 \$'000 | 2021 \$'000 |
| Income | | | | | | | | | | |
| Appropriation | - | - | - | - | - | - | - | - | - | - |
| Fees and charges | 1 | 139 | - | 24 | 232 | 134 | 11 570 | 11 482 | 16 909 | 10 268 |
| Gain on revaluation of intangibles | - | - | - | - | - | - | - | - | - | - |
| Recoveries | 88 | 31 | - | - | 104 | 70 | - | - | 1 958 | 1 848 |
| Commonwealth - sourced grants and funding | - | - | - | - | - | - | - | - | - | - |
| Resources received free of charge | - | 14 | - | 203 | - | 126 | - | 308 | - | 198 |
| SA Government grants and subsidies | - | - | - | 600 | - | - | - | - | 1 374 | 1 313 |
| Net gain from disposal of non-current assets | - | - | - | - | - | - | - | - | 9 | - |
| Other income | - | - | - | 8 | 12 | 50 | 73 | 137 | 137 | 121 |
| Total income | 89 | 184 | - | 835 | 348 | 380 | 11 643 | 11 927 | 20 387 | 13 748 |
| Expenses | | | | | | | | | | |
| Employee benefits | (723) | (1 034) | - | (9 116) | (3 540) | (3 162) | (3 911) | (4 527) | (23 150) | (13 729) |
| Supplies and services | (332) | (381) | - | (5 541) | (3 352) | (3 437) | (8 569) | (8 395) | (10 134) | (5 414) |
| Loss on revaluation of intangibles | - | - | - | - | - | - | - | - | - | - |
| Grants and subsidies | - | (5) | - | - | - | - | - | - | - | (10) |
| Depreciation and amortisation | - | - | - | (1 461) | (708) | (326) | - | (186) | (4 716) | (1 491) |
| Borrowing costs | - | - | - | - | - | - | - | (1) | - | - |
| Other expenses | - | (16) | - | - | (19) | - | - | - | (323) | (11) |
| Total expenses | (1 055) | (1 436) | - | (16 118) | (7 619) | (6 925) | (12 480) | (13 109) | (38 323) | (20 655) |
| Net result | (966) | (1 252) | - | (15 283) | (7 271) | (6 545) | (837) | (1 182) | (17 936) | (6 907) |

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

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 | |
|--|----------------------------------|-----------------|-------------------------------------|------------------|-------------------------------|----------------|----------------|----------------|------------------|------------------|
| | 2022 \$'000 | 2021 \$'000 | 2022 \$'000 | 2021 \$'000 | 2022 \$'000 | 2021 \$'000 | 2022 \$'000 | 2021 \$'000 | 2022 \$'000 | 2021 \$'000 |
| Income | | | | | | | | | | |
| Appropriation | - | - | - | - | - | - | 178 607 | 192 700 | 178 607 | 192 700 |
| Fees and charges | 15 927 | 669 | 21 363 | 15 117 | - | - | - | - | 144 376 | 113 506 |
| Gain on revaluation of intangibles | - | - | 30 761 | - | - | - | - | - | 30 761 | - |
| Recoveries | 416 | 288 | 1 640 | 245 | - | - | - | - | 16 759 | 14 258 |
| Commonwealth - sourced grants and funding | - | - | - | - | - | - | - | - | 18 295 | 13 596 |
| Resources received free of charge | - | 394 | - | 2 573 | - | 16 | 4 929 | - | 4 929 | 5 097 |
| SA Government grants and subsidies | - | - | - | - | - | - | - | - | 2 342 | 2 486 |
| Net gain from disposal of non-current assets | - | - | - | - | - | - | - | - | 9 | - |
| Other income | - | - | - | - | - | - | - | - | 255 | 363 |
| Total income | 16 343 | 1 351 | 53 764 | 17 935 | - | 16 | 183 536 | 192 700 | 396 333 | 342 006 |
| Expenses | | | | | | | | | | |
| Employee benefits | (2 907) | (2 670) | (1 689) | (737) | (1 290) | (952) | - | - | (157 493) | (151 924) |
| Supplies and services | (12 479) | (10 738) | (96 271) | (70 196) | (2 742) | (439) | - | - | (168 698) | (139 042) |
| Loss on revaluation of intangibles | - | - | - | (30 761) | - | - | - | - | - | (30 761) |
| Grants and subsidies | - | - | 4 | - | (3 883) | (4 581) | - | - | (19 000) | (23 567) |
| Depreciation and amortisation | (92) | - | (1 952) | (1 863) | (138) | - | - | - | (13 851) | (11 512) |
| Borrowing costs | - | (1) | (2) | (5) | - | - | - | - | (2) | (10) |
| Other expenses | - | - | (1) | - | - | - | - | - | (1 047) | (1 064) |
| Total expenses | (15 478) | (13 409) | (99 911) | (103 562) | (8 053) | (5 972) | - | - | (360 091) | (357 880) |
| Net result | 865 | (12 058) | (46 147) | (85 627) | (8 053) | (5 956) | 183 536 | 192 700 | 36 242 | (15 874) |

Attorney-General's Department
Notes to and forming part of the financial statements
As at 30 June 2022

1.2. 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 | |
|--|-------------------|----------------|--|----------------|--------------------------|-----------------|--|----------------|------------------------------------|----------------|
| | 2022 \$'000 | 2021 \$'000 | 2022 \$'000 | 2021 \$'000 | 2022 \$'000 | 2021 \$'000 | 2022 \$'000 | 2021 \$'000 | 2022 \$'000 | 2021 \$'000 |
| Current assets | | | | | | | | | | |
| Cash and cash equivalents | - | - | - | - | - | - | - | - | - | - |
| Receivables | 3 | - | 480 | 300 | 5 483 | 6 303 | 184 | 203 | 98 | 64 |
| Total current assets | 3 | - | 480 | 300 | 5 483 | 6 303 | 184 | 203 | 98 | 64 |
| Non-current assets | | | | | | | | | | |
| Property, plant and equipment | - | - | 6 | - | - | - | 2 007 | 3 314 | 1 350 | 1 337 |
| Intangible assets | - | - | 289 | 616 | - | - | - | - | - | - |
| Total non-current assets | - | - | 295 | 616 | - | - | 2 007 | 3 314 | 1 350 | 1 337 |
| Total assets | 3 | - | 775 | 916 | 5 483 | 6 303 | 2 191 | 3 517 | 1 448 | 1 401 |
| Current liabilities | | | | | | | | | | |
| Payables | (8) | (11) | (674) | (1 175) | (477) | (747) | (456) | (317) | (78) | (124) |
| Employee benefits | (14) | (17) | (2 188) | (2 517) | (2 955) | (3 578) | (667) | (823) | (260) | (349) |
| Financial liabilities | - | - | - | - | - | - | (6) | (45) | (4) | (18) |
| Provisions | (1) | (1) | (95) | (109) | (128) | (155) | (29) | (36) | (11) | (15) |
| Other current liabilities | - | - | - | - | - | - | - | - | - | - |
| Total current liabilities | (23) | (29) | (2 957) | (3 801) | (3 560) | (4 480) | (1 158) | (1 221) | (353) | (506) |
| Non-current liabilities | | | | | | | | | | |
| Payables | - | (2) | (353) | (416) | (593) | (663) | (96) | (116) | (73) | (80) |
| Employee benefits | (5) | (18) | (3 762) | (4 423) | (6 320) | (7 053) | (1 003) | (1 230) | (775) | (846) |
| Financial liabilities | - | - | - | - | - | (1) | (6) | (21) | (4) | (8) |
| Provisions | - | - | - | - | - | - | - | - | - | - |
| Other liabilities | - | - | - | - | - | - | - | - | - | - |
| Total non-current liabilities | (5) | (20) | (4 115) | (4 839) | (6 913) | (7 717) | (1 105) | (1 367) | (852) | (934) |
| Total liabilities | (28) | (49) | (7 072) | (8 640) | (10 473) | (12 197) | (2 263) | (2 588) | (1 205) | (1 440) |
| Net assets | (25) | (49) | (6 297) | (7 724) | (4 990) | (5 894) | (72) | 929 | 243 | (39) |

Attorney-General's Department
Notes to and forming part of the financial statements
As at 30 June 2022

1.2. Objectives and programs (continued)

| Assets and liabilities by program as at 30 June | Legislative and Policy | | Consumer and Business | | | | Ombudsman | | Office of the Public Advocate | |
|--|------------------------|----------------|-----------------------|----------------|---------------------|----------------|----------------|----------------|-------------------------------|----------------|
| | Services | | Services | | Forensic Science SA | | | | | |
| | 2022 \$'000 | 2021 \$'000 | 2022 \$'000 | 2021 \$'000 | 2022 \$'000 | 2021 \$'000 | 2022 \$'000 | 2021 \$'000 | 2022 \$'000 | 2021 \$'000 |
| Current assets | | | | | | | | | | |
| Cash and cash equivalents | - | - | 4 754 | 4 826 | 173 | 173 | - | - | - | - |
| Receivables | 26 | 2 | 559 | 1 249 | 976 | 1 209 | 25 | - | 89 | 44 |
| Total current assets | 26 | 2 | 5 313 | 6 075 | 1 149 | 1 382 | 25 | - | 89 | 44 |
| Non-current assets | | | | | | | | | | |
| Property, plant and equipment | - | - | 340 | 1 929 | 12 489 | 12 951 | 388 | 437 | 1 788 | 1 786 |
| Intangible assets | - | - | 3 412 | 2 672 | 1 357 | 2 757 | - | - | - | - |
| Total non-current assets | - | - | 3 752 | 4 601 | 13 846 | 15 708 | 388 | 437 | 1 788 | 1 786 |
| Total assets | 26 | 2 | 9 065 | 10 676 | 14 995 | 17 090 | 413 | 437 | 1 877 | 1 830 |
| Current liabilities | | | | | | | | | | |
| Payables | (1 405) | (1 041) | (1 428) | (1 013) | (684) | (2 257) | (46) | (51) | (92) | (216) |
| Employee benefits | (292) | (484) | (2 093) | (2 424) | (1 687) | (2 131) | (257) | (287) | (527) | (551) |
| Financial liabilities | - | - | 7 | (26) | (42) | (175) | (1) | (6) | (5) | (24) |
| Provisions | (13) | (21) | (89) | (104) | (73) | (92) | (11) | (12) | (23) | (24) |
| Other current liabilities | - | - | (101) | (144) | - | - | - | - | (209) | (201) |
| Total current liabilities | (1 710) | (1 546) | (3 704) | (3 711) | (2 486) | (4 655) | (315) | (356) | (856) | (1 016) |
| Non-current liabilities | | | | | | | | | | |
| Payables | (65) | (94) | (367) | (415) | (386) | (432) | (41) | (42) | (85) | (84) |
| Employee benefits | (677) | (1 002) | (3 889) | (4 407) | (4 113) | (4 588) | (440) | (446) | (898) | (892) |
| Financial liabilities | - | - | 8 | (12) | (41) | (82) | (1) | (3) | (5) | (11) |
| Provisions | - | - | - | - | - | - | - | - | - | - |
| Other liabilities | - | - | - | (1) | - | (1) | - | - | - | - |
| Total non-current liabilities | (742) | (1 096) | (4 248) | (4 835) | (4 540) | (5 103) | (482) | (491) | (988) | (987) |
| Total liabilities | (2 452) | (2 642) | (7 952) | (8 546) | (7 026) | (9 758) | (797) | (847) | (1 844) | (2 003) |
| Net assets | (2 426) | (2 640) | 1 113 | 2 130 | 7 969 | 7 332 | (384) | (410) | 33 | (173) |

Attorney-General's Department
Notes to and forming part of the financial statements
As at 30 June 2022

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 SA | | Justice Technology Services | | Planning and Land Use Services | |
|--|---|----------------|--|----------------|------------------|----------------|--------------------------------|----------------|-----------------------------------|-----------------|
| | 2022 \$'000 | 2021 \$'000 | 2022 \$'000 | 2021 \$'000 | 2022 \$'000 | 2021 \$'000 | 2022 \$'000 | 2021 \$'000 | 2022 \$'000 | 2021 \$'000 |
| Current assets | | | | | | | | | | |
| Cash and cash equivalents | - | - | - | - | - | - | - | - | - | - |
| Receivables | 5 | 25 | 6 153 | 84 | 89 | 75 | 788 | 825 | 6 473 | 8 297 |
| Total current assets | 5 | 25 | 6 153 | 84 | 89 | 75 | 788 | 825 | 6 473 | 8 297 |
| Non-current assets | | | | | | | | | | |
| Property, plant and equipment | - | - | - | 1 400 | 3 923 | 3 735 | 363 | 700 | 3 194 | 4 698 |
| Intangible assets | - | - | - | 2 114 | - | - | 142 | 174 | 26 870 | 29 029 |
| Total non-current assets | - | - | - | 3 514 | 3 923 | 3 735 | 505 | 874 | 30 064 | 33 727 |
| Total assets | 5 | 25 | 6 153 | 3 598 | 4 012 | 3 810 | 1 293 | 1 699 | 36 537 | 42 024 |
| Current liabilities | | | | | | | | | | |
| Payables | (40) | (40) | (3) | (1 194) | (92) | (248) | (745) | (968) | (4 860) | (4 938) |
| Employee benefits | (62) | (96) | - | (809) | (274) | (322) | (543) | (716) | (2 548) | (2 820) |
| Financial liabilities | - | - | (4) | (19) | (7) | (51) | (1) | (9) | (9) | (64) |
| Provisions | (3) | (4) | - | (35) | (14) | (16) | (24) | (31) | (110) | (122) |
| Other current liabilities | - | - | - | (316) | - | - | - | - | - | - |
| Total current liabilities | (105) | (140) | (7) | (2 373) | (387) | (637) | (1 313) | (1 724) | (7 527) | (7 944) |
| Non-current liabilities | | | | | | | | | | |
| Payables | (10) | (12) | - | (133) | (52) | (63) | (102) | (143) | (359) | (415) |
| Employee benefits | (103) | (141) | (5) | (1 412) | (555) | (668) | (1 084) | (1 513) | (3 831) | (4 413) |
| Financial liabilities | - | - | (3) | (9) | (7) | (24) | (1) | (4) | (9) | (30) |
| Provisions | - | - | - | - | (1 198) | (1 372) | - | - | - | - |
| Other liabilities | - | - | - | - | - | - | - | - | - | (6) |
| Total non-current liabilities | (113) | (153) | (8) | (1 554) | (1 812) | (2 127) | (1 187) | (1 660) | (4 199) | (4 864) |
| Total liabilities | (218) | (293) | (15) | (3 927) | (2 199) | (2 764) | (2 500) | (3 384) | (11 726) | (12 808) |
| Net assets | (213) | (268) | 6 138 | (329) | 1 813 | 1 046 | (1 207) | (1 685) | 24 811 | 29 216 |

Attorney-General's Department
Notes to and forming part of the financial statements
As at 30 June 2022

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 | |
|--|------------------------------|----------------|---------------------------------|-----------------|----------------------------|----------------|---------------|---------------|-----------------|-----------------|
| | 2022 | 2021 | 2022 | 2021 | 2022 | 2021 | 2022 | 2021 | | |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | | |
| Current assets | | | | | | | | | | |
| Cash and cash equivalents | - | - | - | - | - | - | 41 462 | 37 615 | 46 389 | 42 614 |
| Receivables | 1 394 | 7 494 | 6 811 | 2 452 | - | - | - | - | 29 636 | 28 626 |
| Total current assets | 1 394 | 7 494 | 6 811 | 2 452 | - | - | 41 462 | 37 615 | 76 025 | 71 240 |
| Non-current assets | | | | | | | | | | |
| Property, plant and equipment | 208 | 371 | 374 | 666 | - | - | - | - | 26 430 | 33 324 |
| Intangible assets | - | - | 326 679 | 275 221 | 738 | 463 | - | - | 359 487 | 313 046 |
| Total non-current assets | 208 | 371 | 327 053 | 275 887 | 738 | 463 | - | - | 385 917 | 346 370 |
| Total assets | 1 602 | 7 865 | 333 864 | 278 339 | 738 | 463 | 41 462 | 37 615 | 461 942 | 417 610 |
| Current liabilities | | | | | | | | | | |
| Payables | (1 917) | (2 171) | (11 927) | (10 670) | (1 074) | (1 026) | - | - | (26 006) | (28 207) |
| Employee benefits | (388) | (464) | (145) | (206) | (169) | (187) | - | - | (15 069) | (18 781) |
| Financial liabilities | (1) | (5) | (2) | (9) | - | - | - | - | (75) | (451) |
| Provisions | (17) | (20) | (6) | (9) | (7) | (8) | - | - | (654) | (814) |
| Other current liabilities | - | - | - | - | - | - | - | - | (310) | (661) |
| Total current liabilities | (2 323) | (2 660) | (12 080) | (10 894) | (1 250) | (1 221) | - | - | (42 114) | (48 914) |
| Non-current liabilities | | | | | | | | | | |
| Payables | (68) | (74) | (31) | (33) | (30) | (35) | - | - | (2 711) | (3 252) |
| Employee benefits | (734) | (785) | (329) | (341) | (310) | (373) | - | - | (28 833) | (34 551) |
| Financial liabilities | (1) | (2) | (2) | (4) | - | - | - | - | (72) | (211) |
| Provisions | - | - | - | - | - | - | - | - | (1 198) | (1 372) |
| Other liabilities | - | - | - | (61) | - | - | - | - | - | (69) |
| Total non-current liabilities | (803) | (861) | (362) | (439) | (340) | (408) | - | - | (32 814) | (39 455) |
| Total liabilities | (3 126) | (3 521) | (12 442) | (11 333) | (1 590) | (1 629) | - | - | (74 928) | (88 369) |
| Net assets | (1 524) | 4 344 | 321 422 | 267 006 | (852) | (1 166) | 41 462 | 37 615 | 387 014 | 329 241 |

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

1.3. Impact of COVID-19 pandemic on the department

The COVID-19 pandemic has impacted on the operations of the department and these are disclosed under the relevant disclosure notes. The main impacts in 2021-22 was the continued provision of legal advice, largely non-billable, by the Crown Solicitors Office on COVID-19 matters which amounted to \$2.0 million (\$0.8 million).

1.4. Changes to the department

As a result of an administrative arrangements outlined in the Government Gazette on 10 June 2021 the Fines Enforcement and Recovery Unit transferred from AGD to DTF.

The effective date of the transfer was 1 July 2021.

Transferred Out

The following assets and liabilities were transferred to DTF:

| | 1 July 2021 \$'000 | Total \$'000 |
|----------------------------------|-----------------------|-----------------|
| Receivables | 54 | 54 |
| Property, Plant and Equipment | 1 051 | 1 051 |
| Intangibles | 2 119 | 2 119 |
| Total assets | 3 224 | 3 224 |
| Payables | 1 216 | 1 216 |
| Employee benefits | 1 981 | 1 981 |
| Financial liabilities | 439 | 439 |
| Total liabilities | 3 636 | 3 636 |
| Total net assets received | (412) | (412) |

Net assets transferred by the department were recognised at the carrying amount. 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 2022

1.5. Budget performance

The budget performance table compares the department's outcomes against budget information presented to Parliament (2021-22 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 2022 \$'000 | Actual 2022 \$'000 | Variance \$'000 |
|--|----------|--------------------------------------|--------------------------|--------------------|
| Statement of Comprehensive Income | | | | |
| Income | | | | |
| Appropriation | | 173 516 | 178 607 | 5 091 |
| Fees and charges | | 138 585 | 144 376 | 5 791 |
| Gain on revaluation of intangibles | | - | 30 761 | 30 761 |
| Recoveries | | 10 353 | 16 759 | 6 406 |
| Commonwealth - sourced grants and funding | | 11 131 | 18 295 | 7 164 |
| Resources received free of charge | | 2 306 | 4 929 | 2 623 |
| SA Government grants and subsidies | | 362 | 2 342 | 1 980 |
| Net gain from disposal of non-current assets | | - | 9 | 9 |
| Other income | | 6 402 | 255 | (6 147) |
| Total income | a | 342 655 | 396 333 | 53 678 |
| Expenses | | | | |
| Employee benefits | | 160 878 | 157 493 | (3 385) |
| Supplies and services | | 141 667 | 168 698 | 27 031 |
| Grants and subsidies | | 17 447 | 19 000 | 1 553 |
| Depreciation and amortisation | | 11 840 | 13 851 | 2 011 |
| Borrowing costs | | 30 | 2 | (28) |
| Other expenses | | 6 685 | 1 047 | (5 638) |
| Total expenses | b | 338 547 | 360 091 | 21 544 |
| Net result | | 4 108 | 36 242 | 32 134 |
| Other comprehensive income | | | | |
| <i>Items that will not be reclassified to net result</i> | | | | |
| Changes to asset revaluation surplus | | - | 21 423 | 21 423 |
| Total other comprehensive income | | - | 21 423 | 21 423 |
| Total comprehensive result | | 4 108 | 57 665 | 53 557 |

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 Income variance largely relates to the:

- revaluation of data held in the South Australian Integrated Land Information System (SAILIS), to ensure the value recognised at 30 June 2022 reflects the current replacement cost.
- additional Commonwealth funding received in accordance with updates to the Bilateral Schedule of the National Legal Assistance Partnership (NLAP) during 2021-22.
- the initial recognition of ICT services provided by the Department of the Premier and Cabinet free of charge.

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

1.5. Budget performance (continued)

- b Expenditure variance largely relates to an increase in payments from the Office of the Registrar-General to Lands Services SA, in recognition of an increase in revenue received due to higher activity in the property market.

| | Note | Original budget 2022 \$'000 | Actual 2022 \$'000 | Variance \$'000 |
|--------------------------------------|------|--------------------------------------|--------------------------|--------------------|
| Investing expenditure summary | | | | |
| Total new projects | | - | - | - |
| Total existing projects | | 4 100 | 854 | (3 246) |
| Total annual programs | | 2 860 | 3 602 | 742 |
| Total investing expenditure | | 6 960 | 4 456 | (2 504) |

- c The majority of the variance relates to delays in projects for which end-of-year carryovers will be submitted.

1.6. Significant transactions with government related entities

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

- \$24 million in fees and charges received from various SA Government entities for legal services provided by the Crown Solicitor's Office.
- \$18.5 million payments to DIT for accommodation.
- \$12.3 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 2022

2. Income

2.1. Appropriation

| | 2022 | 2021 |
|--|----------------|----------------|
| | \$'000 | \$'000 |
| Appropriations from Consolidated Account pursuant to the Appropriation Act | 178 607 | 192 700 |
| Total appropriations | 178 607 | 192 700 |

Appropriations are recognised on receipt.

Appropriation pursuant to the Appropriation Act consist of \$172.1 million (2021: \$185 million) for operational funding and \$6.5 million (2021: \$8 million) for capital projects.

2.2. Fees and charges

| | 2022 | 2021 |
|--------------------------------|----------------|----------------|
| | \$'000 | \$'000 |
| Licence and regulatory fees | 42 938 | 40 142 |
| Land services fees | 36 965 | 15 206 |
| Legal services | 24 048 | 24 877 |
| Planning and land use services | 16 459 | 10 158 |
| Network services | 12 329 | 11 513 |
| Recovery of expenditure | 9 025 | 8 910 |
| Forensic services | 1 580 | 1 529 |
| Other | 1 032 | 1 171 |
| Total fees and charges | 144 376 | 113 506 |

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

The department recognises revenue from the following major sources:

Licence and regulatory fees

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

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.

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.

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

2.3. Recoveries

| | 2022 | 2021 |
|---|---------------|---------------|
| | \$'000 | \$'000 |
| Recovery of expenditure for: | | |
| Crown Solicitor's Office | 7 601 | 4 740 |
| Planning and Land Use Services | 1 958 | 1 764 |
| Office of the Director of Public Prosecutions | 1 227 | 1 614 |
| Consumer and Business Services | 1 455 | 1 205 |
| Forensic Science | 1 087 | 862 |
| Justice Policy and Analytics | 144 | 651 |
| Ombudsman | 366 | 354 |
| Parliamentary Counsel | 222 | 222 |
| SA Civil and Administrative Tribunal | 220 | 211 |
| Other | 2 479 | 2 635 |
| Total recoveries | 16 759 | 14 258 |

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

2.4. Commonwealth – sourced grants and funding

| | 2022 | 2021 |
|---|---------------|---------------|
| | \$'000 | \$'000 |
| National Legal Assistance - Aboriginal Legal Services | 5 475 | 5 192 |
| National Legal Assistance - Community Legal Centres | 5 154 | 5 073 |
| Legal Assistance funding - Family Law Pilot Program | 3 570 | - |
| Legal Assistance funding - Vulnerable Women | 1 773 | - |
| Legal Assistance funding - Supporting people with mental health conditions to access the Justice system | 788 | - |
| Legal Assistance funding - Workplace sexual harassment | 788 | - |
| National Legal Assistance - Administration | 591 | 459 |
| Legal Assistance funding - Domestic Violent Unit/Health Justice Partnerships | 156 | - |
| Legal Assistance funding - COVID-19 | - | 2 289 |
| Legal Assistance funding - Bushfire Support | - | 583 |
| Total commonwealth sourced grants and funding | 18 295 | 13 596 |

Commonwealth-sourced grants and funding are recognised 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 2022

2.5. Resources received free of charge

| | 2022 | 2021 |
|--|--------------|--------------|
| | \$'000 | \$'000 |
| Services received free of charge - Shared Services SA | 2 424 | 2 819 |
| Services received free of charge - Department of the Premier and Cabinet - ICT | 2 505 | 2 278 |
| Total services received free of charge | 4 929 | 5 097 |

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

The department receives Financial Accounting, Taxation, Payroll, Accounts Payable and Accounts Receivable from Shared Services SA free of charge. ICT services are received from the DPC. A corresponding expense is recognised in the financial statements (see note 4.1).

2.6. SA Government grants and subsidies

| | 2022 | 2021 |
|---|--------------|--------------|
| | \$'000 | \$'000 |
| Planning and Land Use Services | 1 239 | 1 194 |
| Consumer and Business Services | 380 | 180 |
| Justice Policy and Analytics | 240 | - |
| Fines Enforcement and Recovery Unit | - | 546 |
| Office of the Director of Public Prosecutions | 42 | 141 |
| Crown Solicitors Office | 143 | 141 |
| Other | 298 | 284 |
| Total SA Government grants and subsidies | 2 342 | 2 486 |

SA Government grants and subsidies are recognised on receipt.

2.7. Other income

| | 2022 | 2021 |
|---------------------------|------------|------------|
| | \$'000 | \$'000 |
| Other | 255 | 363 |
| Total other income | 255 | 363 |

Other income consists of refunds and other recoveries and are recognised on receipt.

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

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.

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.

| | 2022 | 2021 |
|---|---------------|---------------|
| Compensation | \$'000 | \$'000 |
| Salaries and other short term employee benefits | 3 310 | 3 386 |
| Post-employment benefits | 777 | 416 |
| Total compensation | 4 087 | 3 802 |

Transactions with key management personnel and other related parties

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

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

3.2. Boards and committee members

Members during the 2021-22 financial year were:

Audit and Risk Management Committee

D Contala
A Kilvert *
D Mazzone * (appointed 1 July 2021)
E Labadas *
J De Vries* (appointed 1 August 2021)
P Wilksch *
P Chau *
R Parry * (expired 1 August 2021)
L Wilson – Wilde *
S Smith * (expired 30 June 2022)

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

R Thomas
J Eckert
E Herriman
P Leadbeter
G Pember
M D Adcock
R J Rutschack
M Wohlstadt
D Altmann

State Planning Commission

H Dyer (expired 30 October 2021)
S P Griffiths
C Holden
N M Hurley
S P Moseley
E R Walker
S J Smith *

Building Technical Panel

D Frisby
J Shillabeer
J Payne
J Cibich*
B Fennel
B Steer
P Murton
N Ingerson
M Centofanti
L Bertholini

Building Fire and Safety Committee

C Paton * (appointed 01/10/2021)
J Evans * (appointed 01/10/2021)
L Palumbo (expired 24/12/2021)
M Sutton (appointed 01/10/2021)

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

3.2. Boards and committee members (continued)

SA Civil and Administrative Tribunal

| | |
|----------------|------------------|
| K J Bean | G L Rawson |
| M Berg | A P Reilly |
| J Barnes | J C Richardson |
| A M Bills | K A Ryan |
| L D Byrt | R R Schroeder |
| B M Caldeira | E Stratton-Smith |
| J M Carrel | A E Trengove |
| D T Coyte | H Ward |
| R Croser | D P Watson |
| C J D'Arcy | A G King |
| M Demosthenous | R Maerschel |
| J S Dunstone | L Clark |
| J D Forgan | T D Griffin |
| M E Fuller | J M Rugless |
| S E Gooch | M A Stevens |
| J Gipslis | L Gilfillan |
| D E Gursansky | N J Rainford |
| B G Harvey | J Bakas |
| L Hastwell | S Georgiadis |
| R F Hordern | C D Lester |
| A R Hunter | M C Madden |
| J Irving | L R Budden |
| M T Kennedy | K Pligl |
| G B Kirkham | J H R Sanders |
| A Lazarevich | M S A Caretti |
| H R Mares | |
| K P Mcevoy | |
| T A Micallef | |
| A V Moroney | |
| M Murphy | |
| J M Petrie | |

* 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:

| | 2022 | 2021 |
|--------------------------------|------------|------------|
| \$0 - \$19 999 | 73 | 111 |
| \$20 000 - \$39 999 | 10 | 7 |
| \$40 000 - \$59 999 | 17 | 10 |
| \$60 000 - \$79 999 | 7 | 6 |
| \$80 000 - \$99 999 | 1 | 5 |
| \$100 000 - \$119 999 | 2 | 2 |
| \$120 000 - \$139 999 | 5 | 1 |
| \$140 000 - \$159 999 | 1 | 1 |
| Total number of members | 116 | 143 |

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

3.2. Boards and committee members (continued)

The total remuneration received or receivable by members was \$2.5 million (2021: \$2.1 million). Amounts paid to a superannuation plan for board/ committee members was \$0.3 million (2021: \$0.26 million). Remuneration of members reflects all costs of performing board/committee member duties including sitting fees, superannuation contributions, salary sacrifice benefits, fringe benefits and any related fringe benefits tax paid/payable.

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.

3.3. Employee benefits expenses

Employee benefits expenses

| | 2022 | 2021 |
|--|----------------|----------------|
| | \$'000 | \$'000 |
| Salaries and wages | 120 271 | 117 337 |
| Employment on-costs - superannuation | 14 166 | 13 053 |
| Annual leave | 11 218 | 10 328 |
| Employment on-costs - payroll tax | 7 394 | 6 984 |
| Long service leave (LSL) | (736) | 316 |
| Board fees | 2 646 | 2 147 |
| Targeted voluntary separation packages (refer below) | 1 168 | - |
| Skills and experience retention leave (SERL) | 842 | 787 |
| Workers' compensation | (64) | 911 |
| Other employee related expenses | 588 | 61 |
| Total employee benefits expenses | 157 493 | 151 924 |

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 2022

3.3. Employee benefits expenses (continued)

Employee remuneration

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

| | 2022 | 2021 |
|---------------------------------|---------------|---------------|
| | Number | Number |
| \$154 001 to \$157 000# | n/a | 4 |
| \$157 001 to \$177 000* | 57 | 62 |
| \$177 001 to \$197 000* | 26 | 17 |
| \$197 001 to \$217 000 | 12 | 10 |
| \$217 001 to \$237 000* | 15 | 18 |
| \$237 001 to \$257 000 | 20 | 6 |
| \$257 001 to \$277 000 | 6 | 6 |
| \$277 001 to \$297 000* | 4 | 2 |
| \$297 001 to \$317 000* | 7 | 6 |
| \$317 001 to \$337 000 | 3 | 3 |
| \$337 001 to \$357 000 | 2 | 2 |
| \$357 001 to \$377 000 | 2 | 1 |
| \$417 001 to \$437 000 | 1 | - |
| \$437 001 to \$457 000 | - | 1 |
| \$457 001 to \$477 000 | - | 1 |
| \$477 001 to \$497 000 | 1 | - |
| \$537 001 to \$557 000 | 1 | 1 |
| \$617 001 to \$637 000 | - | 2 |
| \$637 001 to \$657 000 | - | 2 |
| \$657 001 to \$677 000 | 3 | 1 |
| \$677 001 to \$697 000 | 2 | - |
| Total number of officers | 162 | 145 |

This band has been included for the purposes of reporting comparative figures based on the executive base level remuneration rate for 2020-21.

* 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 \$37.4 million (2021: \$32.3 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 related fringe benefits tax paid or payable in respect of those benefits as well as any termination benefits for employees who have left the department.

Employee remuneration by category

| | 2022 | 2021 |
|---------------------------------|---------------|---------------|
| | Number | Number |
| Legal | 105 | 99 |
| Executive | 29 | 26 |
| Other | 28 | 20 |
| Total number of officers | 162 | 145 |

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

3.3. Employee benefits expenses (continued)

Targeted voluntary separation packages (TVSP)

| | 2022 \$'000 | 2021 \$'000 |
|--|----------------|----------------|
| Amounts paid to separated employees: | | |
| TVSP | 1 168 | - |
| Leave paid to separated employees | 724 | - |
| Recovery from the Department of Treasury and Finance | - | - |
| Net cost to the department | 1 892 | - |

The number of employees who received a TVSP in the reporting period was 25 (nil).

During the year, the Government offered employees the opportunity to participate in the South Australian Public Sector Workforce Rejuvenation Scheme. The above table includes 25 employees who accepted the offer under the scheme (\$1.1 million).

3.4. Employee benefits liability

| | 2022 \$'000 | 2021 \$'000 |
|--|----------------|----------------|
| Current | | |
| Annual leave | 11 633 | 11 486 |
| Accrued salaries and wages | 453 | 4 328 |
| Long service leave | 1 941 | 1 957 |
| Skills and experience retention leave | 1 042 | 1 010 |
| Total current employee benefits | 15 069 | 18 781 |
| Non-current | | |
| Long service leave | 28 833 | 34 551 |
| Total non-current employee benefits | 28 833 | 34 551 |
| Total employee benefits | 43 902 | 53 332 |

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.

Salary inflation rate for annual leave and skills, experience and retention leave liability changed to 1.5% (2%:2021).

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.

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

3.4 Employee benefits liability (continued)

Measurement

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.

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 to 3.50% (2021: 1.25%)

The actuarial assessment performed by the DTF has left the salary inflation rate at 2.50% 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 \$4.8 million and employee benefits expense of \$4.8 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.

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

4. Expenses

4.1. Supplies and services

| | 2022 | 2021 |
|--|----------------|----------------|
| | \$'000 | \$'000 |
| Contract payments – Land Administration Services | 96 534 | 69 444 |
| Accommodation | 22 115 | 21 310 |
| Information technology and communications | 18 392 | 18 866 |
| Contract staff | 4 490 | 6 165 |
| Shared Services SA charges | 5 107 | 2 365 |
| Outsourced services | 1 183 | 2 405 |
| Office expenses | 953 | 1 577 |
| Staff payments | 1 276 | 968 |
| Laboratory supplies | 1 166 | 1 480 |
| Repairs, maintenance and minor purchases | 1 022 | 1 427 |
| Legal fees | 1 245 | 1 055 |
| Promotions and publications | 987 | 922 |
| Consultants | 663 | 688 |
| Telephone related expenses | 340 | 662 |
| Storage and archive costs | 369 | 359 |
| Tax payments | 221 | 286 |
| Motor vehicle expenses | 133 | 127 |
| Other | 12 502 | 8 936 |
| Total supplies and services | 168 698 | 139 042 |

Refer to note 2.5 for an explanation on Shared Services SA charges.

Accommodation

Most of the department's accommodation is provided by 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 and accordingly are expensed. 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. | 2022 | No. | 2021 |
|-------------------|------------|---------------|------------|---------------|
| | | \$'000 | | \$'000 |
| Below \$10 000 | 7 | 38 | 9 | 34 |
| \$10 000 or above | 14 | 625 | 18 | 654 |
| Total | 21 | 663 | 27 | 688 |

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

4.2. Grants and subsidies

| | 2022 | 2021 |
|---|---------------|---------------|
| | \$'000 | \$'000 |
| National Legal Assistance - Community Legal Services | 7 423 | 6 241 |
| National Legal Assistance - Aboriginal Legal Services | 5 833 | 5 192 |
| Office of the Local Government | 3 863 | 4 526 |
| Justice Policy and Analytics | 679 | 761 |
| Operation Flinders | 489 | 477 |
| Legal Assistance funding - COVID-19 | - | 4 546 |
| Legal Assistance funding - Bushfire Support | - | 875 |
| Other | 713 | 949 |
| Total grants and subsidies | 19 000 | 23 567 |

4.3. Other expenses

| | 2022 | 2021 |
|-----------------------------|---------------|---------------|
| | \$'000 | \$'000 |
| Witness expenses | 550 | 600 |
| Donated assets | - | 31 |
| Other * | 497 | 433 |
| Total other expenses | 1 047 | 1 064 |

* Includes audit fees paid / payable to the Auditor-General's Department relating to work performed under the *Public Finance and Audit Act 1987* of \$464 000 (2021: \$326 000). No other services were provided by the Auditor-General's Department.

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

5. Non-financial assets

5.1. Property, plant and equipment

Property, plant and equipment owned by the department

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

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 11.1.

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.

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

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

Reconciliation 2021-22

The following table shows movement in property, plant and equipment during 2021-22

| | Leasehold improvements | Plant and equipment | Information technology | Library collections | Right-of-use buildings | Right-of-use vehicles | Capital work in progress | Total |
|--|---------------------------|------------------------|---------------------------|------------------------|---------------------------|--------------------------|-----------------------------|----------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Carrying amount at the beginning of the period | 26 706 | 4 760 | 688 | 406 | 481 | 223 | 60 | 33 324 |
| Prior period adjustment | - | - | - | - | - | 25 | - | 25 |
| Acquisitions | - | 891 | - | - | - | 74 | - | 965 |
| Transfer out from restructure | (570) | - | - | - | (481) | - | - | (1 051) |
| Transfers to/(from) work in progress | - | 60 | - | - | - | - | (60) | - |
| Disposals | - | (1 112) | - | - | - | (189) | - | (1 301) |
| Depreciation on disposals | - | 1 112 | - | - | - | 189 | - | 1 301 |
| Subtotal: | 26 136 | 5 711 | 688 | 406 | - | 322 | - | 33 263 |
| Gains/(losses) for the period recognised in net result: | | | | | | | | |
| Prior period adjustment | - | - | - | - | - | (40) | - | (40) |
| Depreciation | (4 886) | (1 418) | (353) | - | - | (136) | - | (6 793) |
| Subtotal: | (4 886) | (1 418) | (353) | - | - | (176) | - | (6 833) |
| Carrying amount at the end of the period | 21 250 | 4 293 | 335 | 406 | - | 146 | - | 26 430 |
| Gross carrying amount | | | | | | | | |
| Gross carrying amount | 29 258 | 18 838 | 4 208 | 406 | - | 296 | - | 53 006 |
| Accumulated depreciation | (8 008) | (14 545) | (3 873) | - | - | (150) | - | (26 576) |
| Carrying amount at the end of the period | 21 250 | 4 293 | 335 | 406 | - | 146 | - | 26 430 |

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

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

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 | Right-of-use buildings | Right-of-use vehicles | Capital work in progress | Total |
|--|---------------------------|------------------------|---------------------------|------------------------|---------------------------|--------------------------|-----------------------------|----------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Carrying amount at the beginning of the period | 24 863 | 3 505 | 613 | 407 | 673 | 211 | 370 | 30 642 |
| Acquisitions | 5 | 2 092 | 132 | (1) | - | 175 | 61 | 2 464 |
| 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 |
| Subtotal | 30 421 | 5 968 | 1 028 | 406 | 673 | 386 | 60 | 38 942 |
| Gains/(losses) for the period recognised in net result: | | | | | | | | |
| Depreciation | (3 715) | (1 208) | (340) | - | (192) | (163) | - | (5 618) |
| Subtotal | (3 715) | (1 208) | (340) | - | (192) | (163) | - | (5 618) |
| Carrying amount at the end of the period | 26 706 | 4 760 | 688 | 406 | 481 | 223 | 60 | 33 324 |
| Gross carrying amount | | | | | | | | |
| Gross carrying amount | 29 828 | 19 020 | 4 208 | 406 | 865 | 443 | 60 | 54 830 |
| Accumulated depreciation | (3 122) | (14 260) | (3 520) | - | (384) | (220) | - | (21 506) |
| Carrying amount at the end of the period | 26 706 | 4 760 | 688 | 406 | 481 | 223 | 60 | 33 324 |

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

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

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

Library collections are not depreciated.

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 |

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 2022.

Property, plant and equipment leased by the department

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:

- 22 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.

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 and cashflows are disclosed in note 7.2. Expenses related to leases are disclosed in note 5.1 (depreciation) and note 7.2 (interest expenses).

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 2022

5.2. Intangible assets

Intangibles reconciliation 2021-22

The following table shows movement in intangibles during 2021-22:

| | Service concession asset - 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 | 264 117 | 11 759 | 35 230 | 1 940 | 313 046 |
| Acquisitions | 101 | - | 2 115 | 1 218 | 3 434 |
| Transfers to/(from) work in progress | - | - | 1 213 | (1 213) | - |
| Disposals | - | - | (1 813) | - | (1 813) |
| Depreciation on disposals | - | - | 1 813 | - | 1 813 |
| Revaluation increment | 52 184 | - | - | - | 52 184 |
| Transfer out from restructure | - | - | (2 119) | - | (2 119) |
| Carrying amount at the end of the period | 316 402 | 11 759 | 36 439 | 1 945 | 366 545 |
| Gains/(losses) for the period recognised in net result: | | | | | |
| Amortisation | - | (1 482) | (5 576) | - | (7 058) |
| Subtotal | - | (1 482) | (5 576) | - | (7 058) |
| Carrying amount at the end of the period | 316 402 | 10 277 | 30 863 | 1 945 | 359 487 |
| Gross carrying amount | | | | | |
| Gross carrying amount | 316 402 | 13 207 | 53 850 | 1 945 | 385 404 |
| Accumulated amortisation | - | (2 930) | (22 987) | - | (25 917) |
| Carrying amount at the end of the period | 316 402 | 10 277 | 30 863 | 1 945 | 359 487 |

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

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 |
| 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) | - |
| 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 | 13 207 | 39 676 | 1 940 | 318 940 |
| Gains/(losses) for the period recognised in net result: | | | | | |
| Amortisation | - | (1 448) | (4 446) | - | (5 894) |
| Subtotal | - | (1 448) | (4 446) | - | (5 894) |
| Carrying amount at the end of the period | 264 117 | 11 759 | 35 230 | 1 940 | 313 046 |
| Gross carrying amount | | | | | |
| Gross carrying amount | 264 117 | 13 207 | 57 877 | 1 940 | 337 141 |
| Accumulated amortisation | - | (1 448) | (22 647) | - | (24 095) |
| Carrying amount at the end of the period | 264 117 | 11 759 | 35 230 | 1 940 | 313 046 |

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 8 years and 9 months and carrying amount of \$27.7m.

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

5.2. 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 | |
| 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) |
| The carrying amount of service concession assets as at 30 June 2022 (\$'000) | \$316.5 million (data service concession asset) \$10.2 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.

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

5.2. 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 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 2022 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 2021-22 to undertake a fair value valuation of the data and the cost in replacing that data held within SAILIS. This led to a \$52.2 million (2021: \$30.7 million decrement) revaluation increment being recognised in 2021-22.

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.

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

5.2. 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

6. Financial assets

6.1. Cash and cash equivalents

| | 2022 | 2021 |
|---|---------------|---------------|
| | \$'000 | \$'000 |
| Deposits with the Treasurer (Special deposit accounts) | | |
| Attorney Generals Department Operating Account | 26 587 | 30 834 |
| Accrual Appropriation Excess Funds | 19 761 | 11 740 |
| Cash on hand (including petty cash) | 41 | 40 |
| Total cash and cash equivalents | 46 389 | 42 614 |

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.

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

6.2. Receivables

| | 2022 | 2021 |
|-------------------------------------|---------------|---------------|
| | \$'000 | \$'000 |
| Current: | | |
| Receivables | 22 805 | 19 863 |
| Less impairment loss on receivables | (4) | (10) |
| | 22 801 | 19 853 |
| GST input tax receivable | 4 476 | 6 597 |
| Prepayments | 2 359 | 2 176 |
| Total current receivables | 29 636 | 28 626 |
| | | |
| Total receivables | 29 636 | 28 626 |

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 11.2 for further information on risk management.

Allowance for impairment loss on receivables

| | 2022 | 2021 |
|---|---------------|---------------|
| | \$'000 | \$'000 |
| Carrying amount at the beginning of the period | 10 | 8 |
| Increase/(decrease) in allowance recognised in profit or loss | (6) | 2 |
| Carrying amount at the end of the period | 4 | 10 |

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

Refer to note 11.2 for details regarding credit risk and the methodology for determining impairment.

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

7. Liabilities

7.1. Payables

| | 2022 | 2021 |
|-----------------------------------|---------------|---------------|
| | \$'000 | \$'000 |
| Current | | |
| Accrued expenses | 16 706 | 21 394 |
| Creditors | 7 048 | 3 795 |
| Employment on-costs | 2 206 | 2 822 |
| Other current payables | 46 | 196 |
| Total current payables | 26 006 | 28 207 |
| Non-current | | |
| Employment on-costs | 2 711 | 3 252 |
| Total non-current payables | 2 711 | 3 252 |
| Total payables | 28 717 | 31 459 |

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.

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 DTF, the proportion of long service leave taken as leave has remained the same as the 2021 rate at 42%. The average factor for the calculation of employer superannuation on-costs has increased to 10.6% (10.1%). 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.

7.2. Financial liabilities

A maturity analysis of lease liabilities based on undiscounted gross cash flows is reported in the table below:

| | 2022 | 2021 |
|---|---------------|---------------|
| | \$'000 | \$'000 |
| Lease Liabilities | | |
| 1 to 3 years | 125 | 160 |
| 3 to 5 years | 20 | 20 |
| 5 to 10 years | 2 | 7 |
| Total lease liabilities (undiscounted) | 147 | 187 |

Lease liabilities have been measured via discounting lease payments using either the interest rate implicit in the lease (where it is readily determined) or DTF'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 \$2,000 (\$10 000).

Total cash outflows for leases was \$475 000 (2021: \$378 000).

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

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

7.3. Provision

All provisions relate to work cover compensation.

Reconciliation of workers compensation (statutory and non-statutory)

| | 2022 | 2021 |
|---|--------------|--------------|
| | \$'000 | \$'000 |
| Carrying amount at the beginning of the period | 2 186 | 1 442 |
| Additional provisions recognised | - | 911 |
| Reductions arising from payments/ other sacrifice of future economic benefits | (334) | (167) |
| Carrying amount at the end of the period | 1 852 | 2 186 |

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

Accordingly, a liability has been reported to reflect unsettled workers compensation claims. The workers compensation provision is based on an actuarial assessment of the outstanding liability as at 30 June 2022 provided by a consulting actuary engaged through the Office of the Commissioner for Public Sector Employment. There have been a significant number of these claims over the last 12 months, resulting in an increase in the scheme's allowance claims relating to Seriously Injured Worker (SIW) claims. This has impacted across all agencies.

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

7.4. Other liabilities

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

| | 2022 | 2021 |
|--------------------------------|------------|------------|
| | \$'000 | \$'000 |
| Other liabilities | | |
| Up to 1 year | 310 | 661 |
| 1 to 5 years | - | 69 |
| Total other liabilities | 310 | 730 |

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
Notes to and forming part of the financial statements
For the year ended 30 June 2022

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.

| | 2022 \$'000 | 2021 \$'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 | 46 389 | 42 614 |
| Balance as per the Statement of Cash Flows | <u>46 389</u> | <u>42 614</u> |
| Reconciliation of net cash provided by operating activities to net result | | |
| Net cash provided by operating activities | 8 665 | 26 779 |
| Add / (less) non-cash Items | | |
| Increment/(decrements) on revaluation of non-current assets | 30 761 | (30 761) |
| Depreciation and amortisation | (13 851) | (11 512) |
| Services received free of charge - expense | (4 929) | (5 097) |
| Services received free of charge - income | 4 929 | 5 097 |
| Net gain/(loss) from disposal of non-current assets | 9 | - |
| Donated assets | - | (31) |
| Movement in assets and liabilities | | |
| Increase/(decrease) in receivables | 537 | 8 745 |
| (Increase)/decrease in payables | 1 391 | (10 206) |
| (Increase)/decrease in employee benefits | 7 976 | 1 516 |
| (Increase)/decrease in provisions | 334 | (744) |
| (Increase)/decrease in other liabilities | 420 | 340 |
| Net result | <u>36 242</u> | <u>(15 874)</u> |

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

9. Changes in accounting policy

There have been no changes in accounting policies in 2021-22.

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

| | 2022 | 2021 |
|--|----------------|----------------|
| | \$'000 | \$'000 |
| Within one year | 57 827 | 55 246 |
| Later than one year but not longer than five years | 165 311 | 154 608 |
| Later than five years | 702 274 | 734 266 |
| Total other commitments | 925 412 | 944 120 |

Representing:

| | | |
|-------------------|----------------|----------------|
| Grants (1) | 65 393 | 78 723 |
| Accommodation (2) | 134 934 | 127 108 |
| Other (3) | 725 086 | 738 289 |
| Total | 925 413 | 944 120 |

- (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 2022 and maintenance agreements.

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 continues to assess the impact of new and amended Australian Accounting Standards and Interpretations not yet implemented and changes to the Accounting Policy Statements issued by the Treasurer.

Amending Standard AASB 2020-1 *Amendments to Australian Accounting Standards – Classifications of Liabilities as Current or Non – Current* will apply from 1 July 2023. The department continues to assess liabilities e.g. LSL and whether or not the department has a substantive right to defer settlement. Where applicable, these liabilities will be classified as current.

10.4. COVID-19 pandemic outlook for the department

The COVID-19 pandemic will continue to impact the operations of the department in 2022-23. The key expected impact is the continued provision of legal advice by the Crown Solicitors Office on COVID-19 matters.

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

10.5. Events after the reporting period

Adjustments are made to amounts recognised in the financial statements, where an event occurs after 30 June 2022 and before the date the financial statements are authorised for issue, where those events provide information about conditions that existed at 30 June 2022.

Note disclosure is made about events between 30 June 2022 and the date the financial statements are authorised for issue where the events relate to a condition which arose after 30 June 2022 and which may have a material impact on the results of subsequent years.

The Aboriginal Affairs and Reconciliation Division transferred from the Department of Premier and Cabinet to the department effective 1 July 2022.

Industrial Relations, South Australian Employment Tribunal, Safework SA transferred from DTF to the department effective 1 July 2022.

Planning and Land Use Services, Office of the Valuer-General and the Office of the Registrar-General transferred from AGD to the Department of Trade and Industry (DTI) effective 1 July 2022.

Office of Local Government transferred from the department to the Department of Infrastructure and Transport (DIT) effective 1 July 2022.

11. Measurement and risk

11.1. Fair value

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

Initial recognition

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

Revaluation

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

An independent 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.

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

11.1. Fair value (continued)

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 2021 and 2022, the department had no valuations categorised into level 1; there were no transfers of assets between level 1 and 2 fair value hierarchy levels and there were no changes in valuation technique.

The department measures all assets at level 3.

Leasehold improvements

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.

11.2. Financial instruments

Financial risk management

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

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

Liquidity 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.

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

11.2 Financial instruments (continued)

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.

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.

Classification of financial instruments

The department measures all financial instruments at amortised cost.

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

Administered Financial Statements

For the year ended 30 June 2022

Attorney-General's Department
Statement of Administered Comprehensive Income
for the year ended 30 June 2022

| | Note | 2022 \$'000 | 2021 \$'000 |
|--|-----------|------------------|----------------|
| Administered income | | | |
| Fees and charges | A2.1 | 391 555 | 229 484 |
| Taxation | A2.2 | 356 538 | 320 196 |
| Appropriation | A2.3 | 106 911 | 80 751 |
| Recoveries and other income | A2.7 | 55 745 | 39 975 |
| Government Radio Network | | 35 545 | 34 735 |
| Victims of Crime levies | | 37 357 | 30 513 |
| Commonwealth-sourced grants and funding | A2.4 | 20 424 | 18 851 |
| SA Government grants, subsidies and transfers | A2.5 | 5 900 | 2 314 |
| Fines and related fees | | - | 98 560 |
| Interest revenues | A2.6 | - | 9 065 |
| Total administered income | | 1 009 975 | 864 444 |
| Administered expenses | | | |
| Payments to Consolidated Account | A4.1 | 721 420 | 583 260 |
| Grants and subsidies | A4.3 | 78 304 | 51 214 |
| Depreciation and amortisation | A5.1 A5.2 | 23 095 | 22 306 |
| Government Radio Network | | 21 318 | 21 686 |
| Intra-government transfers | A4.2 | 18 250 | 18 987 |
| Victims of Crime payments | | 16 909 | 17 674 |
| Employee benefits | A3.1 | 11 813 | 10 107 |
| State Rescue Helicopter Service | | 7 098 | 5 411 |
| Borrowing costs | | 116 | 134 |
| Net loss from disposal of non-current assets | | - | 2 |
| Other | A4.4 | 43 280 | 54 194 |
| Total administered expenses | | 941 603 | 784 975 |
| Net result | | 68 372 | 79 469 |
| 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 | | 68 372 | 79 822 |

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

Attorney-General's Department
Statement of Administered Financial Position
as at 30 June 2022

| | Note | 2022 \$'000 | 2021 \$'000 |
|---|------|------------------|--------------------|
| Administered current assets | | | |
| Cash and cash equivalents | A6.1 | 435 304 | 379 415 |
| Receivables | A6.2 | 46 675 | 96 794 |
| Total current assets | | 481 979 | 476 209 |
| Administered non-current assets | | | |
| Property, plant and equipment | A5.1 | 99 188 | 111 995 |
| Intangible assets | A5.2 | 99 | 149 |
| Total non-current assets | | 99 287 | 112 144 |
| Total assets | | 581 266 | 588 353 |
| Administered current liabilities | | | |
| Other current liabilities | A7.4 | 80 405 | 78 989 |
| Contract liabilities | A7.3 | 34 210 | 34 210 |
| Financial liabilities | A7.2 | 14 455 | 14 032 |
| Payables | A7.1 | 8 279 | 5 916 |
| Employee benefits | A3.2 | 694 | 781 |
| Total current liabilities | | 138 043 | 133 928 |
| Administered non-current liabilities | | | |
| Contract liabilities | A7.3 | 1 402 598 | 1 436 808 |
| Financial liabilities | A7.2 | 4 347 | 18 552 |
| Employee benefits | A3.2 | 1 467 | 1 441 |
| Payables | A7.1 | 138 | 137 |
| Total non-current liabilities | | 1 408 550 | 1 456 938 |
| Total liabilities | | 1 546 593 | 1 590 866 |
| Net assets | | (965 327) | (1 002 513) |
| Administered equity | | | |
| Retained earnings | | (968 745) | (1 005 931) |
| Asset revaluation surplus | | 3 418 | 3 418 |
| Total equity | | (965 327) | (1 002 513) |

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

Attorney-General's Department
Statement of Administered Cash Flows
for the year ended 30 June 2022

| | | 2022 (Outflows) Inflows \$'000 | 2021 (Outflows) Inflows \$'000 |
|---|-------------|---|---|
| Cash flows from operating activities | Note | | |
| Cash inflows | | | |
| Fees and charges | | 422 698 | 198 353 |
| Taxation | | 353 671 | 319 685 |
| Appropriation | | 106 911 | 80 751 |
| Government Radio Network | | 37 292 | 32 407 |
| Victims of Crime levies | | 37 357 | 23 652 |
| Commonwealth-sourced grants and funding | | 20 424 | 18 851 |
| SA Government grants, subsidies and transfers | | 5 900 | 2 314 |
| Fines and related fees | | - | 98 560 |
| Interest receipts | | - | 3 531 |
| Other receipts | | 20 305 | 22 314 |
| Cash generated from operations | | 1 004 558 | 800 418 |
| Cash outflows | | | |
| Payments to Consolidated Account | | (719 657) | (551 379) |
| Grants and subsidies | | (78 304) | (51 214) |
| Intra-government transfers | | (18 250) | (18 987) |
| Victims of Crime payments | | (16 909) | (17 674) |
| Employee benefit payments | | (11 928) | (10 084) |
| Interest paid | | (116) | (134) |
| Other payments | | (79 469) | (99 728) |
| Cash used in operations | | (924 633) | (749 200) |
| Net cash provided by / (used in) operations | A8.1 | 79 925 | 51 218 |
| Cash flows from investing activities | | | |
| Cash outflows | | | |
| Purchase of property, plant and equipment | | (10 240) | (1 170) |
| Cash used in investing activities | | (10 240) | (1 170) |
| Net cash provided by / (used in) investing activities | | (10 240) | (1 170) |
| 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 | | (13 796) | (13 491) |
| Cash used in financing activities | | (13 796) | (13 491) |
| Net cash provided by / (used in) financing activities | | (13 796) | 15 857 |
| Net increase in cash and cash equivalents | | 55 889 | 65 905 |
| Cash and cash equivalents at the beginning of the period | | 379 415 | 313 510 |
| Cash and cash equivalents at the end of the period | A6.1 | 435 304 | 379 415 |

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 2022

| Administered programs - refer note A1.1 | Consumer and Business Services | | Victims of Crime | | Public Safety | |
|---|-----------------------------------|------------------|------------------|-----------------|-----------------|-----------------|
| | 2022 | 2021 | 2022 | 2021 | 2022 | 2021 |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Administered income | | | | | | |
| Fees and charges | 4 040 | 3 291 | - | - | - | - |
| Taxation | 356 538 | 320 196 | - | - | - | - |
| Appropriation | - | - | 9 535 | 9 303 | 19 177 | 18 230 |
| Recoveries and other income | 5 348 | 786 | 3 402 | 2 593 | 11 326 | 9 752 |
| Government Radio Network | - | - | - | - | 35 545 | 34 735 |
| Victims of Crime levies | - | - | 37 357 | 30 513 | - | - |
| Commonwealth-sourced grants and funding | - | - | - | - | - | - |
| SA Government grants, subsidies and transfers | - | - | - | - | 1 049 | 1 030 |
| Fines and related fees | - | - | - | - | - | - |
| Interest revenues | - | 1 | - | 9 062 | - | - |
| Total administered income | 365 926 | 324 274 | 50 294 | 51 471 | 67 097 | 63 747 |
| Administered expenses | | | | | | |
| Payments to Consolidated Account | (357 322) | (279 211) | - | - | (1 016) | (1 405) |
| Grants and subsidies | - | - | (5 380) | (5 184) | (543) | (528) |
| Depreciation and amortisation | - | - | - | - | (22 923) | (22 296) |
| Government Radio Network | - | - | - | - | (21 318) | (21 686) |
| Victims of Crime payments | - | - | (16 909) | (17 674) | - | - |
| Employee benefits | - | - | (1 910) | (1 610) | (3 435) | (3 039) |
| State Rescue Helicopter Service | - | - | - | - | (7 098) | (5 411) |
| Borrowing costs | - | - | - | - | (116) | (134) |
| Net loss from disposal of non-current assets | - | - | - | - | - | (2) |
| Other | (5 057) | (16 334) | (2 047) | (2 213) | (4 905) | (4 336) |
| Total administered expenses | (362 379) | (295 545) | (26 246) | (26 681) | (61 354) | (58 837) |
| Net result | 3 547 | 28 729 | 24 048 | 24 790 | 5 743 | 4 910 |

Attorney-General's Department
Schedule of Expenses and Income attributable to Administered Programs
for the year ended 30 June 2022

Administered programs - refer note A1.1

| | Legal Aid | | Fines Enforcement and Recovery | | Office of the Registrar-General | |
|---|-----------------|-----------------|--------------------------------|-----------------|---------------------------------|------------------|
| | 2022 \$'000 | 2021 \$'000 | 2022 \$'000 | 2021 \$'000 | 2022 \$'000 | 2021 \$'000 |
| Administered income | | | | | | |
| Fees and charges | - | - | - | - | 362 672 | 219 100 |
| Taxation | - | - | - | - | - | - |
| Appropriation | 48 539 | 23 953 | - | - | 53 | 114 |
| Recoveries and other income | - | - | - | 2 | 34 739 | 26 090 |
| Government Radio Network | - | - | - | - | - | - |
| Victims of Crime levies | - | - | - | - | - | - |
| Commonwealth-sourced grants and funding | 20 424 | 18 851 | - | - | - | - |
| SA Government grants, subsidies and transfers | - | - | - | - | - | - |
| Fines and related fees | - | - | - | 98 560 | - | - |
| Interest revenues | - | - | - | - | - | 2 |
| Total administered income | 68 963 | 42 804 | - | 98 562 | 397 464 | 245 306 |
| Administered expenses | | | | | | |
| Payments to Consolidated Account | - | - | - | (79 810) | (362 287) | (221 901) |
| Grants and subsidies | (69 050) | (42 858) | - | - | - | - |
| 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) | (450) | (579) |
| Total administered expenses | (69 050) | (42 858) | - | (98 153) | (362 737) | (222 509) |
| Net result | (87) | (54) | - | 409 | 34 727 | 22 797 |

Attorney-General's Department
Schedule of Expenses and Income attributable to Administered Programs
for the year ended 30 June 2022

Administered programs - refer note A1.1

| | Other | | Total | |
|---|-----------------|-----------------|------------------|------------------|
| | 2022 \$'000 | 2021 \$'000 | 2022 \$'000 | 2021 \$'000 |
| Administered income | | | | |
| Fees and charges | 24 843 | 7 093 | 391 555 | 229 484 |
| Taxation | - | - | 356 538 | 320 196 |
| Appropriation | 29 607 | 29 151 | 106 911 | 80 751 |
| Recoveries and other income | 930 | 752 | 55 745 | 39 975 |
| Government Radio Network | - | - | 35 545 | 34 735 |
| Victims of Crime levies | - | - | 37 357 | 30 513 |
| Commonwealth-sourced grants and funding | - | - | 20 424 | 18 851 |
| SA Government grants, subsidies and transfers | 4 851 | 1 284 | 5 900 | 2 314 |
| Fines and related fees | - | - | - | 98 560 |
| Interest revenues | - | - | - | 9 065 |
| Total administered income | 60 231 | 38 280 | 1 009 975 | 864 444 |
| Administered expenses | | | | |
| Payments to Consolidated Account | (795) | (933) | (721 420) | (583 260) |
| Grants and subsidies | (3 331) | (2 644) | (78 304) | (51 214) |
| Depreciation and amortisation | (172) | (10) | (23 095) | (22 306) |
| Government Radio Network | - | - | (21 318) | (21 686) |
| Intra-government transfers | (18 250) | (18 987) | (18 250) | (18 987) |
| Victims of Crime payments | - | - | (16 909) | (17 674) |
| Employee benefits | (6 468) | (5 429) | (11 813) | (10 107) |
| State Rescue Helicopter Service | - | - | (7 098) | (5 411) |
| Borrowing costs | - | - | (116) | (134) |
| Net loss from disposal of non-current assets | - | - | - | (2) |
| Other | (30 821) | (12 389) | (43 280) | (54 194) |
| Total administered expenses | (59 837) | (40 392) | (941 603) | (784 975) |
| Net result | 394 | (2 112) | 68 372 | 79 469 |

Attorney-General's Department
Schedule of Assets and Liabilities attributable to Administered Programs
as at 30 June 2022

Administered programs - refer note A1.1

| | Consumer and Business Services | | Victims of Crime | | Public Safety | |
|---|-----------------------------------|-----------------|------------------|----------------|-----------------|-----------------|
| | 2022 \$'000 | 2021 \$'000 | 2022 \$'000 | 2021 \$'000 | 2022 \$'000 | 2021 \$'000 |
| Administered current assets | | | | | | |
| Cash and cash equivalents | 51 280 | 45 855 | 194 311 | 180 236 | 135 199 | 129 510 |
| Receivables | 31 438 | 49 953 | 11 052 | 10 254 | 3 401 | 4 888 |
| Total current assets | 82 718 | 95 808 | 205 363 | 190 490 | 138 600 | 134 398 |
| Administered non-current assets | | | | | | |
| Property, plant and equipment | - | - | - | - | 99 019 | 111 667 |
| Intangible assets | - | - | - | - | 99 | 149 |
| Total non-current assets | - | - | - | - | 99 118 | 111 816 |
| Total administered assets | 82 718 | 95 808 | 205 363 | 190 490 | 237 718 | 246 214 |
| Administered current liabilities | | | | | | |
| Payables | (587) | (565) | (496) | (612) | (3 643) | (4 124) |
| Financial liabilities | - | - | - | - | (14 443) | (14 030) |
| Employee benefits | - | - | (99) | (150) | (270) | (285) |
| Other current liabilities | (40 505) | (29 116) | - | - | (1 371) | (1 337) |
| Total current liabilities | (41 092) | (29 681) | (595) | (762) | (19 727) | (19 776) |
| Administered non-current liabilities | | | | | | |
| Financial liabilities | - | - | - | - | (4 347) | (18 552) |
| Employee benefits | - | - | (244) | (303) | (610) | (601) |
| Payables | - | - | (23) | (29) | (57) | (56) |
| Total non-current liabilities | - | - | (267) | (332) | (5 014) | (19 209) |
| Total administered liabilities | (41 092) | (29 681) | (862) | (1 094) | (24 741) | (38 985) |
| Net assets | 41 626 | 66 127 | 204 501 | 189 396 | 212 977 | 207 229 |

Attorney-General's Department
Schedule of Assets and Liabilities attributable to Administered Programs
as at 30 June 2022

| Administered programs - refer note A1.1 | Crown Solicitor's Trust Account | | Legal Aid | | Fines Enforcement and Recovery | |
|---|------------------------------------|----------------|----------------|----------------|-----------------------------------|----------------|
| | 2022 \$'000 | 2021 \$'000 | 2022 \$'000 | 2021 \$'000 | 2022 \$'000 | 2021 \$'000 |
| Administered current assets | | | | | | |
| Cash and cash equivalents | 9 714 | 8 622 | (378) | (324) | - | 9 156 |
| Receivables | - | - | - | - | - | 70 |
| Total current assets | 9 714 | 8 622 | (378) | (324) | - | 9 226 |
| Administered non-current assets | | | | | | |
| Property, plant and equipment | - | - | - | - | - | - |
| Intangible assets | - | - | - | - | - | - |
| Total non-current assets | - | - | - | - | - | - |
| Total administered assets | 9 714 | 8 622 | (378) | (324) | - | 9 226 |
| Administered current liabilities | | | | | | |
| Contract liabilities | - | - | - | - | - | - |
| Payables | - | - | (87) | (54) | - | 180 |
| Financial liabilities | - | - | - | - | - | - |
| Employee benefits | - | - | - | - | - | - |
| Other current liabilities | (9 714) | (8 622) | - | - | - | (8 537) |
| Total current liabilities | (9 714) | (8 622) | (87) | (54) | - | (8 357) |
| Administered non-current liabilities | | | | | | |
| Contract liabilities | - | - | - | - | - | - |
| Financial liabilities | - | - | - | - | - | - |
| Employee benefits | - | - | - | - | - | - |
| Payables | - | - | - | - | - | - |
| Total non-current liabilities | - | - | - | - | - | - |
| Total administered liabilities | (9 714) | (8 622) | (87) | (54) | - | (8 357) |
| Net assets | - | - | (465) | (378) | - | 869 |

Attorney-General's Department
Schedule of Assets and Liabilities attributable to Administered Programs
as at 30 June 2022

Administered programs - refer note A1.1

| | Office of the Registrar-General | | Other | | Total | |
|---|---------------------------------|--------------------|----------------|----------------|--------------------|--------------------|
| | 2022 \$'000 | 2021 \$'000 | 2022 \$'000 | 2021 \$'000 | 2022 \$'000 | 2021 \$'000 |
| Administered current assets | | | | | | |
| Cash and cash equivalents | 32 787 | (2 591) | 12 391 | 8 951 | 435 304 | 379 415 |
| Receivables | 250 | 31 356 | 534 | 273 | 46 675 | 96 794 |
| Total current assets | 33 037 | 28 765 | 12 925 | 9 224 | 481 979 | 476 209 |
| Administered non-current assets | | | | | | |
| Property, plant and equipment | - | - | 169 | 328 | 99 188 | 111 995 |
| Intangible assets | - | - | - | - | 99 | 149 |
| Total non-current assets | - | - | 169 | 328 | 99 287 | 112 144 |
| Total administered assets | 33 037 | 28 765 | 13 094 | 9 552 | 581 266 | 588 353 |
| Administered current liabilities | | | | | | |
| Contract liabilities | (34 210) | (34 210) | - | - | (34 210) | (34 210) |
| Payables | 31 | (124) | (3 497) | (617) | (8 279) | (5 916) |
| Financial liabilities | - | - | (12) | (2) | (14 455) | (14 032) |
| Employee benefits | - | - | (325) | (346) | (694) | (781) |
| Other current liabilities | (34 858) | (30 945) | 6 043 | (432) | (80 405) | (78 989) |
| Total current liabilities | (69 037) | (65 279) | 2 209 | (1 397) | (138 043) | (133 928) |
| Administered non-current liabilities | | | | | | |
| Contract liabilities | (1 402 598) | (1 436 808) | - | - | (1 402 598) | (1 436 808) |
| Financial liabilities | - | - | - | - | (4 347) | (18 552) |
| Employee benefits | - | - | (613) | (537) | (1 467) | (1 441) |
| Payables | - | - | (58) | (52) | (138) | (137) |
| Total non-current liabilities | (1 402 598) | (1 436 808) | (671) | (589) | (1 408 550) | (1 456 938) |
| Total administered liabilities | (1 471 635) | (1 502 087) | 1 538 | (1 986) | (1 546 593) | (1 590 866) |
| Net assets | (1 438 598) | (1 473 322) | 14 632 | 7 566 | (965 327) | (1 002 513) |

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

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

Administered items of the department include:

- Child Protection Program
- Crown Solicitor's Trust Account
- 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

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.

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

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

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. The unit transferred to the Department of Treasury and Finance effective 1 July 2021 - refer to note A1.2.

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*.

Other

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

A1.2. Changes to the reporting entity

As a result of an administrative arrangement outlined in the Government Gazette on 10 June 2021 the ministerial responsibilities of the Fines Enforcement and Recovery Unit was transferred to the Department of Treasury and Finance (DTF). The effective date of the transfer was 1 July 2021.

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

The following assets and liabilities were transferred to the Department of Treasury and Finance

| | FERU \$'000 | Total \$'000 |
|-------------------------------------|----------------|-----------------|
| Receivables | 9 520 | 9 520 |
| Total assets | 9 520 | 9 520 |
| Payables | 113 | 113 |
| Other liabilities | 8 537 | 8 537 |
| Total liabilities | 8 650 | 8 650 |
| Total net assets transferred | 870 | 870 |

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

A1.3. Budget performance

The budget performance table compares the departments outcomes against budget information presented to Parliament (2021-22 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.

| Statement of Administered Comprehensive Income | Note | Original | Actual | Variance |
|--|------|----------------|------------------|----------------|
| | | budget | 2022 | |
| | | 2022 | 2022 | |
| | | \$'000 | \$'000 | \$'000 |
| Administered Income | | | | |
| Taxation | a | 293 652 | 356 538 | 62 886 |
| Fees and charges | b | 235 577 | 391 555 | 155 978 |
| Appropriation | | 78 011 | 106 911 | 28 900 |
| Recoveries and other income | | 56 669 | 55 745 | (924) |
| Government Radio Network | | 35 980 | 35 545 | (435) |
| Victims of Crime levies | | 40 319 | 37 357 | (2 962) |
| Commonwealth-sourced grants and funding | | 19 148 | 20 424 | 1 276 |
| SA Government grants, subsidies and transfers | | 4 012 | 5 900 | 1 888 |
| Total administered income | | 763 368 | 1 009 975 | 246 607 |
| Administered Expenses | | | | |
| Payments to Consolidated Account | c | 526 221 | 721 420 | 195 199 |
| Grants and subsidies | | 46 250 | 78 304 | 32 054 |
| Depreciation and amortisation | | 25 802 | 23 095 | (2 707) |
| Government Radio Network | | 23 140 | 21 318 | (1 822) |
| Intra-government transfers | | 21 941 | 18 250 | (3 691) |
| Victims of Crime payments | | 23 535 | 16 909 | (6 626) |
| Employee benefits | | 9 560 | 11 813 | 2 253 |
| State Rescue Helicopter Service | | 7 970 | 7 098 | (872) |
| Borrowing costs | | 113 | 116 | 3 |
| Other | d | 8 325 | 43 280 | 34 955 |
| Total administered expenses | | 692 857 | 941 603 | 248 746 |
| Net result | | 70 511 | 68 372 | (2 139) |
| Total comprehensive result | | 70 511 | 68 372 | (2 139) |

- a Taxation was higher than the original budget due to higher gaming machine taxation revenue in 2021-22.
- b Fees and charges were higher than the original budget mainly due higher regulatory fees collected under the *Real Property Act 1886*.
- c Payments to Consolidated Account were higher than the original budget due to the higher regulatory fees and taxation in 2021-22.
- d Other administered expenses were higher than the original budget mainly due to unbudgeted planning fees, higher gaming machine trading round disbursements and higher claims.

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

A1.3. Budget performance (continued)

| | | Original budget 2022 \$'000 | Actual 2022 \$'000 | Variance \$'000 |
|--------------------------------------|-------------|--------------------------------------|--------------------------|--------------------|
| Investing expenditure summary | Note | | | |
| Total existing projects | | 33 086 | 10 223 | (22 863) |
| Total annual programs | | 256 | 13 | (243) |
| Total investing expenditure | e | 33 342 | 10 236 | (23 106) |

e Investing expenditure is lower than the original budget mainly due to funding for the SA Government Radio Network, which was carried over into 2022-23.

A1.4. Impact of COVID-19 pandemic on the department

Refer to note 1.3 in the department's controlled financial statements for the department's response to COVID-19 matters. The impact on the administered financial statements has largely been an increase in gaming machine taxation revenue in 2021-22 (compared with 2020-21) due to business closures/restrictions of licensed venues.

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 amounts received from various SA Government entities of \$9.1 million.
- Recoveries received from various SA Government entities of \$31.6 million for the usage of Government Radio Network assets.
- SA Government Grants, subsidies and transfers, and Recoveries received from various SA Government entities of \$10.4 million relating to the provision of the State Rescue Helicopter Service.

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

A2. Income

A2.1. Fees and charges

| | 2022 | 2021 |
|---------------------------------|----------------|----------------|
| | \$'000 | \$'000 |
| Regulatory Fees - Land Services | 362 983 | 218 797 |
| Regulatory Fees - PLUS | 24 880 | 7 093 |
| Other | 3 692 | 3 594 |
| Total fees and charges | 391 555 | 229 484 |

Fees and charges are recognised on receipt.

A2.2. Taxation revenue

| | 2022 | 2021 |
|---------------------------------|----------------|----------------|
| | \$'000 | \$'000 |
| Taxation gaming machines | 356 389 | 320 104 |
| Taxation off-course totalisator | 149 | 92 |
| Total taxation revenue | 356 538 | 320 196 |

Taxation revenue is recognised on receipt.

A2.3. Appropriation

| | 2022 | 2021 |
|--|----------------|---------------|
| | \$'000 | \$'000 |
| Revenues from appropriation | | |
| Appropriation from Consolidated Account pursuant to the <i>Appropriation Act</i> | 94 312 | 68 709 |
| Appropriation under other Acts | 12 599 | 12 042 |
| Total revenues from appropriation | 106 911 | 80 751 |

Appropriation

Appropriations are recognised on receipt.

Total revenues from appropriation consist of \$106 million (2021: \$80.3 million) for operational funding and \$0.9 million (2021: \$0.5 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 A4.4 and A5.1 for details on the expenditure.

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

A2.4. Commonwealth-sourced grants and funding

| | 2022 | 2021 |
|--|---------------|---------------|
| | \$'000 | \$'000 |
| National Legal Assistance Partnership - Legal Aid Commission | 17 719 | 17 445 |
| National Legal Assistance Partnership - Family Advocacy and Support Services | 861 | 847 |
| National Legal Assistance Partnership - Domestic Violence Units/Health Justice Partnerships | 848 | 559 |
| National Legal Assistance Partnership - Vulnerable Women | 650 | - |
| National Legal Assistance Partnership - Supporting people with mental health conditions to access the justice system | 230 | - |
| National Legal Assistance Partnership - Child Sexual Abuse prosecutions | 116 | - |
| Total Commonwealth-sourced grants and funding | 20 424 | 18 851 |

Commonwealth-sourced grants and funding are recognised 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

| | 2022 | 2021 |
|--|---------------|---------------|
| | \$'000 | \$'000 |
| Treasurer's Contingency Fund | 3 550 | - |
| State Redress Response Unit | 901 | 884 |
| SA Computer Aided Dispatch | 290 | 290 |
| Child Protection Fund | 200 | 200 |
| Harm Minimisation Fund | 200 | 200 |
| State Rescue Helicopter Service | 759 | 740 |
| Total SA Government grants, subsidies and transfers | 5 900 | 2 314 |

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

A2.6. Interest revenues

| | 2022 | 2021 |
|--|---------------|---------------|
| | \$'000 | \$'000 |
| Interest and returns from SAFA | - | 9 008 |
| Interest from the Department of Treasury and Finance | - | 57 |
| Total interest revenues | - | 9 065 |

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

A2.7. Recoveries and other income

| | 2022 | 2021 |
|--|---------------|---------------|
| | \$'000 | \$'000 |
| Land Services commercialisation | 34 210 | 25 657 |
| State Rescue Helicopter Service | 10 421 | 8 902 |
| Gaming Machine Trading Rounds | 5 242 | 772 |
| Confiscation of profits | 3 722 | 2 572 |
| SA Computer Aided Dispatch | 790 | 802 |
| Recoveries from offenders | 442 | 493 |
| Resources received free of charge - ICT | 97 | 95 |
| Other | 821 | 682 |
| Total recoveries and other income | 55 745 | 39 975 |

Recoveries and other income are recognised on receipt.

Land Services commercialisation of \$34.2 million (2021: \$25.7 million) reflects the straight-line apportionment of the total commercialisation price. The remaining commercialisation price is recognised as unearned revenue refer to note A7.3.

The department receives ICT services valued at \$97 000 (2021: \$95 000) from the Department of Premier and Cabinet.

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

A3. Board, committees and employees

A3.1. Employee benefits expenses

| | 2022 | 2021 |
|---|---------------|---------------|
| | \$'000 | \$'000 |
| Salaries and wages | 9 453 | 8 286 |
| Employment on-costs - superannuation | 1 052 | 869 |
| Annual leave | 645 | 546 |
| Employment on-costs - other | 466 | 380 |
| Long service leave | 159 | 1 |
| Skills and experience retention leave | 38 | 25 |
| Total employee benefits expenses | 11 813 | 10 107 |

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.

Employee remuneration

| | 2022 | 2021 |
|--|-----------|-----------|
| | Number | Number |
| The number of officers, including judicial officers, whose remuneration received or receivable falls within the following bands: | | |
| \$154 001 to \$157 000 | n/a | - |
| \$157 001 to \$177 000 | 5 | 3 |
| \$177 001 to \$197 000 | - | 1 |
| \$197 001 to \$217 000 | - | 2 |
| \$217 001 to \$237 000 | 1 | - |
| \$237 001 to \$257 000 | 1 | - |
| \$257 001 to \$277 000 | 1 | - |
| \$357 001 to \$377 000 | - | 1 |
| \$397 001 to \$417 000 | 1 | - |
| \$417 001 to \$437 000 | 1 | 1 |
| \$617 001 to \$637 000 | - | 1 |
| \$657 001 to \$677 000 | 1 | - |
| \$677 001 to \$697 000 | - | 1 |
| \$717 001 to \$737 000 | 1 | - |
| Total number of officers | 12 | 10 |

*This band has been included for the purposes of reporting comparative figures based on the executive base level remuneration rate for 2020-21.

Total remuneration received or receivable by these officers for the year was \$3.8 million (2021: \$3.2 million).

The table includes all employees whose normal 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 as well as any termination benefits for employees who have left the department.

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

A3.1. Employee benefits expenses (continued)

Employee remuneration by category

| | 2022 | 2021 |
|---------------------------------|-----------|-----------|
| | Number | Number |
| Legal | 5 | 2 |
| Executive | 1 | 2 |
| Other | 6 | 6 |
| Total number of officers | 12 | 10 |

A3.2. Employee benefits liability

| | 2022 | 2021 |
|--|--------------|--------------|
| | \$'000 | \$'000 |
| Current | | |
| Annual leave | 542 | 471 |
| Accrued salaries and wages | 18 | 211 |
| Long service leave | 100 | 75 |
| Skills and experience retention leave | 34 | 24 |
| Total current employee benefits | 694 | 781 |
| Non-current | | |
| Long service leave | 1 467 | 1 441 |
| Total non-current employee benefits | 1 467 | 1 441 |
| Total employee benefits | 2 161 | 2 222 |

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 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.

Salary inflation rate for annual leave, non-attendance days, and skills, experience and retention leave liability changed to 1.5% (2.0%: 2021).

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.

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

A3.2. Employee benefits liability (continued)

Long service leave - 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 increased to 3.5% (2021: 1.25%).

The actuarial assessment performed by DTF left the salary inflation rate at (2021: 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.

A4. Expenses

A4.1. Payment to Consolidated Account

| | 2022 | 2021 |
|---|----------------|----------------|
| | \$'000 | \$'000 |
| Payments to Consolidated Account | 721 420 | 583 260 |
| Total payments to Consolidated Account | 721 420 | 583 260 |

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

| | 2022 | 2021 |
|---|---------------|---------------|
| | \$'000 | \$'000 |
| Independent Commission Against Corruption | 12 557 | 13 875 |
| Office of the Small Business Commissioner | 2 120 | 2 242 |
| Outback Communities Authority | 1 613 | 2 402 |
| Office for Public Integrity | 1 486 | - |
| Local Government Grants Commission | 474 | 468 |
| Total intra-government transfers | 18 250 | 18 987 |

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

A4.3. Grants and subsidies

| | 2022 | 2021 |
|-----------------------------------|---------------|---------------|
| | \$'000 | \$'000 |
| Legal Services Commission | 69 050 | 42 858 |
| Victims of Crime | 5 380 | 5 184 |
| Expensive Criminal Cases | 1 360 | 437 |
| West Beach Trust | 912 | 1 442 |
| Other | 1 602 | 1 293 |
| Total grants and subsidies | 78 304 | 51 214 |

A4.4. Other expenses

| | 2022 | 2021 |
|---|---------------|---------------|
| | \$'000 | \$'000 |
| Planning Fees | 24 931 | 7 006 |
| Gaming Machine Trading Round disbursements | 4 760 | 702 |
| Claims | 3 240 | 4 000 |
| Information technology and communications charges | 3 020 | 3 096 |
| Victims of Crime Fund | 1 987 | 2 093 |
| Legal fees | 1 943 | 625 |
| Accommodation | 980 | 916 |
| Contract staff | 624 | 179 |
| Office expenses | 368 | 284 |
| Consultants | 230 | 218 |
| Gaming Machine taxation refunds | 111 | 15 568 |
| Suitor payments | - | 18 343 |
| Other expenses | 1 086 | 1 164 |
| Total other expenses | 43 280 | 54 194 |

Accommodation

Most of the department's accommodation is provided by DIT under MoAA issued in accordance with Government wide accommodation policies. These arrangements do not meet the definition of a lease and accordingly are expensed.

A5. Non-financial assets

A5.1. Property, plant and equipment

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 A10.1.

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.

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

A5.1 Property, plant and equipment (continued)

Reconciliation 2021-22

| | Leasehold improvements | Information technology | Plant and equipment | Capital work in progress | Buildings and other structures | Network assets | ROU Plant and equipment | ROU Land | ROU Vehicles | Total |
|--|---------------------------|---------------------------|------------------------|-----------------------------|--------------------------------------|-------------------|-------------------------------|--------------|-----------------|-----------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Carrying amount at the beginning of the period | 353 | - | 9 | 1 473 | 1 204 | 76 656 | 31 522 | 778 | - | 111 995 |
| Acquisitions | - | - | - | 503 | - | 9 720 | - | - | 13 | 10 236 |
| Transfers to/(from) work in progress | - | - | - | (174) | - | 174 | - | - | - | - |
| Subtotal | 353 | - | 9 | 1 802 | 1 204 | 86 550 | 31 522 | 778 | 13 | 122 231 |
| Gains/(losses) for the period recognised in net result: | | | | | | | | | | |
| Depreciation and amortisation | (174) | - | (2) | - | (54) | (8 734) | (13 961) | (114) | (4) | (23 043) |
| Subtotal | (174) | - | (2) | - | (54) | (8 734) | (13 961) | (114) | (4) | (23 043) |
| Carrying amount at the end of the period | 179 | - | 7 | 1 802 | 1 150 | 77 816 | 17 561 | 664 | 9 | 99 188 |
| Gross carrying amount | | | | | | | | | | |
| Gross carrying amount | 353 | 1 574 | 28 | 1 802 | 1 934 | 137 054 | 42 287 | 1 003 | 44 | 186 079 |
| Accumulated depreciation/amortisation | (174) | (1 574) | (21) | - | (784) | (59 238) | (24 726) | (339) | (35) | (86 891) |
| Carrying amount at the end of the period | 179 | - | 7 | 1 802 | 1 150 | 77 816 | 17 561 | 664 | 9 | 99 188 |

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

A5.1 Property, plant and equipment (continued)

| Reconciliation 2020-21 | Leasehold Information | | Plant and equipment | Capital work in progress | Buildings and other structures | Government | ROU Plant and equipment | ROU Land | ROU Vehicles | Total |
|--|-----------------------|------------|---------------------|--------------------------|--------------------------------|------------------------|-------------------------|--------------|--------------|-----------------|
| | improvements | technology | | | | t Radio Network assets | | | | |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Carrying amount at the beginning of the period | - | - | 12 | 2 049 | 1 259 | 83 365 | 3 240 | 894 | 7 | 90 826 |
| Acquisitions | - | - | - | 1 170 | - | - | 41 883 | - | 1 | 43 054 |
| Transfers to/(from) work in progress | - | - | - | (1 746) | - | 1 746 | - | - | - | - |
| Disposals | - | - | - | - | - | (2) | (15 728) | - | (7) | (15 737) |
| Depreciation and amortisation on disposals | - | - | - | - | - | - | 15 728 | - | 7 | 15 735 |
| Subtotal | - | - | 12 | 1 473 | 1 259 | 85 109 | 45 123 | 894 | 8 | 133 878 |
| Gains/(losses) for the period recognised in net result: | | | | | | | | | | |
| Depreciation and amortisation | - | - | (3) | - | (55) | (8 453) | (13 601) | (116) | (8) | (22 236) |
| Revaluation Increment | 353 | - | - | - | - | - | - | - | - | 353 |
| Subtotal | 353 | - | (3) | - | (55) | (8 453) | (13 601) | (116) | (8) | (21 883) |
| Carrying amount at the end of the period | 353 | - | 9 | 1 473 | 1 204 | 76 656 | 31 522 | 778 | - | 111 995 |
| Gross carrying amount | | | | | | | | | | |
| Gross carrying amount | 353 | 1 574 | 27 | 1 473 | 1 933 | 127 160 | 42 287 | 1 008 | 22 | 175 837 |
| Accumulated depreciation/amortisation | - | (1 574) | (18) | - | (729) | (50 504) | (10 765) | (230) | (22) | (63 842) |
| Carrying amount at the end of the period | 353 | - | 9 | 1 473 | 1 204 | 76 656 | 31 522 | 778 | - | 111 995 |

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

A5.1 Property, plant and equipment (continued)

Property, plant and equipment leased by the department

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 A7.2.

The department has a limited number of leases:

- 1 motor vehicle lease 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 5 of these leases give the right-of-use for the land and/or space within the scope of the agreement.

The measurement of and maturity analysis associated with lease liabilities are disclosed in note A7.2. Expenses related to leases, including depreciation in note A5.1. Interest and cash outflows relate to leases are disclosed in note A7.2.

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 2022

A5.2. Intangible assets

Reconciliation 2021-22

| | Intangibles | Total |
|--|--------------------|---------------|
| | \$'000 | \$'000 |
| Carrying amount at the beginning of the period | 149 | 149 |
| Additions | 2 | 2 |
| Subtotal | 151 | 151 |
| Gains/(losses) for the period recognised in net result: | | |
| Amortisation | (52) | (52) |
| Subtotal | (52) | (52) |
| Carrying amount at the end of the period | 99 | 99 |
| Gross carrying amount | | |
| Intangible assets at cost | 358 | 358 |
| Accumulated amortisation | (259) | (259) |
| Carrying amount at the end of the period | 99 | 99 |

Reconciliation 2020-21

| | Intangibles | Total |
|--|--------------------|---------------|
| | \$'000 | \$'000 |
| Carrying amount at the beginning of the period | 219 | 219 |
| Subtotal | 219 | 219 |
| Gains/(losses) for the period recognised in net result: | | |
| Amortisation | (70) | (70) |
| Subtotal | (70) | (70) |
| Carrying amount at the end of the period | 149 | 149 |
| Gross carrying amount | | |
| Intangible assets at cost | 358 | 358 |
| Accumulated amortisation | (209) | (209) |
| Carrying amount at the end of the period | 149 | 149 |

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

A6. Financial assets

A6.1. Cash and cash equivalents

| | 2022 | 2021 |
|--|----------------|----------------|
| | \$'000 | \$'000 |
| Deposits with the Treasurer | 435 304 | 379 415 |
| Total cash and cash equivalents | 435 304 | 379 415 |

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

| | 2022 | 2021 |
|----------------------------------|---------------|---------------|
| | \$'000 | \$'000 |
| Current | | |
| Receivables | 34 087 | 84 528 |
| Prepayments | 1 192 | 1 040 |
| Other | 11 396 | 11 226 |
| Total current receivables | 46 675 | 96 794 |
| | | |
| Total receivables | 46 675 | 96 794 |

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 A10.2 for further information on risk management.

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

A7. Liabilities

A7.1. Payables

| | 2022 | 2021 |
|-----------------------------------|---------------|---------------|
| | \$'000 | \$'000 |
| Current | | |
| Creditors and accruals | 8 184 | 5 799 |
| Employment on-costs | 95 | 117 |
| Total current payables | 8 279 | 5 916 |
| Non-current | | |
| Employment on-costs | 138 | 137 |
| Total non-current payables | 138 | 137 |
| Total payables | 8 417 | 6 053 |

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 A10.2 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 DTF, the proportion of long service leave taken as leave has remained the same as the 2021 rate at 42%. The average factor for the calculation of employer superannuation on-costs has increased to 10.6% (10.1%). 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.

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

A7.2. Financial Liabilities

All financial liabilities are lease liabilities. A maturity analysis of financial liabilities based on undiscounted gross cash flows is reported in the table below:

| | 2022 \$'000 | 2021 \$'000 |
|---|----------------|----------------|
| Lease liabilities | | |
| Within one year | 18 341 | 14 058 |
| Later than one year but not longer than five years | 244 | 18 197 |
| Later than five years | 217 | 329 |
| Total maturity analysis of financial liabilities | 18 802 | 32 584 |

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

Borrowing costs associated with lease liability payments was \$0.116 million (\$0.134 million). Total cash outflows for leases was \$13.796m (2021: \$13.491m). All material cashflow are reflected in lease liabilities disclosures above.

Refer to note A5.2 for details about the right of use assets.

A7.3. Contract liabilities

| | 2022 \$'000 | 2021 \$'000 |
|---|------------------|------------------|
| Current | | |
| Contract liabilities | 34 210 | 34 210 |
| Total current contract liabilities | 34 210 | 34 210 |
| Non-current | | |
| Contract liabilities | 1 402 598 | 1 436 808 |
| Total non-current contract liabilities | 1 402 598 | 1 436 808 |
| Total contract liabilities | 1 436 808 | 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 2022. The recognition of the unearned revenue is calculated on a straight line basis over the term of the contract, reducing the liability. The contract liabilities are measured at amortised cost.

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

A7.4. Other liabilities

| | 2022 | 2021 |
|--|---------------|---------------|
| | \$'000 | \$'000 |
| Current | | |
| Gaming, fees, fines and other receipts payable | 68 248 | 66 499 |
| Crown Solicitor's Trust Account | 9 714 | 8 622 |
| Worker's Liens Trust Account | 629 | 432 |
| Other | 1 814 | 3 436 |
| Total current other liabilities | 80 405 | 78 989 |
| Total other liabilities | 80 405 | 78 989 |

Crown Solicitor's Trust Account

| | 2022 | 2021 |
|---|---------------|---------------|
| | \$'000 | \$'000 |
| Movement in Trust account | | |
| Balance at the beginning of the period | 8 622 | 2 347 |
| Receipts | 120 749 | 97 396 |
| Payments | (119 657) | (91 121) |
| Balance at the end of the period | 9 714 | 8 622 |

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

A8. Other disclosures

A8.1. Cash flow reconciliation

| | 2022 | 2021 |
|--|---------------|---------------|
| | \$'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 | 435 304 | 379 415 |
| Balance as per the Statement of Cash Flows | 435 304 | 379 415 |
| Reconciliation of net cash provided by / (used in) operating activities to net result | | |
| Net cash provided by/(used in) operating activities | 79 925 | 51 218 |
| Add / (less) non-cash items | | |
| Depreciation and amortisation | (23 095) | (22 306) |
| Gain/(loss) on disposal of non-current assets | - | (2) |
| Resources received free of charge - ICT | - | 95 |
| Contract liabilities | 34 210 | 25 657 |
| Movement in assets and liabilities | | |
| Increase/(decrease) in receivables | (28 771) | 38 332 |
| (Increase)/decrease in payables | 15 964 | 25 406 |
| (Increase)/decrease in employee benefits | 96 | (7) |
| (Increase)/decrease in other liabilities | (9 957) | (38 924) |
| Net result | 68 372 | 79 469 |

A8.2. Equity

The decrease in retained earnings is mainly due to a reduction in receivable balances during 2021-22, specifically the reversal of a receivable for gaming tax which was incorrectly recognised at 30 June 2020 (\$21 million) and the reduction in a receivable related to estimated interest and returns from SAFA (\$9 million).

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

A9. Outlook

A9.1. Unrecognised contractual commitments

Other commitments

| | 2022 | 2021 |
|--|----------------|----------------|
| | \$'000 | \$'000 |
| Within one year | 54 918 | 81 873 |
| Later than one year but not longer than five years | 92 543 | 78 452 |
| Later than five years | 3 835 | 3 835 |
| Total other commitments | 151 296 | 164 160 |
| Grants ⁽¹⁾ | 60 135 | 75 803 |
| Capital ⁽²⁾ | 11 572 | 25 250 |
| Accommodation ⁽³⁾ | 605 | 1 112 |
| Other ⁽⁴⁾ | 78 984 | 61 995 |
| Total other commitments | 151 296 | 164 160 |

(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 2022 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

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.

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

The department continues to assess the impact of the new and amended Australian Accounting Standards and Interpretations not yet implemented and changes to the Accounting Policy Statements issued by the Treasurer.

Amending Standard AASB 2020-1 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-Current will apply from 1 July 2023. The department continues to assess liabilities e.g. LSL and whether or not the department has a substantive right to defer settlement. Where applicable, these liabilities will be classified as current.

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

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

Any prolonged lockdowns in South Australia in 2022-23 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 2022 and before the date the financial statements are authorised for issue, where those events provide information about conditions that existed at 30 June 2022.

Note disclosure is made about events between 30 June 2022 and the date the financial statements are authorised for issue where the events relate to a condition which arose after 30 June 2022 and which may have a material impact on the results of subsequent years.

Effective from 1 July 2022:

- The Aboriginal Affairs and Reconciliation Administered items transferred from DPC to AGD.
- The South Australian Employment tribunal Administered items transferred from DTF to AGD.
- The Administered items of the Office of the Registrar-General, Office of the Valuer-General and Planning and land Use Services transferred from AGD to Department for Trade and Investment (DTI).

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

A10. Measurement and risk

A10.1. Fair value

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

Initial recognition

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

Revaluation

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

An independent 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 2022 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.

The department measures all assets at level 3.

Attorney-General's Department
Notes to and forming part of the financial statements
For the year ended 30 June 2022

A10.1. 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. This related to the radio network assets transferred from DIT prior to the current major upgrade project commencing. A revaluation of the radio network assets is due once the major upgrade project is completed, the network upgrade is now in its final stages.

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.

A10.2. Financial instruments

Financial risk management

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

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

Liquidity risk

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

Credit risk

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

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

Market risk

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

Categorisation of financial instruments

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

Classification of financial instruments

The department measures all financial instruments at amortised cost.