



Level 9  
State Administration Centre  
200 Victoria Square  
Adelaide SA 5000  
Tel +618 8226 9640  
ABN 53 327 061 410  
enquiries@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 2024.

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 2024, 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 2024
- a Statement of Financial Position as at 30 June 2024
- a Statement of Changes in Equity for the year ended 30 June 2024
- a Statement of Cash Flows for the year ended 30 June 2024
- notes, comprising material accounting policy information and other explanatory information
- a Statement of Administered Comprehensive Income for the year ended 30 June 2024
- a Statement of Administered Financial Position as at 30 June 2024
- a Statement of Administered Cash Flows for the year ended 30 June 2024
- a Schedule of Expenses and Income attributable to administered activities for the year ended 30 June 2024
- a Schedule of Assets and Liabilities attributable to administered activities for the year ended 30 June 2024
- notes, comprising material accounting policy information and other explanatory information for administered items
- a Certificate from the Chief Executive and the Executive Director – Finance, People and 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 2024.

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 Blaskett  
**Auditor-General**

23 September 2024

OFFICIAL

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

**Financial Statements**

For the year ended 30 June 2024

**Attorney-General's Department**  
**Statement of Certification**  
*For the year ended 30 June 2024*

OFFICIAL

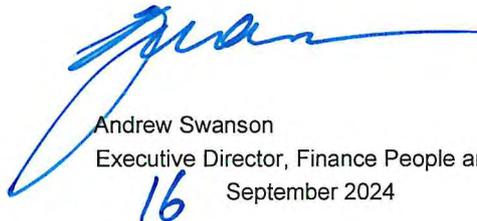
---

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 Meador  
Chief Executive  
16 September 2024



Andrew Swanson  
Executive Director, Finance People and Performance  
16 September 2024

**Attorney-General's Department**      **OFFICIAL**  
**Statement of Comprehensive Income**  
*For the year ended 30 June 2024*

---

	Note	2024 \$'000	2023 \$'000
<b>Income</b>			
Fees and charges	2.2	140 413	125 227
Appropriation	2.1	111 204	117 011
Recoveries	2.3	25 419	26 256
Commonwealth - sourced grants and funding	2.4	19 384	18 894
Resources received free of charge	2.5	4 110	4 261
SA Government grants and subsidies	2.6	1 996	612
Other income	2.7	2	206
<b>Total income</b>		<b>302 528</b>	<b>292 467</b>
<b>Expenses</b>			
Employee benefits	3.3	172 303	169 850
Supplies and services	4.1	75 890	67 032
Grants and subsidies	4.2	33 435	29 019
Cash alignment transfers to Consolidated Account		8 876	11 599
Depreciation and amortisation	5.1, 5.2	5 669	7 050
Borrowing costs		12	7
Other expenses	4.3	1 653	1 334
<b>Total expenses</b>		<b>297 838</b>	<b>285 891</b>
<b>Net result</b>		<b>4 690</b>	<b>6 576</b>
<b>Total comprehensive result</b>		<b>4 690</b>	<b>6 576</b>

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 2024*

OFFICIAL

	Note	2024 \$'000	2023 \$'000
<b>Current assets</b>			
Cash and cash equivalents	6.1	55 688	57 812
Receivables	6.2	21 875	16 474
<b>Total current assets</b>		<b>77 563</b>	<b>74 286</b>
<b>Non-current assets</b>			
Property plant and equipment	5.1	28 111	29 219
Intangible assets	5.2	9 388	4 491
<b>Total non-current assets</b>		<b>37 499</b>	<b>33 710</b>
<b>Total assets</b>		<b>115 062</b>	<b>107 996</b>
<b>Current liabilities</b>			
Employee related liabilities	3.4	18 733	17 150
Payables	7.1	10 122	9 959
Provisions	7.3	539	784
Financial liabilities	7.2	238	170
Other liabilities	7.4	214	252
<b>Total current liabilities</b>		<b>29 846</b>	<b>28 315</b>
<b>Non-current liabilities</b>			
Employee related liabilities	3.4	30 985	29 005
Provisions	7.3	2 374	3 571
Financial liabilities	7.2	226	164
<b>Total non-current liabilities</b>		<b>33 585</b>	<b>32 740</b>
<b>Total liabilities</b>		<b>63 431</b>	<b>61 055</b>
<b>Net assets</b>		<b>51 631</b>	<b>46 941</b>
<b>Equity</b>			
Retained earnings	8.1	43 995	39 305
Asset revaluation surplus	8.1	7 636	7 636
<b>Total equity</b>		<b>51 631</b>	<b>46 941</b>

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 2024*

OFFICIAL

	Asset revaluation surplus	Retained earnings	Total equity
Note	\$'000	\$'000	\$'000
<b>Balance at 30 June 2022</b>	<b>30 976</b>	<b>356 038</b>	<b>387 014</b>
Net result for 2022-23	-	6 576	6 576
<b>Total comprehensive result for 2022-23</b>	<b>-</b>	<b>6 576</b>	<b>6 576</b>
Transfer between equity components	(23 340)	23 340	-
Net assets transferred in from an administrative restructure	-	(1 975)	(1 975)
Net assets transferred out from an administrative restructure	-	(344 674)	(344 674)
<b>Balance at 30 June 2023</b>	<b>7 636</b>	<b>39 305</b>	<b>46 941</b>
8.1			
Net result for 2023-24	-	4 690	4 690
<b>Total comprehensive result for 2023-2024</b>	<b>-</b>	<b>4 690</b>	<b>4 690</b>
<b>Balance at 30 June 2024</b>	<b>7 636</b>	<b>43 995</b>	<b>51 631</b>
8.1			

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 2024*

OFFICIAL

	Note	2024 \$'000	2023 \$'000
<b>Cash flows from operating activities</b>			
<b>Cash inflows</b>			
Fees and charges		141 603	143 504
Appropriation		111 204	117 011
Recoveries		25 912	17 434
Receipts from Commonwealth - sourced grants		19 384	18 894
GST recovered from the ATO		4 489	8 689
Grants and subsidies		1 996	612
Receipts for paid parental leave scheme		44	482
Other receipts		457	93
<b>Cash generated from operations</b>		<b>305 089</b>	<b>306 719</b>
<b>Cash outflows</b>			
Employee benefits payments		(170 317)	(173 478)
Payments for supplies and services		(80 080)	(76 444)
Payments for grants and subsidies		(36 776)	(29 628)
Cash alignment transfer to Consolidated Account		(8 876)	(11 599)
Payments for parental leave scheme		(41)	(437)
Interest paid		(12)	(7)
Other payments		(1 787)	(1 412)
<b>Cash used in operations</b>		<b>(297 889)</b>	<b>(293 005)</b>
<b>Net cash provided by / (used in) operating activities</b>	8.2	<b>7 200</b>	<b>13 714</b>
<b>Cash flows from investing activities</b>			
<b>Cash outflows</b>			
Purchase of intangible assets		(5 599)	(1 404)
Purchase of property, plant and equipment		(3 497)	(728)
<b>Cash used from investing activities</b>		<b>(9 096)</b>	<b>(2 132)</b>
<b>Net cash used in investing activities</b>		<b>(9 096)</b>	<b>(2 132)</b>
<b>Cash flows from financing activities</b>			
<b>Cash inflows</b>			
Cash received from restructuring activities		-	43
<b>Cash generated from financing activities</b>		<b>-</b>	<b>43</b>
<b>Cash outflows</b>			
Repayment of leases		(228)	(202)
<b>Cash used in financing activities</b>		<b>(228)</b>	<b>(202)</b>
<b>Net cash used in financing activities</b>		<b>(228)</b>	<b>(159)</b>
<b>Net increase in cash and cash equivalents</b>		<b>(2 124)</b>	<b>11 423</b>
Cash and cash equivalents at the beginning of the reporting period		57 812	46 389
<b>Cash and cash equivalents at the end of the reporting period</b>	6.1	<b>55 688</b>	<b>57 812</b>

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 2024*

---

**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.

**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 2024*

---

**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 2023-24:

***Aboriginal Affairs and Reconciliation***

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

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

***Office of the 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.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

---

## **1.2. Objectives and programs (continued)**

### ***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.

### ***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 SA 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 SA***

The Ombudsman SA 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 SA 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 SA 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.

### ***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.

### ***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.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

---

**1.2. Objectives and programs (continued)**

***Industrial Relations***

Industrial Relations provides services to ensure the rights and obligations of employees are protected and the relevant law applied to prevent and resolve workplace disputes. These services include leading and managing enterprise bargaining negotiations and managing the conduct of employment-related litigation. This program also includes:

- SafeWork SA which, as South Australia's workplace health and safety regulator, investigates workplace incidents, enforces work health and safety laws and also provides advice and education on work health and safety matters.
- South Australia Employment Tribunal which is a statutory independent tribunal (and court) that resolves workplace-related disputes and issues.

***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.

***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.

OFFICIAL

Attorney-General's Department  
Notes to and forming part of the financial statements  
For the year ended 30 June 2024

1.2. Objectives and programs (continued)

Income and expenses by program	Aboriginal Affairs and Reconciliation		Office of the Solicitor-General		Office of the Director of Public Prosecutions		Crown Solicitor's Office		South Australian Civil and Administrative Tribunal	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Income</b>										
Fees and charges	-	-	-	-	1 498	1 426	28 938	25 379	3 980	3 843
Appropriation	-	-	-	-	-	-	-	-	-	-
Recoveries	1 275	916	-	-	1 630	1 500	7 306	8 735	802	529
Commonwealth - sourced grants and funding	-	-	-	-	-	-	-	-	-	-
Resources received free of charge	-	-	-	-	-	-	-	-	-	-
SA Government grants and subsidies	193	268	-	-	44	71	149	240	31	33
Other income	-	-	-	-	-	-	-	-	-	-
<b>Total income</b>	<b>1 468</b>	<b>1 184</b>	<b>-</b>	<b>-</b>	<b>3 172</b>	<b>2 997</b>	<b>36 393</b>	<b>34 354</b>	<b>4 813</b>	<b>4 405</b>
<b>Expenses</b>										
Employee benefits	(4 243)	(4 752)	8	(113)	(25 480)	(25 542)	(33 587)	(34 283)	(11 093)	(10 440)
Supplies and services	(1 989)	(1 746)	(185)	(248)	(6 919)	(6 059)	(5 604)	(5 065)	(4 382)	(4 768)
Grants and subsidies	(7 180)	(5 132)	-	-	-	-	(332)	(332)	-	-
Cash alignment transfers to Consolidated Account	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	(31)	(29)	-	-	-	(79)	-	-	(169)	(909)
Borrowing costs	-	-	-	-	-	-	-	-	-	-
Other expenses	-	-	-	-	(1 504)	(1 332)	-	-	-	-
<b>Total expenses</b>	<b>(13 443)</b>	<b>(11 659)</b>	<b>(177)</b>	<b>(361)</b>	<b>(33 903)</b>	<b>(33 012)</b>	<b>(39 523)</b>	<b>(39 680)</b>	<b>(15 644)</b>	<b>(16 117)</b>
<b>Net result</b>	<b>(11 975)</b>	<b>(10 475)</b>	<b>(177)</b>	<b>(361)</b>	<b>(30 731)</b>	<b>(30 015)</b>	<b>(3 130)</b>	<b>(5 326)</b>	<b>(10 831)</b>	<b>(11 712)</b>

OFFICIAL

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

**1.2. Objectives and programs (continued)**

Income and expenses by program	Office of Parliamentary Counsel		Legislative and Policy Services		Forensic Science SA		Ombudsman SA		Office of the Public Advocate	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Income</b>										
Fees and charges	-	-	-	-	1 430	1 503	-	-	-	-
Appropriation	-	-	-	-	-	-	-	-	-	-
Recoveries	258	274	-	14	1 485	1 481	403	405	171	219
Commonwealth - sourced grants and funding	-	-	19 304	18 874	-	-	-	-	80	20
Resources received free of charge	-	-	-	-	-	-	-	-	-	-
SA Government grants and subsidies	-	-	-	-	-	-	-	-	-	-
Other income	-	-	3	51	-	-	-	-	-	-
<b>Total income</b>	<b>258</b>	<b>274</b>	<b>19 307</b>	<b>18 939</b>	<b>2 915</b>	<b>2 984</b>	<b>403</b>	<b>405</b>	<b>251</b>	<b>239</b>
<b>Expenses</b>										
Employee benefits	(3 047)	(3 141)	(4 180)	(4 123)	(19 425)	(19 157)	(3 009)	(3 031)	(6 198)	(6 417)
Supplies and services	(492)	(557)	(1 243)	(929)	(13 428)	(9 647)	(659)	(539)	(732)	(720)
Grants and subsidies	-	-	(24 383)	(22 163)	(90)	(86)	-	-	(45)	-
Cash alignment transfers to Consolidated Account	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	(89)	(84)	-	-	(2 257)	(2 634)	(60)	(56)	(128)	(120)
Borrowing costs	-	-	-	-	-	-	-	-	-	-
Other expenses	-	-	-	-	-	-	-	-	-	-
<b>Total expenses</b>	<b>(3 628)</b>	<b>(3 782)</b>	<b>(29 806)</b>	<b>(27 215)</b>	<b>(35 200)</b>	<b>(31 524)</b>	<b>(3 728)</b>	<b>(3 626)</b>	<b>(7 103)</b>	<b>(7 257)</b>
<b>Net result</b>	<b>(3 370)</b>	<b>(3 508)</b>	<b>(10 499)</b>	<b>(8 276)</b>	<b>(32 285)</b>	<b>(28 540)</b>	<b>(3 325)</b>	<b>(3 221)</b>	<b>(6 852)</b>	<b>(7 018)</b>

Attorney-General's Department  
Notes to and forming part of the financial statements  
For the year ended 30 June 2024

OFFICIAL

1.2. Objectives and programs (continued)

Income and expenses by program	Office of the Commissioner for Equal Opportunity		State Records		Justice Technology Services		Industrial Relations		Consumer and Business Services	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Income</b>										
Fees and charges	14	4	165	166	11 725	12 107	39 707	41 088	52 956	48 533
Appropriation	-	-	-	-	-	-	-	-	-	-
Recoveries	-	-	71	111	-	-	9 682	308	2 336	2 942
Commonwealth - sourced grants and funding	-	-	-	-	-	-	-	-	-	-
Resources received free of charge	-	-	-	-	-	-	-	-	-	-
SA Government grants and subsidies	-	-	-	-	1 579	-	-	-	-	-
Other income	-	-	-	5	1	105	(2)	24	-	21
<b>Total income</b>	<b>14</b>	<b>4</b>	<b>236</b>	<b>282</b>	<b>13 305</b>	<b>12 212</b>	<b>49 387</b>	<b>41 420</b>	<b>55 292</b>	<b>51 496</b>
<b>Expenses</b>										
Employee benefits	(774)	(804)	(3 257)	(3 326)	(3 704)	(3 553)	(32 797)	(29 421)	(21 517)	(21 747)
Supplies and services	(385)	(339)	(4 020)	(3 584)	(10 994)	(10 407)	(14 949)	(12 017)	(9 909)	(10 407)
Grants and subsidies	-	-	-	-	-	-	(1 062)	(957)	(343)	(349)
Cash alignment transfers to Consolidated Account	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	-	-	(351)	(779)	(190)	(138)	(1 486)	(1 279)	(908)	(943)
Borrowing costs	-	-	-	-	-	-	-	-	(12)	(7)
Other expenses	-	-	-	-	(41)	-	(20)	(2)	(88)	-
<b>Total expenses</b>	<b>(1 159)</b>	<b>(1 143)</b>	<b>(7 628)</b>	<b>(7 689)</b>	<b>(14 929)</b>	<b>(14 098)</b>	<b>(50 314)</b>	<b>(43 676)</b>	<b>(32 777)</b>	<b>(33 453)</b>
<b>Net result</b>	<b>(1 145)</b>	<b>(1 139)</b>	<b>(7 392)</b>	<b>(7 407)</b>	<b>(1 624)</b>	<b>(1 886)</b>	<b>(927)</b>	<b>(2 256)</b>	<b>22 515</b>	<b>18 043</b>

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

OFFICIAL

**1.2. Objectives and programs (continued)**

**Income and expenses by program**

	Other		Total	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
<b>Income</b>				
Fees and charges	-	-	140 413	134 049
Appropriation	111 204	117 011	111 204	117 011
Recoveries	-	-	25 419	17 434
Commonwealth - sourced grants and funding	-	-	19 384	18 894
Resources received free of charge	4 110	4 261	4 110	4 261
SA Government grants and subsidies	-	-	1 996	612
Other income	-	-	2	206
<b>Total income</b>	<b>115 314</b>	<b>121 272</b>	<b>302 528</b>	<b>292 467</b>
<b>Expenses</b>				
Employee benefits	-	-	(172 303)	(169 850)
Supplies and services	-	-	(75 890)	(67 032)
Grants and subsidies	-	-	(33 435)	(29 019)
Cash alignment transfers to Consolidated Account	(8 876)	(11 599)	(8 876)	(11 599)
Depreciation and amortisation	-	-	(5 669)	(7 050)
Borrowing costs	-	-	(12)	(7)
Other expenses	-	-	(1 653)	(1 334)
<b>Total expenses</b>	<b>(8 876)</b>	<b>(11 599)</b>	<b>(297 838)</b>	<b>(285 891)</b>
<b>Net result</b>	<b>106 438</b>	<b>109 673</b>	<b>4 690</b>	<b>6 576</b>

Attorney-General's Department  
Notes to and forming part of the financial statements  
As at 30 June 2024

OFFICIAL

1.2. Objectives and programs (continued)

Assets and liabilities by program as at 30 June	Aboriginal Affairs and Reconciliation		Office of the Solicitor-General		Office of the Director of Public Prosecutions		Crown Solicitor's Office		South Australian Civil and Administrative Tribunal	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
<b>Current assets</b>										
Cash and cash equivalents	-	-	-	-	-	-	-	-	-	-
Receivables	251	178	-	5	258	254	7 727	5 296	878	163
<b>Total current assets</b>	<b>251</b>	<b>178</b>	<b>-</b>	<b>5</b>	<b>258</b>	<b>254</b>	<b>7 727</b>	<b>5 296</b>	<b>878</b>	<b>163</b>
<b>Non-current assets</b>										
Property, plant and equipment	1 055	1 049	-	-	14	4	-	-	2	236
Intangible assets	-	-	-	-	208	185	-	-	-	-
<b>Total non-current assets</b>	<b>1 055</b>	<b>1 049</b>	<b>-</b>	<b>-</b>	<b>222</b>	<b>189</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>236</b>
<b>Total assets</b>	<b>1 306</b>	<b>1 227</b>	<b>-</b>	<b>5</b>	<b>480</b>	<b>443</b>	<b>7 727</b>	<b>5 296</b>	<b>880</b>	<b>399</b>
<b>Current liabilities</b>										
Employee related liabilities	(388)	(640)	-	(9)	(3 105)	(2 960)	(3 613)	(3 336)	(1 014)	(877)
Payables	(1 370)	(1 033)	(6)	(5)	(1 482)	(857)	(123)	(59)	(195)	(313)
Provisions	(11)	(27)	-	-	(89)	(136)	(104)	(157)	(29)	(40)
Financial liabilities	(21)	(20)	-	-	-	-	-	-	-	(1)
Other current liabilities	(71)	-	-	-	-	-	-	-	-	-
<b>Total current liabilities</b>	<b>(1 861)</b>	<b>(1 720)</b>	<b>(6)</b>	<b>(14)</b>	<b>(4 676)</b>	<b>(3 953)</b>	<b>(3 840)</b>	<b>(3 552)</b>	<b>(1 238)</b>	<b>(1 231)</b>
<b>Non-current liabilities</b>										
Employee related liabilities	(769)	(936)	-	(7)	(4 299)	(4 109)	(7 012)	(6 554)	(1 126)	(1 135)
Provisions	(59)	(115)	-	-	(329)	(505)	(536)	(806)	(86)	(140)
Financial liabilities	(9)	(7)	-	-	-	-	-	-	-	(1)
<b>Total non-current liabilities</b>	<b>(837)</b>	<b>(1 058)</b>	<b>-</b>	<b>(7)</b>	<b>(4 628)</b>	<b>(4 614)</b>	<b>(7 548)</b>	<b>(7 360)</b>	<b>(1 212)</b>	<b>(1 276)</b>
<b>Total liabilities</b>	<b>(2 698)</b>	<b>(2 778)</b>	<b>(6)</b>	<b>(21)</b>	<b>(9 304)</b>	<b>(8 567)</b>	<b>(11 388)</b>	<b>(10 912)</b>	<b>(2 450)</b>	<b>(2 507)</b>
<b>Net assets</b>	<b>(1 392)</b>	<b>(1 551)</b>	<b>(6)</b>	<b>(16)</b>	<b>(8 824)</b>	<b>(8 124)</b>	<b>(3 661)</b>	<b>(5 616)</b>	<b>(1 570)</b>	<b>(2 108)</b>

Attorney-General's Department  
Notes to and forming part of the financial statements  
As at 30 June 2024

OFFICIAL

1.2. Objectives and programs (continued)

Assets and liabilities by program as at 30 June	Office of Parliamentary Counsel		Legislative and Policy Services		Forensic Science SA		Ombudsman SA		Office of the Public Advocate	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
<b>Current assets</b>										
Cash and cash equivalents	-	-	-	-	173	173	-	-	-	-
Receivables	8	1	9	-	1 413	1 134	5	-	107	-
<b>Total current assets</b>	<b>8</b>	<b>1</b>	<b>9</b>	<b>-</b>	<b>1 586</b>	<b>1 307</b>	<b>5</b>	<b>-</b>	<b>107</b>	<b>-</b>
<b>Non-current assets</b>										
Property, plant and equipment	848	932	-	-	7 398	6 977	146	221	1 096	1 222
Intangible assets	-	-	-	-	1 634	1 438	-	-	-	-
<b>Total non-current assets</b>	<b>848</b>	<b>932</b>	<b>-</b>	<b>-</b>	<b>9 032</b>	<b>8 415</b>	<b>146</b>	<b>221</b>	<b>1 096</b>	<b>1 222</b>
<b>Total assets</b>	<b>856</b>	<b>933</b>	<b>9</b>	<b>-</b>	<b>10 618</b>	<b>9 722</b>	<b>151</b>	<b>221</b>	<b>1 203</b>	<b>1 222</b>
<b>Current liabilities</b>										
Employee related liabilities	(304)	(277)	(500)	(453)	(2 280)	(2 009)	(334)	(287)	(576)	(605)
Payables	(24)	(14)	(9)	(1 519)	(2 497)	(1 314)	(61)	(165)	(11)	(33)
Provisions	(9)	(13)	(14)	(17)	(65)	(90)	(10)	(13)	(17)	(28)
Financial liabilities	(7)	(5)	-	-	(59)	(37)	(1)	(1)	(9)	(7)
Other current liabilities	-	-	-	-	-	-	-	-	(100)	(203)
<b>Total current liabilities</b>	<b>(344)</b>	<b>(309)</b>	<b>(523)</b>	<b>(1 989)</b>	<b>(4 901)</b>	<b>(3 450)</b>	<b>(406)</b>	<b>(466)</b>	<b>(713)</b>	<b>(876)</b>
<b>Non-current liabilities</b>										
Employee related liabilities	(683)	(591)	(767)	(630)	(4 357)	(4 088)	(518)	(488)	(934)	(918)
Provisions	(52)	(73)	(59)	(78)	(333)	(503)	(40)	(60)	(40)	(60)
Financial liabilities	(7)	(5)	-	-	(59)	(41)	(1)	(1)	-	-
<b>Total non-current liabilities</b>	<b>(742)</b>	<b>(669)</b>	<b>(826)</b>	<b>(708)</b>	<b>(4 749)</b>	<b>(4 632)</b>	<b>(559)</b>	<b>(549)</b>	<b>(974)</b>	<b>(978)</b>
<b>Total liabilities</b>	<b>(1 086)</b>	<b>(978)</b>	<b>(1 349)</b>	<b>(2 697)</b>	<b>(9 650)</b>	<b>(8 082)</b>	<b>(965)</b>	<b>(1 015)</b>	<b>(1 687)</b>	<b>(1 854)</b>
<b>Net assets</b>	<b>(230)</b>	<b>(45)</b>	<b>(1 340)</b>	<b>(2 697)</b>	<b>968</b>	<b>1 640</b>	<b>(814)</b>	<b>(794)</b>	<b>(484)</b>	<b>(632)</b>

Attorney-General's Department  
Notes to and forming part of the financial statements  
As at 30 June 2024

OFFICIAL

1.2. Objectives and programs (continued)

Assets and liabilities by program as at 30 June	Office of the Commissioner for Equal Opportunity		State Records		Justice Technology Services		Industrial Relations		Consumer and Business Services	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Current assets</b>										
Cash and cash equivalents	-	-	-	-	-	-	-	-	4 826	4 826
Receivables	6	4	157	111	1 020	957	5 985	5 600	4 051	1 212
<b>Total current assets</b>	<b>6</b>	<b>4</b>	<b>157</b>	<b>111</b>	<b>1 020</b>	<b>957</b>	<b>5 985</b>	<b>5 600</b>	<b>8 877</b>	<b>6 038</b>
<b>Non-current assets</b>										
Property, plant and equipment	-	-	929	921	750	975	15 871	16 673	2	9
Intangible assets	-	-	140	195	38	34	741	-	6 627	2 639
<b>Total non-current assets</b>	<b>-</b>	<b>-</b>	<b>1 069</b>	<b>1 116</b>	<b>788</b>	<b>1 009</b>	<b>16 612</b>	<b>16 673</b>	<b>6 629</b>	<b>2 648</b>
<b>Total assets</b>	<b>6</b>	<b>4</b>	<b>1 226</b>	<b>1 227</b>	<b>1 808</b>	<b>1 966</b>	<b>22 597</b>	<b>22 273</b>	<b>15 506</b>	<b>8 686</b>
<b>Current liabilities</b>										
Employee related liabilities	(73)	(57)	(298)	(317)	(459)	(364)	(3 184)	(2 491)	(2 605)	(2 471)
Payables	(66)	(22)	(268)	(49)	(754)	(1 270)	(1 031)	(1 185)	(2 225)	(559)
Provisions	(2)	(3)	(11)	(17)	(13)	(14)	(91)	(114)	(74)	(115)
Financial liabilities	-	-	(8)	(5)	(6)	(5)	(127)	(89)	-	-
Other current liabilities	-	-	-	-	-	-	(12)	-	(31)	(49)
<b>Total current liabilities</b>	<b>(141)</b>	<b>(82)</b>	<b>(585)</b>	<b>(388)</b>	<b>(1 232)</b>	<b>(1 653)</b>	<b>(4 445)</b>	<b>(3 879)</b>	<b>(4 935)</b>	<b>(3 194)</b>
<b>Non-current liabilities</b>										
Employee related liabilities	(118)	(90)	(721)	(634)	(816)	(708)	(4 813)	(4 042)	(4 052)	(4 075)
Provisions	(9)	(11)	(59)	(82)	(62)	(87)	(401)	(550)	(309)	(501)
Financial liabilities	-	-	(7)	(5)	(6)	(5)	(137)	(99)	-	-
<b>Total non-current liabilities</b>	<b>(127)</b>	<b>(101)</b>	<b>(787)</b>	<b>(721)</b>	<b>(884)</b>	<b>(800)</b>	<b>(5 351)</b>	<b>(4 691)</b>	<b>(4 361)</b>	<b>(4 576)</b>
<b>Total liabilities</b>	<b>(268)</b>	<b>(183)</b>	<b>(1 372)</b>	<b>(1 109)</b>	<b>(2 116)</b>	<b>(2 453)</b>	<b>(9 796)</b>	<b>(8 570)</b>	<b>(9 296)</b>	<b>(7 770)</b>
<b>Net assets</b>	<b>(262)</b>	<b>(179)</b>	<b>(146)</b>	<b>118</b>	<b>(308)</b>	<b>(487)</b>	<b>12 801</b>	<b>13 703</b>	<b>6 210</b>	<b>916</b>

Attorney-General's Department  
Notes to and forming part of the financial statements  
As at 30 June 2024

OFFICIAL

1.2. Objectives and programs (continued)

Assets and liabilities by program  
as at 30 June

	Other		Total	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
<b>Current assets</b>				
Cash and cash equivalents	50 689	52 813	55 688	57 812
Receivables	-	-	21 875	14 915
<b>Total current assets</b>	<b>50 689</b>	<b>52 813</b>	<b>77 563</b>	<b>72 727</b>
<b>Non-current assets</b>				
Property, plant and equipment	-	-	28 111	29 219
Intangible assets	-	-	9 388	4 491
<b>Total non-current assets</b>	<b>-</b>	<b>-</b>	<b>37 499</b>	<b>33 710</b>
<b>Total assets</b>	<b>50 689</b>	<b>52 813</b>	<b>115 062</b>	<b>106 437</b>
<b>Current liabilities</b>				
Employee related liabilities	-	-	(18 733)	(17 153)
Payables	-	-	(10 122)	(8 397)
Provisions	-	-	(539)	(784)
Financial liabilities	-	-	(238)	(170)
Other current liabilities	-	-	(214)	(252)
<b>Total current liabilities</b>	<b>-</b>	<b>-</b>	<b>(29 846)</b>	<b>(26 756)</b>
<b>Non-current liabilities</b>				
Employee related liabilities	-	-	(30 985)	(29 005)
Provisions	-	-	(2 374)	(3 571)
Financial liabilities	-	-	(226)	(164)
<b>Total non-current liabilities</b>	<b>-</b>	<b>-</b>	<b>(33 585)</b>	<b>(32 740)</b>
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>(63 431)</b>	<b>(59 496)</b>
<b>Net assets</b>	<b>50 689</b>	<b>52 813</b>	<b>51 631</b>	<b>46 941</b>

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

**1.3. Budget performance**

The budget performance table compares the department's outcomes against budget information presented to Parliament (2023-24 Budget Paper 4). Appropriation reflects appropriation issued to special deposit accounts and deposit 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 2024 \$'000	Actual 2024 \$'000	Variance \$'000
<b>Statement of Comprehensive Income</b>				
<b>Income</b>				
Fees and charges		128 821	140 413	11 592
Appropriation		114 607	111 204	(3 403)
Commonwealth - sourced grants and funding		20 714	19 384	(1 330)
Recoveries		20 474	25 419	4 945
Resources received free of charge		5 444	4 110	(1 334)
SA Government grants and subsidies		358	1 996	1 638
Other income		5 156	2	(5 154)
<b>Total income</b>		<b>295 574</b>	<b>302 528</b>	<b>6 954</b>
<b>Expenses</b>				
Employee related liabilities		167 251	172 303	(5 052)
Supplies and services		74 907	75 890	(983)
Grants and subsidies		32 488	33 435	(947)
Cash alignment transfers to Consolidated Account		-	8 876	(8 876)
Depreciation and amortisation		7 591	5 669	1 922
Borrowing costs		8	12	(4)
Other expenses		7 791	1 653	6 138
<b>Total expenses</b>		<b>290 036</b>	<b>297 838</b>	<b>(7 802)</b>
<b>Net result</b>		<b>5 538</b>	<b>4 690</b>	<b>(848)</b>

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

Nil variances.

	Note	Original budget 2024 \$'000	Actual 2024 \$'000	Variance \$'000
<b>Investing expenditure summary</b>				
Total annual programs		2 045	1 559	486
Total existing projects	a	9 555	7 048	2 507
<b>Total investing expenditure</b>		<b>11 600</b>	<b>8 607</b>	<b>2 993</b>

a) The majority of the investing expenditure variance relates to delays in planned expenditure for which end-of-year carryovers will be submitted.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

---

**1.4. Significant transactions with government related entities**

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

- \$28.8 million in fees and charges received from various SA Government entities for legal services provided by the Crown Solicitor's Office.
- \$21.7 million in payments to DIT for accommodation.
- \$11.7 million in fees and charges received from various SA Government entities for network services provided by Justice Technology Services.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

---

**2. Income**

**2.1. Appropriation**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
Appropriations from Consolidated Account pursuant to the <i>Appropriation Act</i>	111 204	117 011
<b>Total appropriations</b>	<b>111 204</b>	<b>117 011</b>

Appropriations are recognised on receipt.

Appropriation pursuant to the Appropriation Act consist of \$99.9 million (2023: \$114.6 million) for operational funding and \$11.3 million (2023: \$2.4 million) for capital projects.

**2.2. Fees and charges**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
Licence and regulatory fees	48 148	45 523
SafeWork SA prescribed fee	38 873	31 724
Legal services	27 032	24 002
Network services	13 909	13 222
Recovery of expenditure	10 301	8 631
Forensic services	1 289	1 496
Other	861	629
<b>Total fees and charges</b>	<b>140 413</b>	<b>125 227</b>

All revenue from fees and charges is revenue recognised from contracts with customers except for the SafeWork SA prescribed fee.

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.

*Legal services*

The Crown Solicitor's 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.

*SafeWork SA – prescribed fee*

ReturnToWorkSA collects the Workplace Health and Safety fee on SafeWork SA's behalf. This fee is added to the ReturnToWorkSA premium and contributes to costs associated with the government's work health and safety activities.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

---

### 2.3. Recoveries

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Recovery of expenditure for:</b>		
SA Employment Tribunal	8 815	8 822
Crown Solicitor's Office	6 835	7 932
Consumer and Business Services	2 174	2 668
Office of the Director of Public Prosecutions	1 536	1 352
Forensic Science SA	1 390	1 345
Aboriginal Affairs and Reconciliation	1 193	833
SA Civil and Administrative Tribunal	750	480
Ombudsman	377	368
SafeWork SA	242	272
Parliamentary Counsel	241	249
Other	1 866	1 935
<b>Total recoveries</b>	<b>25 419</b>	<b>26 256</b>

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

### 2.4. Commonwealth – sourced grants and funding

The Commonwealth funding listed below mainly relates to income received under the National Legal Assistance Partnership (NLAP) agreement.

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
Aboriginal Legal Services	6 257	5 928
Community Legal Centres	4 823	4 753
Family Law Pilot Program	3 570	3 570
Vulnerable Women	1 893	1 878
Supporting people with mental health conditions to access the Justice system	813	819
Workplace sexual harassment	709	700
Domestic Violent Unit/Health Justice Partnerships	634	628
Administration	605	598
Other	80	20
<b>Total commonwealth sourced grants and funding</b>	<b>19 384</b>	<b>18 894</b>

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 2024*

---

**2.5. Resources received free of charge**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
Services received free of charge - Department of the Premier and Cabinet - ICT	2 812	2 575
Services received free of charge - Shared Services SA	1 298	1 686
<b>Total services received free of charge</b>	<b>4 110</b>	<b>4 261</b>

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. Some ICT services are also received from the DPC. A corresponding expense is recognised in the financial statements (see note 4.1).

**2.6. SA Government grants and subsidies**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
Justice Technology Services	1 580	-
Aboriginal Affairs and Reconciliation	193	164
Crown Solicitor's Office	149	146
Office of the Director of Public Prosecutions	44	43
Other	30	259
<b>Total SA Government grants and subsidies</b>	<b>1 996</b>	<b>612</b>

SA Government grants and subsidies are recognised on receipt. Justice Technology Services received funding in 2024 from the government's Digital Investment Fund to progress the planned replacement of the Justice Information System.

**2.7. Other income**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
Other	2	206
<b>Total other income</b>	<b>2</b>	<b>206</b>

Other income includes 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 2024*

---

### 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 12 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 for the Public Trustee and the Commissioner for Public Sector Employment as these are reflected in their financial statements.

	2024	2023
	\$'000	\$'000
Salaries and other short term employee benefits	3 693	3 731
Post-employment benefits	505	793
<b>Total compensation</b>	<b>4 198</b>	<b>4 524</b>

#### 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.

#### 3.2. Boards and committee members

Members during the 2023-24 financial year were:

##### Audit and Risk Management Committee

D Contala  
A Kilvert\*  
D Mazzone\*  
E Labadas\*  
J De Vries\*  
P Chau\*  
M Smith\*  
L Mills\*

##### State Records Council

K Nicholas\* (Chair)  
D F Hanchant-Nichols  
D Horton\*  
H Stock  
J O'Connor\*  
J Scott  
K Hazel  
K White  
A Paul\*

##### State Aboriginal Heritage Committee

F Singer (Chair)  
J Haynes (Vice Chair)  
A Abdullah-Highfold\*  
C Saunders  
K Gibson  
K Jones

##### Privacy Committee of SA

S Coleman\* (Chair)  
A Eggers\*  
D Billich  
N Morelli  
P Reid\*  
S Whitten\*

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

---

**3.2. Boards and committee members (continued)**

<b>Industrial Relations Consultative Council</b>	<b>Mining and Quarrying Occupational Health and Safety Committee</b>
The Hon. K J Maher * (Chair)	D Beasley
A L Green	N Crack (Deputy Member)
B Ormesher	J Kuchel (Deputy Member)
C Condo	P D Russell (Deputy Member)
D A Beasley	I J Block
E Ranieri*	M Pare
J B Rogers	M J Close
K J Crowe	C Jones*
M Gillespie	P Lamps
N Brown	R Knol
O Webb	T Skinner
P H Lamps	F Hanegraaf
	C Spinks*

\* 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:

	<b>2024</b>	<b>2023</b>
\$0 - \$19 999	<u>25</u>	<u>32</u>
<b>Total number of members</b>	<b><u>25</u></b>	<b><u>32</u></b>

The total remuneration received or receivable by members was \$46,600 (2023: \$39 000). 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. For the purposes of this table, the travel allowance paid to members of the State Aboriginal Heritage Committee has not been included as remuneration as it is considered to be a reimbursement of direct out-of-pocket expenses incurred by the relevant members.

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

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

**3.3. Employee related expenses**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
Salaries and wages	127 947	123 339
Employment on-costs - superannuation	16 934	15 460
Annual leave	12 030	11 656
Employment on-costs - payroll tax	8 173	7 712
Long service leave (LSL)	5 015	2 195
Board and tribunal fees	2 254	1 935
Workers' compensation	(971)	(169)
Skills and experience retention leave (SERL)	752	784
Targeted voluntary separation packages (refer below)	130	6 843
Other employee related expenses	39	95
<b>Total employee related expenses</b>	<b>172 303</b>	<b>169 850</b>

**Employment expenses**

Departmental employees are employed under Part 7 of the *Public Sector Act 2009*.

Superannuation employment on-cost charges represent the department's contribution to superannuation plans in respect of current services of current employees.

**Targeted voluntary separation packages (TVSP)**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
Amounts paid to separated employees:		
TVSP	130	6 843
Leave paid to separated employees	72	2 184
Recovery from the Department of Treasury and Finance	-	(6 821)
<b>Net cost to the department</b>	<b>202</b>	<b>2 206</b>

The number of employees who received a TVSP in the reporting period was 1 (2023: 71)

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

**3.3. Employee related expenses (continued)**

**Employee remuneration**

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

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
\$160 001 to \$166 000#	N/A	15
\$166 001 to \$186 000	48	38
\$186 001 to \$206 000	19	23
\$206 001 to \$226 000*	14	11
\$226 001 to \$246 000*	10	26
\$246 001 to \$266 000	17	6
\$266 001 to \$286 000	3	2
\$286 001 to \$306 000*	3	4
\$306 001 to \$326 000*	9	6
\$326 001 to \$346 000	3	3
\$346 001 to \$366 000*	4	3
\$366 001 to \$386 000*	2	-
\$406 001 to \$426 000	-	1
\$426 001 to \$446 000*	-	1
\$446 001 to \$466 000	-	1
\$466 001 to \$486 000	-	1
\$486 001 to \$506 000	2	-
\$526 001 to \$546 000	-	1
\$546 001 to \$566 000	1	2
\$586 001 to \$606 000	2	-
\$646 001 to \$666 000	1	3
\$666 001 to \$686 000	4	2
<b>Total number of officers</b>	<b>142</b>	<b>149</b>

# This band has been included for the purposes of reporting comparative figures based on the executive base level remuneration rate for 2022-23.

\* 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 \$35.5 million (2023: \$35.9 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**

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
Legal	79	86
Executive	26	23
Other	37	40
<b>Total number of officers</b>	<b>142</b>	<b>149</b>

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

**3.4. Employee related liability**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current</b>		
Annual leave	11 324	10 992
Employee on-cost	4 254	3 197
Long service leave	1 942	1 921
Skills and experience retention leave	914	916
Accrued salaries and wages	299	124
<b>Total current employee related liabilities</b>	<b>18 733</b>	<b>17 150</b>
<b>Non-current</b>		
Long service leave	28 102	26 378
Employee on-costs	2 883	2 627
<b>Total non-current employee related liabilities</b>	<b>30 985</b>	<b>29 005</b>
<b>Total employee related liabilities</b>	<b>49 718</b>	<b>46 155</b>

Employee related liabilities accrue as a result of services provided up to the reporting date that remain unpaid. Non-current employee related liabilities are measured at present value and current employee related liabilities 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 2.4% (2023: 2%).

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.

**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 4.25% (2023: 4%).

The actuarial assessment performed by the DTF has increased the salary inflation rate to 3.5% (2023: 2.5%) for long service leave liability.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

---

**3.4. Employee benefits liability (continued)**

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 an increase in the long service leave liability of \$1.4 million and employee benefits expense of \$1.4 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.

**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 are discharged. These on-costs primarily relate to the balance of leave owing to employees. Estimates as to the proportion of long service leave estimated to be taken as leave, rather than paid on termination, affects whether certain on-costs are recognised as a consequence of long service leave liabilities.

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 DTF, the proportion of long service leave taken as leave has increased to 44% (2023: 43%). The average factor for the calculation of employer superannuation on-costs has increased to 11.5% (2023: 11.1%). 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 impracticable to estimate.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

---

#### 4. Expenses

##### 4.1. Supplies and services

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
Accommodation	25 958	24 399
Information technology and communications	19 312	14 563
Shared Services SA charges	4 141	4 563
Contract staff	4 060	3 547
Staff payments	2 468	1 967
Laboratory supplies	1 957	1 541
Repairs, maintenance and minor purchases	1 668	1 181
Outsourced services	1 630	1 379
Office expenses	1 604	1 237
Promotions and publications	1 097	870
Legal fees	1 055	853
Consultants	477	1 554
Telephone related expenses	452	396
Storage and archive costs	411	348
Motor vehicle expenses	363	398
Tax payments	326	202
Other	8 911	8 034
<b>Total supplies and services</b>	<b>75 890</b>	<b>67 032</b>

Shared Services SA charges consist mainly of services received free of charge (see note 2.5).

##### 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:

	<b>2024</b>		<b>2023</b>	
	<b>No.</b>	<b>\$'000</b>	<b>No.</b>	<b>\$'000</b>
Below \$10 000	19	75	22	123
\$10 000 or above	10	402	11	1 431
<b>Total</b>	<b>29</b>	<b>477</b>	<b>33</b>	<b>1 554</b>

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

#### 4.2. Grants and subsidies

	2024	2023
	\$'000	\$'000
National Legal Assistance - Community Legal Services	13 855	12 429
National Legal Assistance - Aboriginal Legal Services	8 456	7 545
Aboriginal Affairs and Reconciliation	7 147	5 105
Justice Policy and Analytics	1 447	1 571
SafeWork SA	1 057	952
Operation Flinders	513	501
Other	960	916
<b>Total grants and subsidies</b>	<b>33 435</b>	<b>29 019</b>

#### 4.3. Other expenses

	2024	2023
	\$'000	\$'000
Witness expenses	763	785
Other *	890	549
<b>Total other expenses</b>	<b>1 653</b>	<b>1 334</b>

\* Includes audit fees paid / payable to the Audit Office of South Australia relating to work performed under the *Public Finance and Audit Act 1987* of \$435 000 (2023: \$348 000). No other services were provided by the Audit Office of South Australia.

#### 4.4. Expenditure – SA Business and Non-SA Business

The following table includes all expenditure in relation to contracts above \$55,000 (GST inclusive) resulting from a procurement as defined in *Treasurer's Instructions 18 – Procurement* (TI 18). Arrangements between public authorities and arrangements with other governments are not included. Expenditure in the following table is exclusive of GST.

	2024	Proportion SA and non- SA
	\$'000	businesses
<b>Expenditure summary</b>		
Total expenditure with South Australian businesses	23 896	72%
Total expenditure with non-South Australian businesses	9 279	28%
<b>Total</b>	<b>33 175</b>	<b>100%</b>

Classification as SA business or non-SA business is generally based on circumstances as at the time of entering into a contract. For contracts entered into prior to 20 February 2023, where sufficient evidence of an assessment was made under previous procurement requirements is known to the Department, this was used to determine classification. For contracts where such evidence of prior assessment is not available and for all other contracts, classification is based on the definition of an SA business provided in TI 18.

TI 18 defines a business as being South Australian where it operates in South Australia and more than 50% of the workforce delivering the contract resulting from the procurement on behalf of the business are South Australian residents. The disclosure for expenditure with SA businesses reflects the total spent on contracts within the TI 18 definition and in some instances includes the cost of goods sourced from outside South Australia. In many cases, the determination has been made on the basis of representations made by suppliers at a point in time which has not been subject to independent verification.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

---

**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.

OFFICIAL

Attorney-General's Department  
Notes to and forming part of the financial statements  
For the year ended 30 June 2024

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

Reconciliation 2023-24

The following table shows movement in property, plant and equipment during 2023-24

	Leasehold improvements	Plant and equipment	Information technology	Library collections	Land and 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	19 009	3 257	485	406	5 732	330	-	29 219
Acquisitions	39	920	-	-	-	363	2 538	3 860
Transfers to/(from) work in progress	-	702	-	-	-	-	(702)	-
Disposals	-	-	-	-	-	(1)	-	(1)
<b>Subtotal:</b>	<b>19 048</b>	<b>4 879</b>	<b>485</b>	<b>406</b>	<b>5 732</b>	<b>692</b>	<b>1 836</b>	<b>33 078</b>
<b>Gains/(losses) for the period recognised in net result:</b>								
Depreciation	(3 049)	(1 396)	(147)	-	(141)	(234)	-	(4 967)
<b>Subtotal:</b>	<b>(3 049)</b>	<b>(1 396)</b>	<b>(147)</b>	<b>-</b>	<b>(141)</b>	<b>(234)</b>	<b>-</b>	<b>(4 967)</b>
Carrying amount at the end of the period	15 999	3 483	338	406	5 591	458	1 836	28 111
<b>Gross carrying amount</b>								
Gross carrying amount	30 873	19 002	4 698	406	5 732	947	1 836	63 494
Accumulated depreciation	(14 874)	(15 519)	(4 360)	-	(141)	(489)	-	(35 383)
Carrying amount at the end of the period	15 999	3 483	338	406	5 591	458	1 836	28 111

OFFICIAL

Attorney-General's Department  
Notes to and forming part of the financial statements  
For the year ended 30 June 2024

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

Reconciliation 2022-23

The following table shows movement in property, plant and equipment during 2022-23:

	Leasehold improvements	Plant and equipment	Information technology	Library collections	Land and 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	21 250	4 293	335	406	-	146	-	26 430
Acquisitions	212	316	413	-	-	193	-	1 134
Donated asset	43	70	-	-	-	-	-	113
Transfer out from restructure	(1 060)	(301)	-	-	-	-	-	(1 361)
Transfer in from restructure	2 577	154	23	-	5 873	277	36	8 940
Transfers to/(from) work in progress	-	36	-	-	-	-	(36)	-
Disposals	-	-	-	-	-	(112)	-	(112)
Other	(3)	2	-	-	-	-	-	(1)
<b>Subtotal</b>	<b>23 019</b>	<b>4 570</b>	<b>771</b>	<b>406</b>	<b>5 873</b>	<b>504</b>	<b>-</b>	<b>35 143</b>
<b>Gains/(losses) for the period recognised in net result:</b>								
Depreciation	(4 010)	(1 313)	(286)	-	(141)	(174)	-	(5 924)
<b>Subtotal</b>	<b>(4 010)</b>	<b>(1 313)</b>	<b>(286)</b>	<b>-</b>	<b>(141)</b>	<b>(174)</b>	<b>-</b>	<b>(5 924)</b>
<b>Carrying amount at the end of the period</b>	<b>19 009</b>	<b>3 257</b>	<b>485</b>	<b>406</b>	<b>5 732</b>	<b>330</b>	<b>-</b>	<b>29 219</b>
<b>Gross carrying amount</b>								
Gross carrying amount	30 834	17 413	4 698	406	6 013	681	-	60 045
Accumulated depreciation	(11 825)	(14 156)	(4 213)	-	(281)	(351)	-	(30 826)
<b>Carrying amount at the end of the period</b>	<b>19 009</b>	<b>3 257</b>	<b>485</b>	<b>406</b>	<b>5 732</b>	<b>330</b>	<b>-</b>	<b>29 219</b>

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

---

**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:

<b>Class of asset</b>	<b>Useful life (years)</b>
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 2024.

**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:

- 24 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.

OFFICIAL

Attorney-General's Department  
Notes to and forming part of the financial statements  
For the year ended 30 June 2024

5.2. Intangible assets

Intangibles reconciliation 2023-24

The following table shows movement in intangibles during 2023-24:

	Computer software	Intangible work in progress	Total
	\$'000	\$'000	\$'000
Carrying amount at the beginning of the period	1 415	3 076	4 491
Acquisitions	-	5 599	5 599
Transfers to/(from) work in progress	6 619	(6 619)	-
<b>Carrying amount at the end of the period</b>	<b>8 034</b>	<b>2 056</b>	<b>10 090</b>
<b>Gains/(losses) for the period recognised in net result:</b>			
Amortisation	(702)	-	(702)
<b>Subtotal</b>	<b>(702)</b>	<b>-</b>	<b>(702)</b>
<b>Carrying amount at the end of the period</b>	<b>7 332</b>	<b>2 056</b>	<b>9 388</b>
<b>Gross carrying amount</b>			
Gross carrying amount	26 085	2 056	28 141
Accumulated amortisation	(18 753)	-	(18 753)
<b>Carrying amount at the end of the period</b>	<b>7 332</b>	<b>2 056</b>	<b>9 388</b>

OFFICIAL

Attorney-General's Department  
Notes to and forming part of the financial statements  
For the year ended 30 June 2024

Intangibles reconciliation 2022-23

The following table shows movement in intangibles during 2022-23:

	Service concession	Service concession	Computer software	Intangible work	Total
	asset - data	asset - software		in progress	
	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at the beginning of the period	316 402	10 277	30 863	1 945	359 487
Acquisitions	-	-	-	1 404	1 404
Transfers to/(from) work in progress	-	-	273	(273)	-
Transfers out from restructure	(316 402)	(10 277)	(28 595)	-	(355 274)
Carrying amount at the end of the period	-	-	2 541	3 076	5 617
<b>Gains/(losses) for the period recognised in net result:</b>					
Amortisation	-	-	(1 126)	-	(1 126)
Subtotal	-	-	(1 126)	-	(1 126)
Carrying amount at the end of the period	-	-	1 415	3 076	4 491
<b>Gross carrying amount</b>					
Gross carrying amount	-	-	19 466	3 076	22 542
Accumulated amortisation	-	-	(18 051)	-	(18 051)
Carrying amount at the end of the period	-	-	1 415	3 076	4 491

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.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

---

**6. Financial assets**

**6.1. Cash and cash equivalents**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Deposits with the Treasurer (Special deposit accounts)</b>		
Attorney General's Department Operating Account	32 251	38 325
Accrual Appropriation Excess Funds	23 396	19 446
Cash on hand (including petty cash)	41	41
<b>Total cash and cash equivalents in the statement of Financial Position</b>	<b>55 688</b>	<b>57 812</b>

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.

OFFICIAL

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

**6.2. Receivables**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current:</b>		
Receivables	15 004	11 207
Less impairment loss on receivables	-	(4)
	<b>15 004</b>	<b>11 203</b>
GST input tax receivable	3 217	2 178
Prepayments	3 654	3 093
<b>Total current receivables</b>	<b>21 875</b>	<b>16 474</b>
<b>Total receivables</b>	<b>21 875</b>	<b>16 474</b>

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**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Carrying amount at the beginning of the period</b>	4	4
Increase/(decrease) in allowance recognised in profit or loss	(4)	-
<b>Carrying amount at the end of the period</b>	<b>-</b>	<b>4</b>

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.

OFFICIAL

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

---

**7. Liabilities**

**7.1. Payables**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
Current		
Accrued expenses	9 172	8 466
Creditors	870	1 416
Other current payables	80	77
<b>Total current payables</b>	<b>10 122</b>	<b>9 959</b>
<b>Total payables</b>	<b>10 122</b>	<b>9 959</b>

Payables and accrued expenses are recognised for all amounts owing but unpaid. Contractual 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.

**7.2. Financial liabilities**

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

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Lease Liabilities</b>		
Within one year	300	170
Later than one year but not longer than five years	164	164
<b>Total lease liabilities (undiscounted)</b>	<b>464</b>	<b>334</b>

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 \$12 000 (2023: \$7 000).

Total cash outflows for leases was \$228 000 (2023: \$262 000).

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

## OFFICIAL

### Attorney-General's Department Notes to and forming part of the financial statements For the year ended 30 June 2024

#### 7.3. Provision

All provisions relate to work cover compensation.

##### Reconciliation of workers compensation (statutory and non-statutory)

	2024	2023
	\$'000	\$'000
<b>Carrying amount at the beginning of the period</b>	<b>4 355</b>	<b>1 852</b>
Additional provisions recognised due to administrative restructure	-	3 150
Provisions decreased due to administrative restructure	-	(262)
Reductions arising from payments/ other sacrifice of future economic benefits	(1 442)	(385)
<b>Carrying amount at the end of the period</b>	<b>2 913</b>	<b>4 355</b>

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 2024 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:

	2024	2023
	\$'000	\$'000
<b>Other liabilities</b>		
Within one year	214	252
<b>Total other liabilities</b>	<b>214</b>	<b>252</b>

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 2024*

---

**8. Other disclosures**

**8.1. Equity**

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

**8.2. Cash flow reconciliation**

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

Total cash outflows for leases was \$0.228 million (2023: \$0.173 million)

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Reconciliation of net cash provided by operating activities to net result</b>		
Net cash provided by operating activities	7 200	13 714
<b>Add / (less) non-cash Items</b>		
Depreciation and amortisation	(5 669)	(7 050)
Services received free of charge - expense	(4 110)	(4 261)
Services received free of charge - income	4 110	4 261
Donated assets	-	113
Non-current assets accrual in payables	-	212
<b>Movement in assets and liabilities</b>		
(Decrease)/Increase in receivables	5 401	(9 072)
Decrease in payables	( 159)	5 418
(Increase)/Decrease in employee benefits	(3 563)	2 798
Decrease in provisions	1 442	385
Decrease in other liabilities	38	58
<b>Net result</b>	<b>4 690</b>	<b>6 576</b>

## OFFICIAL

### Attorney-General's Department Notes to and forming part of the financial statements For the year ended 30 June 2024

---

#### 9. Changes in accounting policy

There have been no changes in accounting policies in 2023-24.

#### 10. Outlook

##### 10.1. Unrecognised contractual commitments

Commitments include other arrangements arising from contractual or statutory sources and are disclosed at their nominal value and inclusive of non-recoverable GST.

##### Contract service commitments

	2024	2023
	\$'000	\$'000
Within one year	103 907	52 170
Later than one year but not longer than five years	92 270	103 316
Later than five years	40 624	56 884
<b>Total other commitments</b>	<b>236 801</b>	<b>212 370</b>
<b>Representing:</b>		
Grants (1)	95 159	55 066
Accommodation (2)	132 474	152 680
Other (3)	9 168	4 624
<b>Total</b>	<b>236 801</b>	<b>212 370</b>

(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 2024 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 has assess the impact of new and amended Australian Accounting Standards and Interpretations not yet implemented and does not expect these to have a material impact on the departments statements.

##### 10.4. Events after the reporting period

The department is not aware of any events after the reporting date.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

---

**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.

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

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

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

**Fair value hierarchy**

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

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

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

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

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

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

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

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

---

**11.1. Fair value (continued)**

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 2023 and 2024, 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.

**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.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

---

**11.2 Financial instruments (continued)**

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.

OFFICIAL

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

**Administered Financial Statements**

For the year ended 30 June 2024

OFFICIAL

**Attorney-General's Department**  
**Statement of Administered Comprehensive Income**  
*for the year ended 30 June 2024*

	Note	2024 \$'000	2023 \$'000
<b>Administered income</b>			
Taxation	A2.1	428 790	408 557
Appropriation	A2.2	185 319	74 561
Victims of Crime levies		41 500	40 392
Government Radio Network		37 672	36 450
Commonwealth-sourced grants and funding	A2.3	25 251	23 474
Recoveries and other income	A2.7	19 391	20 811
SA Government grants, subsidies and transfers	A2.4	12 921	4 785
Interest revenues	A2.5	10 781	7 313
Fees and charges	A2.6	696	634
<b>Total administered income</b>		<b>762 321</b>	<b>616 977</b>
<b>Administered expenses</b>			
Payments to Consolidated Account	A4.1	427 623	407 386
Grants and subsidies	A4.3	73 789	43 159
Depreciation and amortisation	A5.1, A5.2	30 813	23 551
Victims of Crime		29 622	50 071
Government Radio Network		23 899	22 595
Intra-government transfers	A4.2	21 026	20 145
Employee and judicial benefits	A3.1	16 864	16 364
State Rescue Helicopter Service		12 377	8 248
Borrowing costs		2 931	55
Net loss from disposal of non-current assets		16	99
Other	A4.4	67 339	16 268
<b>Total administered expenses</b>		<b>706 299</b>	<b>607 941</b>
<b>Net result</b>		<b>56 022</b>	<b>9 036</b>
<b>Other comprehensive income</b>			
Items that will not be reclassified to net result			
Changes in property, plant and equipment asset revaluation surplus		-	4 186
<b>Total other comprehensive income</b>		<b>-</b>	<b>4 186</b>
<b>Total comprehensive result</b>		<b>56 022</b>	<b>13 222</b>

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

## OFFICIAL

**Attorney-General's Department**  
**Statement of Administered Financial Position**  
*as at 30 June 2024*

	Note	2024 \$'000	2023 \$'000
<b>Administered current assets</b>			
Cash and cash equivalents	A6.1	508 599	458 955
Receivables	A6.2	44 557	42 062
<b>Total current assets</b>		<b>553 156</b>	<b>501 017</b>
<b>Administered non-current assets</b>			
Property, plant and equipment	A5.1	161 275	82 301
Intangible assets	A5.2	421	373
<b>Total non-current assets</b>		<b>161 696</b>	<b>82 674</b>
<b>Total assets</b>		<b>714 852</b>	<b>583 691</b>
<b>Administered current liabilities</b>			
Other current liabilities	A7.4	51 708	54 738
Financial liabilities	A7.2	21 929	3 714
Payables	A7.1	6 734	5 773
Employee related liabilities	A3.2	1 290	1 275
Contract liabilities	A7.3	-	3
<b>Total current liabilities</b>		<b>81 661</b>	<b>65 503</b>
<b>Administered non-current liabilities</b>			
Financial liabilities	A7.2	59 397	626
Employee related liabilities	A3.2	2 284	2 074
<b>Total non-current liabilities</b>		<b>61 681</b>	<b>2 700</b>
<b>Total liabilities</b>		<b>143 342</b>	<b>68 203</b>
<b>Net assets</b>		<b>571 510</b>	<b>515 488</b>
<b>Administered equity</b>			
Retained earnings		563 907	507 885
Asset revaluation surplus		7 603	7 603
<b>Total equity</b>		<b>571 510</b>	<b>515 488</b>

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

OFFICIAL

**Attorney-General's Department**  
**Statement of Administered Cash Flows**  
*for the year ended 30 June 2024*

		2024	2023
		(Outflows)	(Outflows)
		Inflows	Inflows
	Note	\$'000	\$'000
<b>Cash flows from operating activities</b>			
<b>Cash inflows</b>			
Taxation		425 845	407 396
Appropriation		185 319	74 561
Victims of Crime levies		41 874	47 791
Government Radio Network		42 368	39 051
Commonwealth-sourced grants and funding		25 248	23 474
SA Government grants, subsidies and transfers		12 950	6 976
Interest receipts		10 578	6 528
Fees and charges		418	394
GST recovered from ATO		3 938	1 592
Other receipts		19 932	21 839
<b>Cash generated from operations</b>		<b>768 470</b>	<b>629 602</b>
<b>Cash outflows</b>			
Payments to Consolidated Account		(422 869)	(439 892)
Grants and subsidies		(74 516)	(43 776)
Victims of Crime		(29 656)	(50 094)
Intra-government transfers		(21 026)	(22 307)
Employee and judicial benefit payments		(16 657)	(16 560)
Interest paid		(2 931)	(55)
Other payments		(114 792)	(14 266)
<b>Cash used in operations</b>		<b>(682 447)</b>	<b>(586 950)</b>
<b>Net cash provided by / (used in) operations</b>	A8.1	<b>86 023</b>	<b>42 652</b>
<b>Cash flows from investing activities</b>			
<b>Cash outflows</b>			
Purchase of property, plant and equipment		(15 878)	(2 849)
<b>Cash used in investing activities</b>		<b>(15 878)</b>	<b>(2 849)</b>
<b>Net cash provided by / (used in) investing activities</b>		<b>(15 878)</b>	<b>(2 849)</b>
<b>Cash flows from financing activities</b>			
<b>Cash inflows</b>			
Cash transferred in from administrative restructure		-	40 984
<b>Cash generated from financing activities</b>		<b>-</b>	<b>40 984</b>
<b>Cash outflows</b>			
Repayment of leases		(20 501)	(14 492)
Cash transferred out from administrative restructure		-	(42 644)
<b>Cash used in financing activities</b>		<b>(20 501)</b>	<b>(57 136)</b>
<b>Net cash provided by / (used in) financing activities</b>		<b>(20 501)</b>	<b>(16 152)</b>
<b>Net increase in cash and cash equivalents</b>		<b>49 644</b>	<b>23 651</b>
<b>Cash and cash equivalents at the beginning of the period</b>		<b>458 955</b>	<b>435 304</b>
<b>Cash and cash equivalents at the end of the period</b>	A6.1	<b>508 599</b>	<b>458 955</b>

The accompanying notes form part of these financial statements.

OFFICIAL

**Attorney-General's Department**  
**Schedule of Expenses and Income attributable to Administered Programs**  
*for the year ended 30 June 2024*

Administered programs - refer note A1.1	Consumer and Business Services		Victims of Crime		Public Safety	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
<b>Administered income</b>						
Taxation	428 790	408 557	-	-	-	-
Appropriation	-	-	10 056	9 813	37 483	20 183
Victims of Crime levies	-	-	41 500	40 392	-	-
Government Radio Network	-	-	-	-	37 672	36 450
Commonwealth-sourced grants and funding	-	-	-	-	-	-
Recoveries and other income	1 376	2 605	4 477	4 502	9 188	11 530
SA Government grants, subsidies and transfers	-	-	45	-	1 087	1 235
Interest revenues	105	75	8 810	6 033	-	-
Fees and charges	588	550	-	-	-	-
<b>Total administered income</b>	<b>430 859</b>	<b>411 787</b>	<b>64 888</b>	<b>60 740</b>	<b>85 430</b>	<b>69 398</b>
<b>Administered expenses</b>						
Payments to Consolidated Account	(427 623)	(407 386)	-	-	-	-
Grants and subsidies	-	-	(7 664)	(7 455)	(572)	(558)
Depreciation and amortisation	-	-	(73)	-	(30 691)	(23 420)
Victims of Crime payments	-	-	(29 622)	(50 071)	-	-
Government Radio Network	-	-	-	-	(23 899)	(22 595)
Intra-government transfers	-	-	-	-	-	-
Employee benefits	-	-	(2 209)	(1 890)	(3 528)	(3 853)
State Rescue Helicopter Service	-	-	-	-	(12 377)	(8 248)
Borrowing costs	-	-	-	-	(2 929)	(54)
Net loss from disposal of non-current assets	-	-	-	-	(16)	(16)
Other	(1 310)	(2 928)	(2 427)	(2 033)	(5 592)	(4 598)
<b>Total administered expenses</b>	<b>(428 933)</b>	<b>(410 314)</b>	<b>(41 995)</b>	<b>(61 449)</b>	<b>(79 604)</b>	<b>(63 342)</b>
<b>Net result</b>	<b>1 926</b>	<b>1 473</b>	<b>22 893</b>	<b>(709)</b>	<b>5 826</b>	<b>6 056</b>

OFFICIAL

**Attorney-General's Department**  
**Schedule of Expenses and Income attributable to Administered Programs**  
*for the year ended 30 June 2024*

Administered programs - refer note A1.1	Legal Aid		Aboriginal Heritage Fund		Aboriginal Affairs and Reconciliation	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
<b>Administered income</b>						
Taxation	-	-	-	-	-	-
Appropriation	28 795	991	-	-	8 381	7 418
Victims of Crime levies	-	-	-	-	-	-
Government Radio Network	-	-	-	-	-	-
Commonwealth-sourced grants and funding	25 243	23 449	-	-	8	25
Recoveries and other income	84	-	-	-	-	80
SA Government grants, subsidies and transfers	-	395	-	-	49	-
Interest revenues	-	-	61	40	1 763	1 164
Fees and charges	-	-	107	82	-	2
<b>Total administered income</b>	<b>54 122</b>	<b>24 835</b>	<b>168</b>	<b>122</b>	<b>10 201</b>	<b>8 689</b>
<b>Administered expenses</b>						
Payments to Consolidated Account	-	-	-	-	-	-
Grants and subsidies	(53 928)	(25 030)	(107)	(82)	(8 561)	(7 187)
Depreciation and amortisation	-	-	-	-	-	-
Victims of Crime payments	-	-	-	-	-	-
Government Radio Network	-	-	-	-	-	-
Intra-government transfers	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-
State Rescue Helicopter Service	-	-	-	-	-	-
Borrowing costs	-	-	-	-	-	-
Net loss from disposal of non-current assets	-	-	-	-	-	-
Other	-	-	-	-	(16)	(87)
<b>Total administered expenses</b>	<b>(53 928)</b>	<b>(25 030)</b>	<b>(107)</b>	<b>(82)</b>	<b>(8 577)</b>	<b>(7 274)</b>
<b>Net result</b>	<b>194</b>	<b>(195)</b>	<b>61</b>	<b>40</b>	<b>1 624</b>	<b>1 415</b>

OFFICIAL

**Attorney-General's Department**  
**Schedule of Expenses and Income attributable to Administered Programs**  
*for the year ended 30 June 2024*

Administered programs - refer note A1.1	Stolen Generations Reparations Scheme		Other		Total	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
<b>Administered income</b>						
Taxation	-	-	-	-	428 790	408 557
Appropriation	-	-	100 604	36 156	185 319	74 561
Victims of Crime levies	-	-	-	-	41 500	40 392
Government Radio Network	-	-	-	-	37 672	36 450
Commonwealth-sourced grants and funding	-	-	-	-	25 251	23 474
Recoveries and other income	-	-	4 266	2 094	19 391	20 811
SA Government grants, subsidies and transfers	-	-	11 740	3 155	12 921	4 785
Interest revenues	2	1	40	-	10 781	7 313
Fees and Charges	-	-	-	-	696	634
<b>Total administered income</b>	<b>2</b>	<b>1</b>	<b>116 650</b>	<b>41 405</b>	<b>762 321</b>	<b>616 977</b>
<b>Administered expenses</b>						
Payments to Consolidated Account	-	-	-	-	(427 623)	(407 386)
Grants and subsidies	-	-	(2 957)	(2 847)	(73 789)	(43 159)
Depreciation and amortisation	-	-	(49)	(131)	(30 813)	(23 551)
Victims of Crime payments	-	-	-	-	(29 622)	(50 071)
Government Radio Network	-	-	-	-	(23 899)	(22 595)
Intra-government transfers	-	-	(21 026)	(20 145)	(21 026)	(20 145)
Employee benefits	-	-	(11 127)	(10 621)	(16 864)	(16 364)
State Rescue Helicopter Service	-	-	-	-	(12 377)	(8 248)
Borrowing costs	-	-	(2)	(1)	(2 931)	(55)
Net loss from disposal of non-current assets	-	-	-	(83)	(16)	(99)
Other	-	-	(57 994)	(6 622)	(67 339)	(16 268)
<b>Total administered expenses</b>	<b>-</b>	<b>-</b>	<b>(93 155)</b>	<b>(40 450)</b>	<b>(706 299)</b>	<b>(607 941)</b>
<b>Net result</b>	<b>2</b>	<b>1</b>	<b>23 495</b>	<b>955</b>	<b>56 022</b>	<b>9 036</b>

OFFICIAL

**Attorney-General's Department  
Schedule of Assets and Liabilities attributable to Administered Programs  
for the year ended 30 June 2024**

Administered programs - refer note A1.1	Consumer and Business Services		Victims of Crime		Public Safety	
	2024	2023	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Administered current assets</b>						
Cash and cash equivalents	46 620	43 878	223 911	200 392	153 307	146 778
Receivables	35 553	32 607	4 059	4 300	4 178	4 211
<b>Total current assets</b>	<b>82 173</b>	<b>76 485</b>	<b>227 970</b>	<b>204 692</b>	<b>157 485</b>	<b>150 989</b>
<b>Administered non-current assets</b>						
Property, plant and equipment	-	-	-	-	161 166	82 251
Intangible assets	-	-	372	324	49	49
<b>Total non-current assets</b>	<b>-</b>	<b>-</b>	<b>372</b>	<b>324</b>	<b>161 215</b>	<b>82 300</b>
<b>Total administered assets</b>	<b>82 173</b>	<b>76 485</b>	<b>228 342</b>	<b>205 016</b>	<b>318 700</b>	<b>233 289</b>
<b>Administered current liabilities</b>						
Other current liabilities	(38 201)	(34 380)	-	-	(1 990)	(1 687)
Financial liabilities	-	-	-	-	(21 887)	(3 691)
Payables	(29)	(87)	(1 202)	(897)	(5 465)	(3 115)
Employee related liabilities	-	-	(127)	(111)	(309)	(299)
Contract liabilities	-	-	-	-	-	-
<b>Total current liabilities</b>	<b>(38 230)</b>	<b>(34 467)</b>	<b>(1 329)</b>	<b>(1 008)</b>	<b>(29 651)</b>	<b>(8 792)</b>
<b>Administered non-current liabilities</b>						
Financial liabilities	-	-	-	-	(59 329)	(597)
Employee related liabilities	-	-	(327)	(214)	(680)	(691)
<b>Total non-current liabilities</b>	<b>-</b>	<b>-</b>	<b>(327)</b>	<b>(214)</b>	<b>(680)</b>	<b>(691)</b>
<b>Total administered liabilities</b>	<b>(38 230)</b>	<b>(34 467)</b>	<b>(1 656)</b>	<b>(1 222)</b>	<b>(30 331)</b>	<b>(9 483)</b>
<b>Net assets</b>	<b>43 943</b>	<b>42 018</b>	<b>226 666</b>	<b>203 794</b>	<b>288 369</b>	<b>223 806</b>

OFFICIAL

**Attorney-General's Department**  
**Schedule of Assets and Liabilities attributable to Administered Programs**  
*for the year ended 30 June 2024*

Administered programs - refer note A1.1	Crown Solicitor's		Legal Aid	Aboriginal Heritage Fund		Aboriginal Affairs and Reconciliation	
	Trust Account						
	2024 \$'000	2023 \$'000		2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
<b>Administered current assets</b>							
Cash and cash equivalents	8 804	16 842	(466)	204	1 446	1 392	43 498
Receivables	-	-	-	-	11	4	150
<b>Total current assets</b>	<b>8 804</b>	<b>16 842</b>	<b>(466)</b>	<b>204</b>	<b>1 457</b>	<b>1 396</b>	<b>43 648</b>
<b>Administered non-current assets</b>							
Property, plant and equipment	-	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-	-
<b>Total non-current assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total administered assets</b>	<b>8 804</b>	<b>16 842</b>	<b>(466)</b>	<b>204</b>	<b>1 457</b>	<b>1 396</b>	<b>43 648</b>
<b>Administered current liabilities</b>							
Other current liabilities	(8 804)	(16 842)	-	-	-	-	(2 685)
Financial liabilities	-	-	-	-	-	-	-
Payables	-	-	-	(864)	-	-	(83)
Employee related liabilities	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	(3)
<b>Total current liabilities</b>	<b>(8 804)</b>	<b>(16 842)</b>	<b>-</b>	<b>(864)</b>	<b>-</b>	<b>-</b>	<b>(2 768)</b>
<b>Administered non-current liabilities</b>							
Financial liabilities	-	-	-	-	-	-	-
Employee related liabilities	-	-	-	-	-	-	-
<b>Total non-current liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total administered liabilities</b>	<b>(8 804)</b>	<b>(16 842)</b>	<b>-</b>	<b>(864)</b>	<b>-</b>	<b>-</b>	<b>(2 768)</b>
<b>Net assets</b>	<b>-</b>	<b>-</b>	<b>(466)</b>	<b>(660)</b>	<b>1 457</b>	<b>1 396</b>	<b>40 880</b>

OFFICIAL

**Attorney-General's Department  
Schedule of Assets and Liabilities attributable to Administered Programs  
for the year ended 30 June 2024**

Administered programs - refer note A1.1	Stolen Generations Reparations					
	Scheme		Other		Total	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
<b>Administered current assets</b>						
Cash and cash equivalents	61	59	31 417	8 854	508 599	458 955
Receivables	-	-	606	818	44 557	42 062
<b>Total current assets</b>	<b>61</b>	<b>59</b>	<b>32 023</b>	<b>9 672</b>	<b>553 156</b>	<b>501 017</b>
<b>Administered non-current assets</b>						
Property, plant and equipment	-	-	109	50	161 275	82 301
Intangible assets	-	-	-	-	421	373
<b>Total non-current assets</b>	<b>-</b>	<b>-</b>	<b>109</b>	<b>50</b>	<b>161 696</b>	<b>82 674</b>
<b>Total administered assets</b>	<b>61</b>	<b>59</b>	<b>32 132</b>	<b>9 722</b>	<b>714 852</b>	<b>583 691</b>
<b>Administered current liabilities</b>						
Other current liabilities	-	-	(28)	(447)	(51 708)	(54 738)
Financial liabilities	-	-	(42)	(23)	(21 929)	(3 714)
Payables	-	-	45	(773)	(6 734)	(5 773)
Employee related liabilities	-	-	(854)	(865)	(1 290)	(1 275)
Contract liabilities	-	-	-	-	-	(3)
<b>Total current liabilities</b>	<b>-</b>	<b>-</b>	<b>(879)</b>	<b>(2 108)</b>	<b>(81 661)</b>	<b>(65 503)</b>
<b>Administered non-current liabilities</b>						
Employee related liabilities	-	-	(1 277)	(1 169)	(2 284)	(2 074)
Financial liabilities	-	-	(68)	(29)	(59 397)	(626)
<b>Total non-current liabilities</b>	<b>-</b>	<b>-</b>	<b>(1 345)</b>	<b>(1 198)</b>	<b>(61 681)</b>	<b>(2 700)</b>
<b>Total administered liabilities</b>	<b>-</b>	<b>-</b>	<b>(2 224)</b>	<b>(3 306)</b>	<b>(143 342)</b>	<b>(68 203)</b>
<b>Net assets</b>	<b>61</b>	<b>59</b>	<b>29 908</b>	<b>6 416</b>	<b>571 510</b>	<b>515 488</b>

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

---

**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 controlled financial statements.

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

Administered items of the department include:

- Aboriginal Heritage Fund
- Child Protection Program
- Crown Solicitor's Trust Account
- Legal Services Commission - Grants
- Native Title
- Royal Commission - Response Units
- SA Computer Aided Dispatch System
- SA Employment Tribunal – Judicial Salaries
- SA Government Radio Network
- Special Acts - Payment of Ministerial Salary and Allowances
- Special Acts - Payment of Statutory Officer Salaries
- State Rescue Helicopter Service
- Stolen Generations Reparations Scheme
- Taxation Receipts (gaming, gambling, lottery licences)
- Victims of Crime Fund

The department's administered items are structured to contribute to ten 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 2024*

---

**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, the SA Computer Aided Dispatch system and the SA Government Radio Network.

***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.

***Aboriginal Heritage Fund***

The Aboriginal Heritage Fund was established in accordance with the *Aboriginal Heritage Act 1988* for the purpose of providing protection and preservation of Aboriginal Heritage.

***Aboriginal Affairs and Reconciliation***

The Anangu Pitjantjatjara Yankunytjatjara (APY) Lands Taskforce coordinate and delivers diversionary programs across the APY Lands communities. The program also administers Commonwealth Government funding for projects on the APY Lands and other Aboriginal communities.

***Stolen Generations Reparations Scheme***

The Stolen Generations Reparations Scheme recognises the grief, pain and loss experienced by Aboriginal communities, families and individuals and to also support a range of proposals that can assist in the healing process.

***Other***

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

OFFICIAL

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

**A1.2. Budget performance**

The budget performance table compares the department's outcomes against budget information presented to Parliament (2023-24 Budget Paper 4). Appropriation reflects appropriation issued to special deposit accounts and deposit accounts controlled by the department. The budget amounts have not been adjusted to reflect revised budgets or administrative restructures. The budget process is not subject to audit.

		Original budget 2024 \$'000	Actual 2024 \$'000	Variance \$'000
<b>Statement of Administered Comprehensive Income</b>	<b>Note</b>			
<b>Administered Income</b>				
Taxation		405 444	428 790	23 346
Appropriation		175 860	185 319	9 459
Victims of Crime levies		46 653	41 500	(5 153)
Government Radio Network		37 801	37 672	(129)
Commonwealth-sourced grants and funding		20 721	25 251	4 530
Recoveries and other income		19 309	19 391	82
SA Government grants, subsidies and transfers		1 513	12 921	11 408
Interest revenues		7 162	10 781	3 619
Fees and Charges		720	696	(24)
<b>Total administered income</b>		<b>715 183</b>	<b>762 321</b>	<b>47 138</b>
<b>Administered Expenses</b>				
Payments to Consolidated Account		406 292	427 623	(21 331)
Grants and subsidies		60 008	73 789	(13 781)
Depreciation and amortisation		31 526	30 813	713
Victims of Crime		24 753	29 622	(4 869)
Government Radio Network		23 282	23 899	(617)
Intra-government transfers		31 279	21 026	10 253
Employee and judicial benefits		14 263	16 864	(2 601)
State Rescue Helicopter Service		7 883	12 377	(4 494)
Borrowing costs		838	2 931	(2 093)
Net loss from disposal of non-current assets		-	16	(16)
Other		77 855	67 339	10 516
<b>Total administered expenses</b>		<b>677 979</b>	<b>706 299</b>	<b>(28 320)</b>
<b>Net result</b>		<b>37 204</b>	<b>56 022</b>	<b>18 818</b>

OFFICIAL

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

**A1.2. Budget performance (continued)**

		Original budget 2024 \$'000	Actual 2024 \$'000	Variance \$'000
<b>Investing expenditure summary</b>	<b>Note</b>			
Total existing projects	a	12 074	14 281	(2 207)
Total annual programs	b	269	95 592	(95 323)
<b>Total investing expenditure</b>		<b>12 343</b>	<b>109 873</b>	<b>(97 530)</b>

- a Existing projects is higher than the original budget mainly due to funding for the SA Government Radio Network, which was carried over from 2022-23.
- b Annual programs is higher than the original budget mainly due to costs associated with the State Rescue Helicopter Service, which was funded during 2023-24.

**A1.3. 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 SA Government agencies of \$41.8 million.
- Recoveries received from various SA Government entities of \$36.1 million for the usage of Government Radio Network assets.
- Income received from various SA Government agencies of \$8.9 million relating to the provision of the State Rescue Helicopter Service.

**A2. Income**

**A2.1. Taxation revenue**

	2024 \$'000	2023 \$'000
Taxation gaming machines	424 845	404 947
Taxation lottery licensing trade promotion	3 945	3 610
<b>Total taxation revenue</b>	<b>428 790</b>	<b>408 557</b>

**A2.2. Appropriation**

	2024 \$'000	2023 \$'000
Appropriation from Consolidated Account pursuant to the <i>Appropriation Act</i>	168 608	58 099
Appropriation under other Acts	16 711	16 462
<b>Total revenues from appropriation</b>	<b>185 319</b>	<b>74 561</b>

**Appropriation**

Appropriations are recognised on receipt.

Total revenues from appropriation consist of \$185 million (2023: \$72.7 million) for operational funding and \$0.3 million (2023: \$1.9 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.

OFFICIAL

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

**A2.3. Commonwealth-sourced grants and funding**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
Legal Aid Commission	21 821	20 436
Family Advocacy and Support Services	1 160	1 135
Domestic Violence Units/Health Justice Partnerships	880	865
Vulnerable Women	583	569
Migration legal assistance	346	-
Supporting people with mental health conditions to access the justice system	242	236
Child Sexual Abuse prosecutions	119	118
Front-line support to address workplace sexual harassment	92	90
Other	8	25
<b>Total Commonwealth-sourced grants and funding</b>	<b>25 251</b>	<b>23 474</b>

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.

**A2.4. SA Government grants, subsidies and transfers**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
Treasurer's Contingency Fund	10 369	2 475
State Redress Response Unit	1 039	816
State Rescue Helicopter Service	797	778
SA Computer Aided Dispatch	290	290
Harm Minimisation Fund	226	226
Child Protection Fund	200	200
<b>Total SA Government grants subsidies and transfers</b>	<b>12 921</b>	<b>4 785</b>

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

**A2.5. Interest revenues**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
Interest from the Department of Treasury and Finance	10 781	7 313
<b>Total interest revenues</b>	<b>10 781</b>	<b>7 313</b>

**A2.6. Fees and charges**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
Other	696	634
<b>Total fees and charges</b>	<b>696</b>	<b>634</b>

Fees and charges are recognised on receipt.

OFFICIAL

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

---

**A2.7. Recoveries and other income**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
State Rescue Helicopter Service	8 240	10 374
Confiscation of profits	6 766	4 774
Gaming Machine Trading Rounds	1 329	2 508
Recoveries from offenders	1 703	1 227
SA Computer Aided Dispatch	779	887
Resources received free of charge	146	207
Other	428	834
<b>Total recoveries and other income</b>	<b>19 391</b>	<b>20 811</b>

Recoveries and other income are recognised on receipt.

**A3. Board, committees and employees**

**A3.1. Employee related expenses**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
Salaries and wages	12 996	13 044
Employment on-costs - superannuation	1 874	1 736
Annual leave	789	915
Employment on-costs - payroll tax	718	688
Long service leave	446	(223)
Skills and experience retention leave	41	37
Targeted voluntary separation packages	-	167
<b>Total employee related expenses</b>	<b>16 864</b>	<b>16 364</b>

**Employment expenses**

Departmental employees are employed under Part 7 of the *Public Sector Act 2009*.

Superannuation employment on-cost charges represent the department's contribution to superannuation plans in respect of current services of current employees.

OFFICIAL

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

**A3.1. Employee related expenses (continued)**

**Employee and judicial remuneration**

The number of officers, including judicial officers, whose remuneration received or receivable falls within the following bands:	2024 Number	2023 Number
\$160 001 to \$166 000#	n/a	4
\$166 001 to \$186 000	6	5
\$186 001 to \$206 000	-	1
\$206 001 to \$226 000	1	-
\$226 001 to \$246 000	1	3
\$246 001 to \$266 000	2	2
\$386 001 to \$406 000	-	1
\$406 001 to \$426 000	1	-
\$426 001 to \$446 000	-	1
\$446 001 to \$466 000	2	-
\$466 001 to \$486 000	-	1
\$506 001 to \$526 000	1	-
\$546 001 to \$566 000	-	3
\$586 001 to \$606 000	3	-
\$606 001 to \$626 000	-	1
\$646 001 to \$666 000	1	1
\$666 001 to \$686 000	1	-
\$686 001 to \$706 000	-	1
\$726 001 to \$746 000	1	-
<b>Total number of officers</b>	<b>20</b>	<b>24</b>

Total remuneration received or receivable by these officers for the year was \$7.7 million (2023: \$8.9 million).

The table includes all officers whose normal remuneration is equal to or greater than the base executive remuneration level during the year. Remuneration of officers 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 officers who have left the department.

<b>Employee and judicial remuneration by category</b>	2024 Number	2023 Number
Legal	5	6
Executive	1	3
Other (including judicial)	14	15
<b>Total number of officers</b>	<b>20</b>	<b>24</b>

<b>Targeted voluntary separation packages</b>	2024 \$'000	2023 \$'000
Amounts paid to separated employees:		
Targeted voluntary separation packages (TVSP)	-	167
Leave paid to separated employees	-	53
Recovery from the Department of Treasury and Finance	-	(167)
<b>Net cost to the department</b>	<b>-</b>	<b>53</b>

The number of employees who received a TVSP in the reporting period was 0 (2023: 2).

OFFICIAL

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

**A3.2. Employee related liabilities**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current</b>		
Annual leave	926	927
Employment on-costs	176	170
Long service leave	144	136
Skills and experience retention leave	44	33
Accrued salaries and wages	-	9
<b>Total current employee related liabilities</b>	<b>1 290</b>	<b>1 275</b>
<b>Non-current</b>		
Long service leave	2 072	1 887
Employment on-costs	212	187
<b>Total non-current employee related liabilities</b>	<b>2 284</b>	<b>2 074</b>
<b>Total employee related liabilities</b>	<b>3 574</b>	<b>3 349</b>

Employee related liabilities accrue as a result of services provided up to the reporting date that remain unpaid. Non-current employee related liabilities are measured at present value and current employee related liabilities 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 SERL liability changed to 2.4% (2023: 2%).

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.

**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 are discharged. These on-costs primarily relate to the balance of leave owing to employees. Estimates as to the proportion of long service leave estimated to be taken as leave, rather than paid on termination, affects whether certain on-costs are recognised as a consequence of long service leave liabilities.

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 DTF, the proportion of long service leave taken as leave has increased to 44% (2023: 43%). The average factor for the calculation of employer superannuation on-costs has increased to 11.5% (2023: 11.1%). 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 impracticable to estimate.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

---

**A3.2 Employee related liabilities (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 across 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 4.25% (2023: 4%).

The actuarial assessment performed by DTF has increased the salary inflation rate to 3.5% (2023: 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 increase in the long service leave liability of \$103,000 and employee benefits expense of \$103,000. 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.

OFFICIAL

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

---

**A4. Expenses**

**A4.1. Payment to Consolidated Account**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
Payments to Consolidated Account	427 623	407 386
<b>Total payments to Consolidated Account</b>	<b>427 623</b>	<b>407 386</b>

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**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
Independent Commission Against Corruption	12 817	12 013
Office of the Commissioner for Public Sector Employment	3 074	3 195
Office for Public Integrity	2 891	2 854
Office of the Small Business Commissioner	2 244	2 083
<b>Total intra-government transfers</b>	<b>21 026</b>	<b>20 145</b>

**A4.3. Grants and subsidies**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
Legal Services Commission	53 928	24 361
Aboriginal Affairs and Reconciliation	8 561	7 187
Victims of Crime	7 664	7 455
Expensive Criminal Cases	530	1 866
First Nations Voice to Parliament	297	-
Other	2 809	2 290
<b>Total grants and subsidies</b>	<b>73 789</b>	<b>43 159</b>

OFFICIAL

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

**A4.4. Other expenses**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
Claims	54 160	350
Information technology and communications charges	3 900	3 574
Victims of Crime Fund	2 113	1 922
Transcript fees	1 621	1 035
Accommodation	957	1 063
Office expenses	822	1 420
Legal fees	715	2 539
Contract staff	578	348
Consultants	17	85
Other expenses	2 456	3 932
<b>Total other expenses</b>	<b>67 339</b>	<b>16 268</b>

**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.

**A4.5. Expenditure – SA Business and Non-SA Business**

The following table includes all expenditure in relation to contracts above \$55,000 (GST inclusive) resulting from a procurement as defined in *Treasurer's Instructions 18 – Procurement* (TI 18). Arrangements between public authorities and arrangements with other governments are not included. Expenditure in the following table is exclusive of GST.

	<b>2024</b>	<b>Proportion SA and non-SA businesses</b>
<b>Expenditure summary</b>	<b>\$'000</b>	
Total expenditure with South Australian businesses	65 769	94%
Total expenditure with non-South Australian businesses	4 161	6%
<b>Total</b>	<b>69 930</b>	<b>100%</b>

Classification as SA business or non-SA business is generally based on circumstances as at the time of entering into a contract. For contracts entered into prior to 20 February 2023, where sufficient evidence of an assessment was made under previous procurement requirements is known to the Department, this was used to determine classification. For contracts where such evidence of prior assessment is not available and for all other contracts, classification is based on the definition of an SA business provided in TI 18.

TI 18 defines a business as being South Australian where it operates in South Australia and more than 50% of the workforce delivering the contract resulting from the procurement on behalf of the business are South Australian residents.

The disclosure for expenditure with SA businesses reflects the total spent on contracts within the TI 18 definition and in some instances includes the cost of goods sourced from outside South Australia.

In many cases, the determination has been made on the basis of representations made by suppliers at a point in time which has not been subject to independent verification.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

---

**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.

OFFICIAL

Attorney-General's Department  
Notes to and forming part of the financial statements  
For the year ended 30 June 2024

A5.1 Property, plant and equipment (continued)

Reconciliation 2023-24

	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	7	-	6	3 370	2 015	72 694	3 496	644	69	82 301
Acquisitions	-	-	-	14 281	-	-	95 294	-	158	109 733
Transfers to/(from) work in progress	-	-	-	(13 806)	-	13 806	-	-	-	-
Disposals	-	-	-	-	-	(19)	-	-	-	(19)
<b>Subtotal</b>	<b>7</b>	<b>-</b>	<b>6</b>	<b>3 845</b>	<b>2 015</b>	<b>86 481</b>	<b>98 790</b>	<b>644</b>	<b>227</b>	<b>192 015</b>
<b>Gains/(losses) for the period recognised in net result:</b>										
Depreciation	(7)	-	(6)	-	(73)	(9 090)	(21 364)	(127)	(73)	(30 740)
<b>Subtotal</b>	<b>(7)</b>	<b>-</b>	<b>(6)</b>	<b>-</b>	<b>(73)</b>	<b>(9 090)</b>	<b>(21 364)</b>	<b>(127)</b>	<b>(73)</b>	<b>(30 740)</b>
Carrying amount at the end of the period	-	-	-	3 845	1 942	77 391	77 426	517	154	161 275
<b>Gross carrying amount</b>										
Gross carrying amount	-	1 519	29	3 845	2 937	158 801	137 449	1 093	344	306 017
Accumulated depreciation	-	(1 519)	(29)	-	(995)	(81 410)	(60 023)	(576)	(190)	(144 742)
<b>Carrying amount at the end of the period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 845</b>	<b>1 942</b>	<b>77 391</b>	<b>77 426</b>	<b>517</b>	<b>154</b>	<b>161 275</b>

OFFICIAL

Attorney-General's Department  
Notes to and forming part of the financial statements  
For the year ended 30 June 2024

A5.1 Property, plant and equipment (continued)

Reconciliation 2022-23	Leasehold improvements	Information technology	Plant and equipment	Capital work in progress	Buildings and other structures	Government		ROU Land	ROU Vehicles	Total
						Radio Network assets	ROU Plant and equipment			
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at the beginning of the period	179	-	7	1 802	1 150	77 816	17 561	664	9	99 188
Acquisitions	-	-	-	2 582	-	12	(274)	94	111	2 525
Transfers to/(from) work in progress	-	-	-	(1 014)	-	1 014	-	-	-	-
Revaluation increment	-	-	-	-	920	3 266	-	-	-	4 186
Disposals	(82)	-	-	-	-	-	-	-	-	(82)
<b>Subtotal</b>	<b>97</b>	<b>-</b>	<b>7</b>	<b>3 370</b>	<b>2 070</b>	<b>82 108</b>	<b>17 287</b>	<b>758</b>	<b>120</b>	<b>105 817</b>
Gains/(losses) for the period recognised in net result:										
Depreciation	(90)	-	(1)	-	(55)	(9 414)	(13 791)	(114)	(51)	(23 516)
<b>Subtotal</b>	<b>(90)</b>	<b>-</b>	<b>(1)</b>	<b>-</b>	<b>(55)</b>	<b>(9 414)</b>	<b>(13 791)</b>	<b>(114)</b>	<b>(51)</b>	<b>(23 516)</b>
Carrying amount at the end of the period	7	-	6	3 370	2 015	72 694	3 496	644	69	82 301
Gross carrying amount										
Gross carrying amount	21	1 519	28	3 370	2 937	145 035	42 155	1 097	139	196 301
Accumulated depreciation	(14)	(1 519)	(22)	-	(922)	(72 341)	(38 659)	(453)	(70)	(114 000)
Carrying amount at the end of the period	7	-	6	3 370	2 015	72 694	3 496	644	69	82 301

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

---

**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:

- 8 motor vehicle leases with the South Australian Government Financing Authority (SAFA). Motor vehicle leases are non-cancellable, with rental payments monthly in arrears. Motor vehicle lease terms can range from 3 years (60,000km) up to 5 years (100,000km). No variable lease payments are provided for in the lease agreements and no options exist to renew the leases at the end of their term.
- A lease with Babcock Mission Critical Services Australasia Pty Ltd for the State Rescue Helicopter Service. The lease gives the right-of-use for approved aircraft to provide certain helicopter services to assist State emergency services agencies in the provision of emergency rescue and relief services.
- The South Australian Government Radio Network has 80 leases for various areas of land and dedicated building space for the construction and/or installation of communication towers. It has been determined that 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, are disclosed in note A5.1. Interest and cash outflows relating 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.

OFFICIAL

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

---

**A5.2. Intangible assets**

**Reconciliation 2023-24**

	Intangibles \$'000	Intangible work in progress \$'000	Total \$'000
Carrying amount at the beginning of the period	49	324	373
Additions	-	121	121
Transfers from (to) work in progress	445	(445)	-
<b>Subtotal</b>	<b>494</b>	<b>-</b>	<b>494</b>
<b>Gains/(losses) for the period recognised in net result:</b>			
Amortisation	(73)	-	(73)
<b>Subtotal</b>	<b>(73)</b>	<b>-</b>	<b>(73)</b>
<b>Carrying amount at the end of the period</b>	<b>421</b>	<b>-</b>	<b>421</b>
<b>Gross carrying amount</b>			
Intangible assets at cost	549	-	549
Accumulated amortisation	(128)	-	(128)
<b>Carrying amount at the end of the period</b>	<b>421</b>	<b>-</b>	<b>421</b>

**Reconciliation 2022-23**

	Intangibles \$'000	Intangible work in progress \$'000	Total \$'000
Carrying amount at the beginning of the period	99	-	99
Additions	-	324	324
Disposals	(15)	-	(15)
<b>Subtotal</b>	<b>84</b>	<b>324</b>	<b>408</b>
<b>Gains/(losses) for the period recognised in net result:</b>			
Amortisation	(35)	-	(35)
<b>Subtotal</b>	<b>(35)</b>	<b>-</b>	<b>(35)</b>
<b>Carrying amount at the end of the period</b>	<b>49</b>	<b>324</b>	<b>373</b>
<b>Gross carrying amount</b>			
Intangible assets at cost	103	324	427
Accumulated amortisation	(54)	-	(54)
<b>Carrying amount at the end of the period</b>	<b>49</b>	<b>324</b>	<b>373</b>

OFFICIAL

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

---

**A6. Financial assets**

**A6.1. Cash and cash equivalents**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
Deposits with the Treasurer	508 599	458 955
<b>Total cash and cash equivalents</b>	<b>508 599</b>	<b>458 955</b>

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**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current</b>		
Receivables	38 264	35 554
Prepayments	1 217	1 078
Accrued interest	988	785
Other	4 088	4 645
<b>Total current receivables</b>	<b>44 557</b>	<b>42 062</b>
<b>Total receivables</b>	<b>44 557</b>	<b>42 062</b>

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.

OFFICIAL

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

---

**A7. Liabilities**

**A7.1. Payables**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current</b>		
Creditors and accruals	6 734	5 773
<b>Total current payables</b>	<b>6 734</b>	<b>5 773</b>
<b>Total payables</b>	<b>6 734</b>	<b>5 773</b>

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.

**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:

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Lease liabilities</b>		
Within one year	21 929	3 714
Later than one year but not longer than five years	59 397	482
Later than five years	-	144
<b>Total maturity analysis of financial liabilities</b>	<b>81 326</b>	<b>4 340</b>

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 DTF'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 \$2.9 million (2023: \$0.06 million). Total cash outflows for leases was \$18.5 million (2023: \$14.5 million).

Refer to note A5.1 for details about right-of-use assets.

OFFICIAL

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

---

**A7.3. Contract liabilities**

	2024	2023
	\$'000	\$'000
<b>Current</b>		
Contract liabilities	-	3
<b>Total current contract liabilities</b>	<u>-</u>	<u>3</u>
<b>Total contract liabilities</b>	<u>-</u>	<u>3</u>

**A7.4. Other liabilities**

	2024	2023
	\$'000	\$'000
<b>Current</b>		
Gaming, fees, fines and other receipts payable	40 520	35 766
Crown Solicitor's Trust Account	8 804	16 842
Other	2 384	2 130
<b>Total current other liabilities</b>	<u>51 708</u>	<u>54 738</u>
<b>Total other liabilities</b>	<u>51 708</u>	<u>54 738</u>

**Crown Solicitor's Trust Account**

	2024	2023
	\$'000	\$'000
<b>Movement in Trust account</b>		
Balance at the beginning of the period	16 842	9 714
Receipts	239 209	212 565
Payments	<u>(247 247)</u>	<u>(205 437)</u>
<b>Balance at the end of the period</b>	<u>8 804</u>	<u>16 842</u>

OFFICIAL

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

**A8. Other disclosures**

**A8.1. Cash flow reconciliation**

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

Total cash outflows for leases was \$18.5 million (2023: \$14.5 million)

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Reconciliation of net cash provided by / (used in) operating activities to net result</b>		
Net cash provided by/(used in) operating activities	86 023	42 652
<b>Add / (less) non-cash items</b>		
Depreciation and amortisation	(30 813)	(23 551)
Loss on disposal of non-current assets	(16)	(99)
<b>Movement in assets and liabilities</b>		
Decrease in receivables	2 494	(4 340)
(Increase)/decrease in payables	(4 475)	(31 611)
Decrease in employee benefits	(221)	318
Increase/(decrease) in other liabilities	3 030	25 667
<b>Net result</b>	<b>56 022</b>	<b>9 036</b>

**A9. Outlook**

**A9.1. Unrecognised contractual commitments**

**Other commitments**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
Within one year	56 677	57 862
Later than one year but not longer than five years	22 895	60 157
Later than five years	4 879	3 286
<b>Total other commitments</b>	<b>84 451</b>	<b>121 305</b>
Grants <sup>(1)</sup>	23 268	41 791
Capital <sup>(2)</sup>	-	9 822
Accommodation <sup>(3)</sup>	2 961	971
Other <sup>(4)</sup>	58 222	68 721
<b>Total other commitments</b>	<b>84 451</b>	<b>121 305</b>

<sup>(1)</sup> 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 2024 relates to the National Legal Assistance Partnership between the Commonwealth of Australia and the States and Territories.

<sup>(2)</sup> Includes the SA Government Radio Network Upgrade.

<sup>(3)</sup> The Department's commitments include MoAA with DIT for accommodation.

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

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

---

**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.

**A9.4. Events after the reporting period**

The department is not aware of any events after the reporting date.

**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.

All non-current tangible assets are valued at fair value and the 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 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.

**Attorney-General's Department**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

---

**A10.1 Fair Value (continued)**

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 2024 and 2023, 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.

**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 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. Valuations of buildings and other structures was performed by an independent valuer, Public Private Property, as at 30 June 2023.

**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.