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## To the Chief Executive Department of the Premier and Cabinet

### Opinion

I have audited the financial report of the Department of the Premier and Cabinet for the financial year ended 30 June 2025.

In my opinion, the accompanying financial report gives a true and fair view of the financial position of the Department of the Premier and Cabinet as at 30 June 2025, 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 2025
- a Statement of Financial Position as at 30 June 2025
- a Statement of Changes in Equity for the year ended 30 June 2025
- a Statement of Cash Flows for the year ended 30 June 2025
- notes, comprising material accounting policy information and other explanatory information
- a Statement of Administered Comprehensive Income for the year ended 30 June 2025
- a Statement of Administered Financial Position as at 30 June 2025
- a Statement of Administered Cash Flows for the year ended 30 June 2025
- notes, comprising material accounting policy information and other explanatory information for administered items
- a Certificate from the Chief Executive and the Chief Operating Officer.

## **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 Department of the Premier and Cabinet. 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 Department of the Premier and Cabinet for the financial year ended 30 June 2025.

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 Department of the Premier and Cabinet'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 2025

# **Department of the Premier and Cabinet**

## **Financial Statements**

For the year ended 30 June 2025

**Department of the Premier and Cabinet**  
**Certification of the Financial Statements**  
*for the year ended 30 June 2025*

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We certify that the:

- financial statements of the Department of the Premier and Cabinet:
  - are in accordance with the accounts and records of the Department of the Premier and Cabinet;
  - 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 of the Premier and Cabinet at the end of the financial year and the result of its operations and cash flows for the financial year.
- internal controls employed by the Department of the Premier and Cabinet for the financial year over its financial reporting and its preparation of financial statements have been effective.



Rick Persse

**Chief Executive**

15 September 2025



Wayne Hunter

**Chief Operating Officer**

15 September 2025

**Department of the Premier and Cabinet**  
**Statement of Comprehensive Income**  
*for the year ended 30 June 2025*

	Note	2025 \$'000	2024 \$'000
<b>Income</b>			
Appropriation	3.1	431 615	351 253
Grants and subsidies	3.2	9 996	15 897
Intra-government transfers	3.3	11 529	11 871
Sales of services	3.4	18 094	25 008
Resources received free of charge	3.5	2 420	704
Other income	3.6	5 263	6 173
<b>Total income</b>		<b>478 917</b>	<b>410 906</b>
<b>Expenses</b>			
Employee related expenses	4.1	57 980	71 106
Supplies and services	4.2	132 431	159 139
Depreciation and amortisation	5.5, 5.8	4 983	9 477
Grants and subsidies	4.4	168 307	146 344
Borrowing costs		6	10
Net loss from the disposal of non-current assets	4.5	12	16 694
Cash transfer to the Consolidated Account		15 443	225 206
Resources provided free of charge	4.6	3 040	2 646
Other expenses	4.7	1 179	5 127
<b>Total expenses</b>		<b>383 381</b>	<b>635 749</b>
<b>Net result</b>		<b>95 536</b>	<b>(224 843)</b>
<b>Other comprehensive income</b>			
<b>Items that will not be reclassified to net result</b>			
Changes in property, plant and equipment asset revaluation surplus		27 853	25 138
<b>Total other comprehensive income</b>		<b>27 853</b>	<b>25 138</b>
<b>Total comprehensive result</b>		<b>123 389</b>	<b>(199 705)</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.

**Department of the Premier and Cabinet**  
**Statement of Financial Position**  
*as at 30 June 2025*

	Note	2025 \$'000	2024 \$'000
<b>Current assets</b>			
Cash	5.2	162 130	97 218
Receivables	5.3	8 916	19 461
Inventories		-	136
<b>Total current assets</b>		<b>171 046</b>	<b>116 815</b>
<b>Non-current assets</b>			
Receivables	5.3	27	1 869
Property, plant and equipment	5.5	219 746	162 867
Intangible assets	5.8	748	9 023
<b>Total non-current assets</b>		<b>220 521</b>	<b>173 759</b>
<b>Total assets</b>		<b>391 567</b>	<b>290 574</b>
<b>Current liabilities</b>			
Payables	6.2	21 349	19 439
Other financial liabilities	6.3	56	185
Contract liabilities	6.4	571	1 383
Employee related liabilities	6.5	7 278	9 301
Provisions	6.6	240	362
<b>Total current liabilities</b>		<b>29 494</b>	<b>30 670</b>
<b>Non-current liabilities</b>			
Other financial liabilities	6.3	-	75
Employee related liabilities	6.5	9 194	11 213
Provisions	6.6	878	1 586
<b>Total non-current liabilities</b>		<b>10 072</b>	<b>12 874</b>
<b>Total liabilities</b>		<b>39 566</b>	<b>43 544</b>
<b>Net assets</b>		<b>352 001</b>	<b>247 030</b>
<b>Equity</b>			
Contributed capital		56 766	56 766
Asset revaluation surplus		78 600	50 747
Retained earnings		216 635	139 517
<b>Total equity</b>		<b>352 001</b>	<b>247 030</b>

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

**Department of the Premier and Cabinet**  
**Statement of Changes in Equity**  
*for the year ended 30 June 2025*

	Note	Contributed capital \$'000	Asset revaluation surplus \$'000	Retained earnings \$'000	Total equity \$'000
<b>Balance at 1 July 2023</b>		<b>56 766</b>	<b>25 609</b>	<b>364 310</b>	<b>446 685</b>
<b>Net result for 2023-24</b>		-	-	(227 343)	(227 343)
Prior period adjustments	7.1	-	-	2 500	2 500
<b>Restated net result for 2023-24</b>		-	-	(224 843)	(224 843)
Gain on revaluation of property, plant and equipment	5.5	-	25 138	-	25 138
<b>Restated total comprehensive result for 2023-24</b>		-	<b>25 138</b>	<b>(224 843)</b>	<b>(199 705)</b>
<b>Transactions with SA Government as owner:</b>					
Net assets transferred as a result of an administrative restructure		-	-	50	50
<b>Restated balance at 30 June 2024</b>		<b>56 766</b>	<b>50 747</b>	<b>139 517</b>	<b>247 030</b>
<b>Net result for 2024-25</b>		-	-	95 536	95 536
Gain on revaluation of land and buildings during 2024-25	5.5	-	27 853	-	27 853
<b>Total comprehensive result for 2024-25</b>		-	<b>27 853</b>	<b>95 536</b>	<b>123 389</b>
<b>Transactions with SA Government as owner:</b>					
Net assets transferred as a result of an administrative restructure	1.4	-	-	(18 418)	(18 418)
<b>Balance at 30 June 2025</b>	7.1	<b>56 766</b>	<b>78 600</b>	<b>216 635</b>	<b>352 001</b>

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



**Department of the Premier and Cabinet**  
**Statement of Cash Flows**  
*for the year ended 30 June 2025*

		2025 Inflows (Outflows) \$'000	2024 Inflows (Outflows) \$'000
<b>Cash flows from operating activities</b>	<b>Note</b>		
<b>Cash inflows</b>			
Appropriation		431 615	351 253
Grants and funding		9 996	14 478
Intra-government transfers		11 529	13 692
Sales of services		27 180	17 165
GST recovered		12 983	13 949
Other receipts		5 655	46 734
<b>Cash outflows</b>			
Employee related payments		(57 091)	(70 458)
Payments for supplies and services		(137 618)	(167 952)
Payments of grants and subsidies		(174 439)	(151 345)
Cash transfer to the Consolidated Account		(15 443)	(225 206)
Other payments		(1 180)	(1 099)
<b>Net cash from / (used in) operating activities</b>	<b>7.2</b>	<b>113 187</b>	<b>(158 789)</b>
<b>Cash flows from investing activities</b>			
<b>Cash inflows</b>			
Proceeds from the sale of property, plant and equipment		-	181 243
<b>Cash outflows</b>			
Purchase of property, plant and equipment		(47 870)	(9 100)
Purchase of intangible assets		(264)	(3 774)
<b>Net cash (used in) / from investing activities</b>		<b>(48 134)</b>	<b>168 369</b>
<b>Cash flows from financing activities</b>			
<b>Cash inflows</b>			
Cash transferred in as a result of restructuring activities		-	540
<b>Cash outflows</b>			
Repayment of principal portion of lease liability		(141)	(176)
<b>Net cash (used in) / from financing activities</b>		<b>(141)</b>	<b>364</b>
<b>Net increase in cash</b>		<b>64 912</b>	<b>9 944</b>
<b>Cash at the beginning of the period</b>		<b>97 218</b>	<b>87 274</b>
<b>Cash at the end of the period</b>	<b>5.2</b>	<b>162 130</b>	<b>97 218</b>

The accompanying notes form part of these financial statements.

**Department of the Premier and Cabinet**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2025*

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**1 About the Department of the Premier and Cabinet**

The Department of the Premier and Cabinet (the department) is a not-for-profit government department of the State of South Australia. The department is established pursuant to the *Public Sector Act 2009* as an administrative unit acting on behalf of the Crown.

The department does not control any other entity and has no interests in unconsolidated structured entities. The financial statements and accompanying notes include all the controlled activities of the department.

Administered financial statements relating to administered resources are presented separately as part of this report. Except as otherwise disclosed, administered items are accounted for on the same basis and using the same accounting policies as the department's transactions.

**1.1 Basis of preparation**

These financial statements are general purpose financial statements prepared in accordance 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 have been 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). Any transactions in foreign currency are translated into Australian dollars at the exchange rate at the date the transaction occurs. 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.

Material accounting policies are set out throughout the notes.

The department is liable for fringe benefits tax (FBT) and goods and services tax (GST).

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 (ATO), 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.

**Department of the Premier and Cabinet**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2025*

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**1.2 Objectives and programs**

**Objectives**

The department delivers specialist policy advice to the Premier and ministers and supports the Cabinet process. It also has overarching responsibility for Commonwealth-state relations and manages the Premier's National Cabinet and Council for the Australian Federation agenda.

The department leads the implementation of South Australia's strategic priorities and policy commitments in the areas of international relationships, and economic and social development, including the coordination of South Australia's role under the AUKUS submarine program.

The department provides leadership in across government policy development for Autistic and autism communities, and on multicultural affairs, and the arts.

The department provides the following programs:

**Premier and Cabinet Policy and Support**

Coordination and leadership of the strategic economic and policy priorities of the state. Support to the Premier and Cabinet through rigorous Cabinet process across government (including thorough analysis of the risks, costs and benefits of proposals), cross government policy, and communications activities.

Deliver protocol and international engagement programs promoting the state and its competitive advantages and offerings, showcasing South Australia's strategic industries, businesses, knowledge institutions, community and regions.

**Information, Data Analytics and Communication Technology Services**

Provision of specialised information and communication technology (ICT), digital, data and cyber security services, and support and information to government, citizens and industry. Information, Data Analytics and Communication Technology Services has transferred to Department of Treasury and Finance (DTF) effective 1 July 2024 refer to note 1.4.

**Multicultural Affairs**

Supports South Australia's multicultural communities and promotes community capacity and harmony. It includes grant programs to community organisations that provide services to help families and individuals improve their quality of life and strengthen the wellbeing of culturally and linguistically diverse communities, as well as support for multicultural events and initiatives.

**CreateSA**

Ensure the state recognises and capitalises on artistic, cultural, economic, and social opportunities arising from the diverse arts and cultural practitioners and organisations, its creative industries, events and physical assets. This will be achieved by developing and investing in programs and initiatives that build on our cultural and creative heritage and support innovative creativity and artistry. CreateSA was previously known as Arts South Australia.

**Office for Autism**

Support improved outcomes for Autistic and autism communities through the development of policies and initiatives that support access, awareness, opportunity, connection and belonging.

**General / Not attributable**

General / not attributable reflects internal transactions undertaken within the department.

The schedules on the following pages present income, expenses, assets and liabilities attributable to each of the programs for the years ended 30 June 2025 and 30 June 2024.

**Department of the Premier and Cabinet**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2025*

**Income and expenses by program**

	Information, Data Analytics and Communication							
	Premier and Cabinet Policy and Support		Technology Services		Multicultural Affairs		CreateSA	
	2025	2024	2025	2024	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Income</b>								
Appropriation	431 615	351 253	-	-	-	-	-	-
Grants and subsidies	4 950	10 867	-	860	-	-	3 085	1 670
Intra-government transfers	9 635	3 038	-	6 967	39	14	2 763	1 952
Sales of services	10 206	8 049	-	12 699	637	196	7 975	5 246
Resources received free of charge	1 694	266	-	347	242	17	460	74
Other income	2 742	5 019	-	318	53	203	2 458	689
<b>Total income</b>	<b>460 842</b>	<b>378 492</b>	<b>-</b>	<b>21 191</b>	<b>971</b>	<b>430</b>	<b>16 741</b>	<b>9 631</b>
<b>Expenses</b>								
Employee related expenses	42 798	36 850	-	22 031	4 976	3 842	9 147	7 826
Supplies and services	104 162	93 535	-	49 274	3 005	1 420	25 479	15 684
Depreciation and amortisation	1 537	1 032	-	5 740	177	56	3 251	2 649
Grants and subsidies	14 870	17 284	-	516	6 404	5 784	146 583	122 511
Borrowing costs	6	9	-	1	-	-	-	-
Net loss from the disposal of non-current assets	12	-	-	2 551	-	-	-	14 143
Cash transfer to the Consolidated Account	15 289	3 963	-	-	-	-	-	221 243
Resources provided free of charge	-	-	-	-	-	-	3 040	2 646
Other expenses	1 072	840	-	434	35	11	68	3 842
<b>Total expenses</b>	<b>179 746</b>	<b>153 513</b>	<b>-</b>	<b>80 547</b>	<b>14 597</b>	<b>11 113</b>	<b>187 568</b>	<b>390 544</b>
<b>Net result</b>	<b>281 096</b>	<b>224 979</b>	<b>-</b>	<b>(59 356)</b>	<b>(13 626)</b>	<b>(10 683)</b>	<b>(170 827)</b>	<b>(380 913)</b>



**Department of the Premier and Cabinet**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2025*

	Office for Autism		General / Not attributable		Total	
	2025	2024	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Income</b>						
Appropriation	-	-	-	-	431 615	351 253
Grants and subsidies	1 961	2 500	-	-	9 996	15 897
Intra-government transfers	1 004	-	(1 912)	(100)	11 529	11 871
Sales of services	73	-	(797)	(1 182)	18 094	25 008
Resources received free of charge	24	-	-	-	2 420	704
Other income	38	-	(28)	(56)	5 263	6 173
<b>Total income</b>	<b>3 100</b>	<b>2 500</b>	<b>(2 737)</b>	<b>(1 338)</b>	<b>478 917</b>	<b>410 906</b>
<b>Expenses</b>						
Employee related expenses	1 059	557	-	-	57 980	71 106
Supplies and services	2 522	564	(2 737)	(1 338)	132 431	159 139
Depreciation and amortisation	18	-	-	-	4 983	9 477
Grants and subsidies	450	249	-	-	168 307	146 344
Borrowing costs	-	-	-	-	6	10
Net loss from the disposal of non-current assets	-	-	-	-	12	16 694
Cash transfer to the Consolidated Account	154	-	-	-	15 443	225 206
Resources provided free of charge	-	-	-	-	3 040	2 646
Other expenses	4	-	-	-	1 179	5 127
<b>Total expenses</b>	<b>4 207</b>	<b>1 370</b>	<b>(2 737)</b>	<b>(1 338)</b>	<b>383 381</b>	<b>635 749</b>
<b>Net result</b>	<b>(1 107)</b>	<b>1 130</b>	<b>-</b>	<b>-</b>	<b>95 536</b>	<b>(224 843)</b>

**Department of the Premier and Cabinet**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2025*

**Assets and liabilities by program**

	Premier and Cabinet		Information, Data Analytics and Communication		Multicultural Affairs		CreateSA	
	Policy and Support		Technology Services					
	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000
<b>Assets</b>								
Cash	162 130	97 218	-	-	-	-	-	-
Receivables	8 510	14 658	-	6 271	27	12	406	389
Inventories	-	-	-	136	-	-	-	-
Property, plant and equipment	56 484	38 965	-	12 408	-	-	162 929	111 494
Intangible assets	746	564	-	8 453	-	-	2	6
<b>Total assets</b>	<b>227 870</b>	<b>151 405</b>	<b>-</b>	<b>27 268</b>	<b>27</b>	<b>12</b>	<b>163 337</b>	<b>111 889</b>
<b>Liabilities</b>								
Payables	14 474	11 753	-	3 982	-	-	6 875	3 663
Other financial liabilities	56	260	-	-	-	-	-	-
Contract liabilities	571	958	-	425	-	-	-	-
Employee related liabilities	13 473	12 127	-	5 460	1 228	1 529	1 476	1 398
Provisions	966	1 114	-	593	-	-	152	241
<b>Total liabilities</b>	<b>29 540</b>	<b>26 212</b>	<b>-</b>	<b>10 460</b>	<b>1 228</b>	<b>1 529</b>	<b>8 503</b>	<b>5 302</b>
<b>Net assets</b>	<b>198 330</b>	<b>125 193</b>	<b>-</b>	<b>16 808</b>	<b>(1 201)</b>	<b>(1 517)</b>	<b>154 834</b>	<b>106 587</b>

**Department of the Premier and Cabinet**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2025*

	Office for Autism		General / Not attributable		Total	
	2025	2024	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Assets</b>						
Cash	-	-	-	-	162 130	97 218
Receivables	-	-	-	-	8 943	21 330
Inventories	-	-	-	-	-	136
Property, plant and equipment	333	-	-	-	219 746	162 867
Intangible assets	-	-	-	-	748	9 023
<b>Total assets</b>	<b>333</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>391 567</b>	<b>290 574</b>
<b>Liabilities</b>						
Payables	-	41	-	-	21 349	19 439
Other financial liabilities	-	-	-	-	56	260
Contract liabilities	-	-	-	-	571	1 383
Employee related liabilities	295	-	-	-	16 472	20 514
Provisions	-	-	-	-	1 118	1 948
<b>Total liabilities</b>	<b>295</b>	<b>41</b>	<b>-</b>	<b>-</b>	<b>39 566</b>	<b>43 544</b>
<b>Net assets</b>	<b>38</b>	<b>(41)</b>	<b>-</b>	<b>-</b>	<b>352 001</b>	<b>247 030</b>

All assets and liabilities for other activities that are not disclosed separately are included in Premier and Cabinet Policy Support.

**Department of the Premier and Cabinet**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2025*

**1.3 Budget performance**

The budget performance table compares the department's outcomes against budget information presented to Parliament (2024-25 Budget Paper 4). Appropriation reflects appropriation issued to special 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.

		<b>Budget 2025 \$'000</b>	<b>Actual 2025 \$'000</b>	<b>Variance \$'000</b>
<b>Statement of Comprehensive Income</b>	<b>Note</b>			
<b>Income</b>				
Appropriation		462 884	431 615	(31 269)
Grants and subsidies		21 363	9 996	(11 367)
Intra-government transfers		12 817	11 529	(1 288)
Sales of services		15 639	18 094	2 455
Resources received free of charge		-	2 420	2 420
Other income		973	5 263	4 290
<b>Total income</b>		<b>513 676</b>	<b>478 917</b>	<b>(34 759)</b>
<b>Expenses</b>				
Employee related expenses		75 240	57 980	(17 260)
Supplies and services	a	74 957	132 431	57 474
Depreciation and amortisation		13 796	4 983	(8 813)
Grants and subsidies	b	224 746	168 307	(56 439)
Borrowing costs		-	6	6
Net loss from the disposal of non-current assets		-	12	12
Cash transfer to the Consolidated Account		-	15 443	15 443
Resources provided free of charge		-	3 040	3 040
Other expenses		706	1 179	473
<b>Total expenses</b>		<b>389 445</b>	<b>383 381</b>	<b>(6 064)</b>
<b>Net result</b>		<b>124 231</b>	<b>95 536</b>	<b>(28 695)</b>
<b>Other comprehensive income</b>				
<b>Items that will not be reclassified to net result</b>				
Changes in property, plant and equipment asset revaluation surplus	c	-	27 853	27 853
<b>Total other comprehensive income</b>		<b>-</b>	<b>27 853</b>	<b>27 853</b>
<b>Total comprehensive result</b>		<b>124 231</b>	<b>123 389</b>	<b>(842)</b>



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**1.3 Budget performance (continued)**

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

- a) The variance is primarily due to a reclassification, where budgeted expenditure is classified as grants and subsidies (\$53.9 million), timing of expenditure relating to new events and to grow existing events in South Australia (\$44.3 million), the establishment of the Government and Advertising Insights Hub (\$3.0 million), partially offset by the transfer of the Office of the Chief Information Officer, Digital Programs and Data Analytics to DTF on 1 July 2024 (\$43.6 million).
- b) The variance is primarily due to a reclassification issue, where budgeted expenditure is classified as grants and subsidies, but actual expenditure is reported as supplies and services (\$53.9 million).
- c) The variance is due to an unbudgeted revaluation surplus of land, buildings and leasehold improvements.

	Note	Budget 2025 \$'000	Actual 2025 \$'000	Variance \$'000
<b>Investing expenditure summary</b>				
Total existing projects	d	99 128	46 760	(52 368)
Total annual program		9 115	1 416	(7 699)
Total leases		14 025	29	(13 996)
<b>Total investing expenditure</b>		<b>122 268</b>	<b>48 205</b>	<b>(74 063)</b>

- d) The variance is primarily due to timing of project expenditure for which a carryover of budget to future years has been sought with DTF (\$52.3 million).

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**1.4 Changes to the department**

*Transfers out*

**Office of the Chief Information Officer, Digital Programs and the Office for Data Analytics**

As a result of administrative arrangements changes described in the Government Gazette on 27 June 2024, the department relinquished responsibility of the Office of the Chief Information Officer, Digital Programs, the Office for Data Analytics business units and related corporate overheads of the department. Assets and liabilities relating to these business units were transferred to DTF effective 1 July 2024.

**Population Strategy**

As a result of administrative arrangements changes described in the Government Gazette on 27 June 2024, the department relinquished responsibility for Population Strategy, a business unit of the department. Liabilities relating to this business unit were transferred to the Department of State Development effective 1 July 2024.

The following assets and liabilities were transferred from the department:

Effective Date	Department of Treasury and Finance 1 July 2024 \$'000	Population Strategy 1 July 2024 \$'000	Total \$'000
<b>Current assets</b>			
Receivables	4 301	-	4 301
Inventories	136	-	136
<b>Non-current assets</b>			
Receivables	1 828	-	1 828
Property, plant and equipment	13 965	-	13 965
Intangible assets	8 452	-	8 452
<b>Total assets</b>	<b>28 682</b>	<b>-</b>	<b>28 682</b>
<b>Current liabilities</b>			
Payables	3 982	4	3 986
Other financial liabilities	61	-	61
Contract liabilities	425	-	425
Employee related liabilities	2 079	14	2 093
Provisions	111	1	112
<b>Non-current liabilities</b>			
Employee related liabilities	3 086	6	3 092
Provisions	489	6	495
<b>Total liabilities</b>	<b>10 233</b>	<b>31</b>	<b>10 264</b>
<b>Total net assets transferred</b>	<b>18 449</b>	<b>(31)</b>	<b>18 418</b>

Net assets transferred by the department because of the administrative restructure were recognised at the carrying amount immediately prior to transfer. The net assets transferred were treated as distribution by the government as owner.

**Department of the Premier and Cabinet**  
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**1.5 Significant transactions with government related entities**

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

- accommodation supplied by the Department for Infrastructure and Transport (DIT) is included in supplies and services – refer to note 4.2;
- grants payments to Major Arts entities – refer to grants and subsidies note 4.4;
- Information, Data Analytics and Communication Technology Services transferred to DTF from 1 July 2024 – refer to note 1.4;
- land, and associated assets transferred to Renewal SA and the Adelaide Festival Centre Trust - refer to note 4.5. Proceeds from sale were returned to the Treasurer's Consolidated Account in 2023-24.

**Department of the Premier and Cabinet**  
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**2. Board and committees**

**2.1 Key management personnel**

Key management personnel of the department includes the Premier, the Minister for Tourism and Multicultural Affairs, the Minister for Arts, the Minister for Autism and the Senior Executive Committee who have responsibility for the strategic direction and management of the department.

The compensation disclosed in this note excludes salaries and other benefits received by the Premier, the Minister for Tourism and Multicultural Affairs, the Minister for Arts and the Minister for Autism. The Premier's and the Ministers' 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 (via DTF) under section 6 of the *Parliamentary Remuneration Act 1990*.

Refer to the department's Administered Financial Statements for disclosure of the remuneration paid to the Premier and Minister for Tourism and Multicultural Affairs and recovered from the Consolidated Account. The remuneration received by the Minister for Arts is reported by the Attorney-General's Department. The remuneration received by the Minister for Autism is reported by the South Australian Fire and Emergency Services Commission.

	2025	2024
Compensation	\$'000	\$'000
Salaries and other short term employee benefits	1 710	2 624
Post-employment benefits	189	339
<b>Total compensation</b>	<b>1 899</b>	<b>2 963</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 members during the reporting period.

**2.2 Committee members**

Members during the 2024-25 financial year were:

**Risk and Performance Committee**

Virginia Hickey (Chair)  
Debra Contala  
Jon Gorvett\*  
Andrew Forman  
Wayne Hunter\*

**South Australian Multicultural Commission**

Luisa Greco (Chair)  
Amarjit Grewal (Deputy Chair)  
Mehmet Aslan  
Bernadette Belej^  
Kimberly Goh  
Ye (Becky) Houston\*  
Manju Khadka\*  
Chloe Kourakis^  
Rajendra Pandey\*  
Hussain Razaiat  
James Rothe  
Irene Rowe  
Khuyen (Quin) Tran  
Thuyen Vi-Alternetti  
Denis Yengi\*

**South Australian Autism Assessment and  
Diagnosis Advisory Group**

Emily Bourke\* (Chair)  
Tara Allen  
Patrick Clarke^  
Clare Goodson  
Luisa Greco  
Garth Hargreaves\*  
Gabrielle Hummel\*  
Julie Jensen\*  
Deepa Jeyaseelan^  
Sarah Kemp\*  
Timothy Kittel  
Sarah Kordick  
Tanya McGregor^  
Michelle Oliver  
Jessica Pisani\*  
Liz Prowse\*  
Alicia Quinn\*  
Debra Reynolds  
Nicole Stasiak\*  
John Williams

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**2.2 Committee members (continued)**

**First Nations Reference Group**

David Rathman (Chair)  
 Jessica Davies-Huynh  
 Keith Thomas  
 Khatija Thomas  
 Brenz Saunders  
 Jeffrey Newchurch  
 Kirstie Parker\*  
 Keita Wyld

**Major Events Attraction Committee**

Nikki Govan (Chair)  
 Wayne Hunter\*  
 Manuel Ortigosa  
 Anna Moeller  
 Emma Terry\*  
 Kiara Johnson

\* These board members are current SA Government employees. In accordance with Premier and Cabinet Circular No. 016, government employees did not receive any remuneration for committee duties during the financial year.

^ Indicates a member that has received an exemption from the Premier and Cabinet Circular No. 016 requirement that government employees are not remunerated for board and committee membership. The appointment has no connection to their employment within the Public Sector. The member is entitled to remuneration and has elected to receive payment.

**Committee remuneration**

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

	2025	2024
\$0	18	19
\$1 - \$19 999	34	21
\$20 000 - \$39 999	-	1
<b>Total number of members</b>	<b>52</b>	<b>41</b>

The total remuneration received or receivable by members was \$65 000 (2024: \$86 000). Remuneration of members reflects all costs of performing committee member duties including sitting fees, superannuation contributions, salary sacrifice benefits, fringe benefits and any related FBT paid.

**3. Income**

**3.1 Appropriation**

	2025	2024
	\$'000	\$'000
Appropriation from Consolidated Account pursuant to the <i>Appropriation Act</i>	412 076	351 253
Appropriation from the Governor's Appropriation Fund	19 539	-
<b>Total appropriation</b>	<b>431 615</b>	<b>351 253</b>

Appropriation is recognised on receipt.

Appropriation pursuant to the *Appropriation Act* (the Act) consists of \$335.359 million (2024: \$279.3 million) for operational funding and \$96.256 million (2024: \$71.9 million) for capital projects. Appropriation comprises money issued and applied to the department as per Schedule 1 of the Act. Money appropriated for purposes other than the department's purposes and issued to special deposit accounts or deposit accounts of other public authorities is not reflected here.

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**3.2 Grants and subsidies**

	2025 \$'000	2024 \$'000
<b>Commonwealth-sourced grants</b>		
Grants - special purpose	3 416	3 940
Specific Purpose Funding - Adelaide City Deal	5 900	10 100
<b>Total Commonwealth-sourced grants</b>	<b>9 316</b>	<b>14 040</b>
<b>Other grants and subsidies</b>		
Grants and subsidies provided by SA Government entities	317	1 499
Grants and subsidies provided by Local Government entities	363	358
<b>Total other grants and subsidies</b>	<b>680</b>	<b>1 857</b>
<b>Total grants and subsidies</b>	<b>9 996</b>	<b>15 897</b>

The Commonwealth has provided funding to the State which has been recognised on receipt for the following purposes:

- Adelaide City Deal Agreement – funding to support growth in South Australia's innovation and tourism including Lot Fourteen, Tarrkarri – Centre for First Nations Cultures, Pavilion at Carrick Hill and Smart City \$5.9 million (2024: \$10.1 million). The funding was originally received by the State and then paid from DTF Administered items to the department.
- Inklings Pilot Program - co-contribution with the State Government to pilot an early intervention program for children showing early differences in social interaction and communication development \$2.0 million (2024: \$2.5 million).
- The Circle - First Nations Entrepreneur Hub at Lot Fourteen \$1.3 million (2024: \$1.0 million). The department uses direct costs incurred to measure the completion of performance obligations.

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

SA Government grants and subsidies includes funding to support projects for security, emergency and recovery management from the Disaster Risk Reduction Grant Program.

Local Government grants and subsidies includes funding for the Capital City Committee, established under the *City of Adelaide Act 1998* co-funded by the State Government and City of Adelaide for projects jointly agreed between the Premier and Lord Mayor.

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**3.3 Intra-government transfers**

	2025	2024
	\$'000	\$'000
Contingency funding provided by DTF	3 508	2 177
Contributions to departmental initiatives by SA Government entities	6 771	8 444
Community Development Fund	1 250	1 250
<b>Total intra-government transfers</b>	<b>11 529</b>	<b>11 871</b>

Intra-government transfers are recognised as income on receipt.

For 2024-25 contributions to departmental initiatives include funding towards the Inklings Pilot Program, and the agreement with Adelaide University regarding tenancy at Lot Fourteen. 2023-24 included funding to support digital and cyber initiatives from the Digital Investment Fund, Children in the North alliance, and policy programs.

**3.4 Sales of services**

	2025	2024
	\$'000	\$'000
Service provision	8 739	17 124
Recovery of expenditure	9 355	7 884
<b>Total sales of services</b>	<b>18 094</b>	<b>25 008</b>

Service provision revenue is recognised based on actual services provided to the end of the reporting period for the following purposes:

- Corporate services relates to the provision of corporate services to other SA government entities \$4.7 million (2024: \$5.0 million).
- Conservation services relates to provision of art conservation services to other SA government entities and the public \$4.0 million (2024: \$3.5 million).
- The provision of specialised information and communication technology infrastructure, digital and cyber security services transferred to DTF from 1 July 2024 nil (2024: \$8.6 million).

Recovery of expenditure includes salary on-charges, public information activities, media monitoring, and maintenance and works on-charges to tenants.

**3.5 Resources received free of charge**

	2025	2024
	\$'000	\$'000
Services received free of charge - other entities	2 420	554
Other donated services	-	150
<b>Total resources received free of charge</b>	<b>2 420</b>	<b>704</b>

The department receives accounting services from Shared Services SA and ICT infrastructure, digital and cyber security services from DTF free of charge. The department also receives audit services free of charge from the Audit Office of South Australia (AOSA). On 5 September 2024, the Treasurer approved the AOSA's request to cease audit fee charging for auditing the public accounts effective for the financial years ending on or after 30 June 2024. The department received audit services from AOSA valued at \$0.350 million.

Other donated services received in 2023-24 were ICT and telecommunication services received through the Optus Innovation Fund and by Telstra.



**Department of the Premier and Cabinet**  
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**3.6 Other income**

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
Refunds	1 723	4 132
Rental income	2 276	324
Recovery of doubtful debts	-	860
Other	1 264	857
<b>Total other income</b>	<b>5 263</b>	<b>6 173</b>

Rental income includes rent charged to arts and other entities, where arts and cultural buildings are provided by the department.

Refunds relate to returned unspent grant funding.

**4. Expenses**

**4.1 Employee related expenses**

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
Salaries and wages	41 947	52 139
Superannuation	5 995	7 264
Annual leave	4 262	5 318
Long service leave	1 795	2 518
Skills and experience retention leave	249	292
Committee fees	61	82
Workers compensation	(39)	(1 057)
Other employee related expenses	3 710	4 550
<b>Total employee related expenses</b>	<b>57 980</b>	<b>71 106</b>

**Superannuation**

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

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



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**4.1 Employee related expenses (continued)**

**Employee remuneration**

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

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
\$ 166 001 - \$ 171 000*	n/a	6
\$ 171 001 - \$ 191 000	13	8
\$ 191 001 - \$ 211 000	8	10
\$ 211 001 - \$ 231 000	7	10
\$ 231 001 - \$ 251 000	10	5
\$ 251 001 - \$ 271 000	3	6
\$ 271 001 - \$ 291 000	3	2
\$ 291 001 - \$ 311 000	2	2
\$ 311 001 - \$ 331 000	1	-
\$ 351 001 - \$ 371 000	-	1
\$ 371 001 - \$ 391 000 #	1	4
\$ 391 001 - \$ 411 000	-	1
\$ 411 001 - \$ 431 000	3	-
\$ 431 001 - \$ 451 000	1	-
\$ 451 001 - \$ 471 000 #	-	1
\$ 471 001 - \$ 491 000 #	-	1
\$ 711 001 - \$ 731 000	-	1
<b>Total</b>	<b>52</b>	<b>58</b>

\* This band has been included for the purpose of reporting comparative figures based on the executive base level remuneration rate for 2023-24.

# The table above includes eligible termination payments for employees who left the department during the previous financial year.

The table includes all employees whose normal remuneration was 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, fringe benefits and any FBT paid or payable in respect of those benefits as well as any termination benefits for employees who have left the department.

The total remuneration received by employees for the year, listed above, was \$12.553 million (2024: \$14.5 million).

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**4.2 Supplies and services**

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
Intra-government transfers	80 802	72 467
Accommodation	10 269	8 777
Public information activities	8 672	8 011
Information technology and communication charges*	6 746	31 553
General administration and consumables	5 196	5 385
Repairs, maintenance and minor equipment purchases	3 742	2 961
Sponsorships and external contributions	2 969	2 757
Contractors	2 842	5 472
Shared Services SA and ICT infrastructure, digital and cyber security services	2 070	554
Consultants	1 792	1 567
Microsoft licence and support*	1 322	2 934
Temporary staff*	1 175	3 947
Staff development and recruitment*	834	1 194
Managed network services*	260	5 030
Other supplies and services	3 740	6 530
<b>Total supplies and services</b>	<b>132 431</b>	<b>159 139</b>

**Intra-government transfers**

Intra-government transfers includes a number of transactions across the department where funding has been provided to DPC and then passed to another public authority to fund operating or investing activities.

**Accommodation**

A part of the department's accommodation is provided by DIT under Memoranda of Administrative Arrangement issued in accordance with Government-wide accommodation policies. These accommodation costs are recognised as expenses as they become due, as the arrangements do not meet the definition of a lease.

\* Information, Data Analytics and Communication Technology Services transferred to DTF from 1 July 2024.

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**4.3 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 is inclusive of non-recoverable GST.

<b>Expenditure summary</b>	<b>2025 \$'000</b>	<b>Proportion SA and non-SA businesses</b>
Total expenditure on South Australian businesses	20 997	75%
Total expenditure on non-South Australian businesses	6 873	25%
	<b>27 870</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 before 20 February 2023, where assessment was made under previous procurement requirements, this was used to determine classification. For all other contracts, classification is based on the definition of SA business provided in Treasurer's Instruction 18 - Procurement.

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.

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**4.4 Grants and subsidies**

	2025	2024
	\$'000	\$'000
<b>Grants and subsidies consists of the following</b>		
Libraries Board of South Australia operating and capital funding	34 232	34 276
Adelaide Festival Centre Trust operating and capital funding	16 452	15 270
Art Gallery Board operating and capital funding	15 833	9 312
Museum Board operating and capital funding	13 570	11 139
Business Events Bid Fund	9 259	11 048
Adelaide Festival Corporation operating funding	8 863	8 806
South Australian Film Corporation operating funding	8 363	5 046
Country Arts SA operating and capital funding	7 627	4 873
Minor Arts Organisations operating funding	6 353	6 411
Multicultural grants	6 223	5 752
Adelaide Fringe operating funding	4 477	4 449
Arts Investment Fund	4 234	-
Arts and Culture grants	3 593	3 433
Adelaide City Deal - Heysen Gallery	3 000	-
Adelaide Symphony Orchestra operating funding	2 829	2 764
State Theatre Company of South Australia operating funding	2 415	2 547
Adelaide Film Festival operating funding	2 140	833
Tandanya operating funding	1 787	878
State Opera of South Australia operating funding	1 505	1 532
Australian Dance Theatre operating funding	1 339	1 306
JamFactory operating funding	1 169	729
Carrick Hill Trust operating and capital funding	1 012	2 696
Adelaide City Deal - Smart City	900	2 100
See It LIVE grants	74	829
Other arts and cultural grants	5 347	5 250
Other grants and subsidies	5 711	5 065
<b>Total grants and subsidies</b>	<b>168 307</b>	<b>146 344</b>

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

	2025 \$'000	2024 \$'000
<b>Assets held for sale</b>		
Proceeds from disposal	-	181 243
Less net book value of assets disposed	-	(195 386)
<b>Net loss from disposal of assets held for sale</b>	-	<b>(14 143)</b>
<b>Buildings and improvements</b>		
Proceeds from disposal	-	-
Less carrying amount of assets disposed	-	(760)
<b>Net loss from disposal of buildings and improvements</b>	-	<b>(760)</b>
<b>Plant and equipment</b>		
Proceeds from disposal	-	-
Less carrying amount of assets disposed	(12)	(1 791)
<b>Net loss from disposal of plant and equipment</b>	<b>(12)</b>	<b>(1 791)</b>
<b>Total property, plant and equipment</b>		
Proceeds from disposal	-	181 243
Less carrying amount of assets disposed	(12)	(197 937)
<b>Total net loss from disposal of non-current assets</b>	<b>(12)</b>	<b>(16 694)</b>

**4.6 Resources provided free of charge**

	2025 \$'000	2024 \$'000
Artlab conservation services	3 040	2 646
<b>Total resources provided free of charge</b>	<b>3 040</b>	<b>2 646</b>

Artlab provides expert conservation services for the state's cultural collections.

**4.7 Other expenses**

	2025 \$'000	2024 \$'000
Donations	826	673
Audit fees	350	358
Impairment loss on contractual receivables (note 5.3)	1	15
Derecognition of assets	-	4 078
Other	2	3
<b>Total other expenses</b>	<b>1 179</b>	<b>5 127</b>

Other expenses include an amount of \$0.350 million which is the fair value for audit services received free of charge from the AOSA for work performed under the *Public Finance and Audit Act 1987*. Refer to note 3.5. No other services were provided by the AOSA.

Audit fees payable for 2023-24 have been derecognised in accordance with the changes.

Prior year derecognition of assets include elements of the Adelaide Festival Centre redevelopment that cannot be capitalised.

**Department of the Premier and Cabinet**  
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**5. Assets**

**5.1 Financial assets**

	2025	2024
	\$'000	\$'000
<b>Financial assets measured at amortised cost</b>		
Cash	162 130	97 218
Contractual receivables	5 946	14 415
<b>Total financial assets</b>	<b>168 076</b>	<b>111 633</b>

**5.2 Cash**

	2025	2024
	\$'000	\$'000
<b>Deposits with the Treasurer (Special deposit accounts)</b>		
Department of the Premier and Cabinet Operating Account	157 454	92 236
Accrual Appropriation Excess Funds	4 676	4 982
<b>Total cash in the Statement of Financial Position</b>	<b>162 130</b>	<b>97 218</b>
<b>Total cash in the Statement of Cash Flows</b>	<b>162 130</b>	<b>97 218</b>

Cash is measured at nominal amounts.

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.

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**5.3 Receivables**

	2025	2024
	\$'000	\$'000
<b>Current receivables</b>		
<b>Contractual receivables</b>		
Receivables from sale of services	5 946	14 435
Less: impairment loss on receivables	-	(20)
<b>Total contractual receivables</b>	<b>5 946</b>	<b>14 415</b>
<b>Statutory receivables</b>		
GST	1 926	714
Workers compensation recoveries	6	5
<b>Total statutory receivables</b>	<b>1 932</b>	<b>719</b>
Prepayments	1 038	4 327
<b>Total current receivables</b>	<b>8 916</b>	<b>19 461</b>
<b>Non-current receivables</b>		
<b>Statutory receivables</b>		
Workers compensation recoveries	25	23
<b>Total statutory receivables</b>	<b>25</b>	<b>23</b>
Prepayments	2	1 846
<b>Total non-current receivables</b>	<b>27</b>	<b>1 869</b>
<b>Total receivables</b>	<b>8 943</b>	<b>21 330</b>

All receivables are non-interest bearing. They are held with the objective of collecting contractual cash flows.

**Contractual receivables**

Contractual receivables arise in the normal course of selling services to other government agencies and to the public. Contractual receivables are normally settled within 30 days after the issue of an invoice or the services have been provided under a contractual arrangement.

Other than as recognised in the allowance for impairment loss on contractual 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 10.2 for further information on risk management.

**Department of the Premier and Cabinet**  
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**5.3 Receivables (continued)**

**Allowance for impairment loss on contractual receivables**

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
Carrying amount at the beginning of the period	20	865
Increase in allowance recognised in profit or loss	-	15
Amounts recovered during the year	(20)	(860)
<b>Carrying amount at the end of the period</b>	<b>-</b>	<b>20</b>

Impairment losses relate to contracts with customers external to SA Government. Refer to note 10.2 for details regarding credit risk and the methodology for determining impairment.

**Statutory receivables**

Statutory receivables do not arise from contracts with customers. They are related to taxes and equivalents as well as statutory fees and charges. Statutory receivables are recognised and measured similarly to contractual receivables. Statutory receivables are not financial assets.

Workers compensation recoveries are related to interim benefits receivable from employees pursuant to Section 32(3) of the *Return to Work Act 2014*. This receivable is recognised when the relevant employee's claims are rejected.

The net amount of GST receivable is included as a part of statutory receivables.

No impairment loss was recognised in relation to statutory receivables.



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**5.4 Non-current assets classified as held for sale or transfer**

Reconciliation of non-current assets classified as held for sale movement	2025	2024
	\$'000	\$'000
Carrying amount at the beginning of the period	-	199 162
Disposals	-	(195 386)
Derecognition of assets	-	(3 776)
<b>Total non-current assets classified as held for sale</b>	<b>-</b>	<b>-</b>

Cabinet approved the transfer of land, buildings and improvements, plant and equipment, works in progress and works of art relating to the Adelaide Festival Centre precinct. The transfer was finalised in June 2024.

**5.5 Property, plant and equipment**

**Depreciation and amortisation**

All non-current assets not held for sale with a limited useful life, are systematically depreciated over their useful lives in a manner that reflects the consumption of their service potential.

Land and non-current assets held for sale are not depreciated.

**Useful life**

Depreciation/amortisation is calculated on a straight-line basis over the estimated useful life of the following classes of assets:

Class of asset	Useful life (years)
Buildings and Improvements	1-80
Plant and equipment	1-40
Computer software	3-6
Other intangibles	3-25
Right-of-use land, buildings and improvements	4-42
Right-of-use motor vehicles	1-3

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

Works of art controlled by the department are anticipated to have very long and indeterminate useful lives. Their service potential has not, in any material sense, been consumed during the reporting period. Consequently, no amount for depreciation has been recognised for this class of asset.

**Review of accounting estimates**

Assets' residual values, useful lives and depreciation/amortisation methods are reviewed and adjusted if appropriate on an annual basis. Changes in the expected useful 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.

During the year, the department reassessed the useful lives of its buildings and leasehold improvements and determined that no change was necessary. The useful lives of buildings and leasehold improvements were reassessed as a part of the independent land and buildings valuation as at 30 June 2025.

Depreciation and amortisation expenses are presented in the reconciliation tables in notes 5.5 and 5.8.

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**5.5 Property, plant and equipment by asset class**

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

	Land, buildings and improvements	Plant and equipment	Work in progress	Works of art	ROU Land, buildings and improvements	ROU Vehicles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Reconciliation 2024-25							
Carrying amount at the beginning of the period	109 593	9 210	43 787	32	217	28	162 867
Acquisitions	-	40	47 874	-	-	29	47 943
Transfers between asset classes	1 034	58	(22 348)	152	21 104	-	-
Disposals	-	(12)	-	-	-	-	(12)
Revaluation increment	27 853	-	-	-	-	-	27 853
Transfer out from restructure	(1 497)	(8 269)	(4 143)	-	(56)	-	(13 965)
Derecognition	-	-	-	-	-	(44)	(44)
<b>Subtotal</b>	<b>136 983</b>	<b>1 027</b>	<b>65 170</b>	<b>184</b>	<b>21 265</b>	<b>13</b>	<b>224 642</b>
Losses for the period recognised in net result:							
Depreciation	(4 396)	(280)	-	-	(207)	(13)	(4 896)
<b>Subtotal</b>	<b>(4 396)</b>	<b>(280)</b>	<b>-</b>	<b>-</b>	<b>(207)</b>	<b>(13)</b>	<b>(4 896)</b>
Carrying amount at the end of the period	<b>132 587</b>	<b>747</b>	<b>65 170</b>	<b>184</b>	<b>21 058</b>	<b>-</b>	<b>219 746</b>
Gross carrying amount							
Gross carrying amount	132 587	2 598	65 170	184	21 397	-	221 936
Accumulated depreciation	-	(1 851)	-	-	(339)	-	(2 190)
Carrying amount at the end of the period	<b>132 587</b>	<b>747</b>	<b>65 170</b>	<b>184</b>	<b>21 058</b>	<b>-</b>	<b>219 746</b>

All property, plant and equipment are classified in the level 3 fair value hierarchy except for land valued at \$78.4 million (classified as level 2), works of art valued at \$0.2 million (classified as level 2) and capital works in progress (not classified). Refer to note 5.4 for details about assets held for sale or transfer. Refer to note 7.2 for details about the lease liability for right-of-use assets.

Effective 1 April 2025, motor vehicle lease contractual arrangements with South Australia Financing Authority (SAFA) Fleet are no longer accounted for under Australian Accounting Standard (AASB) 16 Leases. From 1 April 2025, SAFA Fleet motor vehicle lease payments were recorded directly in the Income Statement. All related right-of-use assets (ROU) and liabilities up to 31 March 2025 were derecognised in accordance with the changes.

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**5.5 Property, plant and equipment by asset class (continued)**

	Land, buildings and improvements	Plant and equipment	Work in progress	Works of art	ROU Land, buildings and improvements	ROU Vehicles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Reconciliation 2023-24							
Carrying amount at the beginning of the period	88 003	11 009	39 382	32	316	22	138 764
Acquisitions	-	-	9 100	-	-	25	9 125
Transfers between asset classes	1 141	3 393	(4 534)	-	-	-	-
Disposals	(760)	(1 791)	-	-	-	-	(2 551)
Revaluation increment	25 138	-	-	-	-	-	25 138
Other movements	-	-	(161)	-	62	-	(99)
<b>Subtotal</b>	<b>113 522</b>	<b>12 611</b>	<b>43 787</b>	<b>32</b>	<b>378</b>	<b>47</b>	<b>170 377</b>
Losses for the period recognised in net result:							
Depreciation	(3 929)	(3 401)	-	-	(161)	(19)	(7 510)
<b>Subtotal</b>	<b>(3 929)</b>	<b>(3 401)</b>	<b>-</b>	<b>-</b>	<b>(161)</b>	<b>(19)</b>	<b>(7 510)</b>
<b>Carrying amount at the end of the period</b>	<b>109 593</b>	<b>9 210</b>	<b>43 787</b>	<b>32</b>	<b>217</b>	<b>28</b>	<b>162 867</b>
<b>Gross carrying amount</b>							
Gross carrying amount	109 593	31 730	43 787	32	674	43	185 859
Accumulated depreciation	-	(22 520)	-	-	(457)	(15)	(22 992)
<b>Carrying amount at the end of the period</b>	<b>109 593</b>	<b>9 210</b>	<b>43 787</b>	<b>32</b>	<b>217</b>	<b>28</b>	<b>162 867</b>

All property, plant and equipment are classified in the level 3 fair value hierarchy except for land valued at \$56.4 million (classified as level 2), works of art valued at \$0.032 million (classified as level 2) and capital works in progress (not classified). Refer to note 5.4 for details about assets held for sale or transfer. Refer to note 7.2 for details about the lease liability for right-of-use assets.

During 2023-24 the department derecognised \$0.161 million in network infrastructure assets as they no longer met the definition of an asset of the department and are disclosed in the reconciliation as other movements.

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**5.6 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 10.1.

**Lessor arrangements**

The department is a lessor of various buildings, including Lion Arts Centre, Adelaide Studios and Queen's Theatre. The leases have been classified as operating leases as they do not transfer substantially all the risks and rewards incidental to the ownership of the buildings. The lease terms range from 3 years to 20 years.

Rental income is disclosed in note 3.6. A maturity analysis of rental payments is disclosed in note 9.2.

**Revaluation and impairment**

Revaluation of property, plant and equipment is undertaken on a regular cycle at least every six years. 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. An independent valuation was undertaken by a Certified Practising Valuer of the department's land, buildings and leasehold improvements as at 30 June 2025.

Property, plant and equipment owned by the department are non-cash generating assets that are specialised in nature and held for continual use of their service capacity. These assets are not tested for impairment as they are regularly revalued to fair value.

**5.7 Property, plant and equipment leased by the Department**

Right-of-use assets for 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 4.2.

The department has a limited number of leases:

- Accommodation leases with Renewal SA. Accommodation leases are non-cancellable, with rental payments monthly in advance. No contingent rental provisions exist within these lease agreements and no options exist to renew the leases at the end of their terms.
- Barossa Park Precinct lease with the Barossa Council for the use of the precinct to host State events. The lease is non-cancellable, with total lease commitment paid upfront as a contribution to the redevelopment. No contingent rental provisions exist within the lease agreement. There is an option to extend the lease for a further 42 years at the end of the lease term.

The lease liabilities related to right-of-use assets and a maturity analysis of the department's lease liabilities are disclosed in note 6.3 and 9.2. Expenses related to leases, including depreciation and interest expenses, are disclosed in note 4.2 and 6.3. Cash outflows related to right-of-use assets are disclosed in note 7.2.

**Impairment**

There was no indication of impairment for property, plant and equipment leased by the department as at 30 June 2025. No impairment loss or reversal of impairment loss was recognised in 2024-25.

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**5.8. Intangible assets**

	Computer software	Other intangibles	Work in progress	Total
<b>Reconciliation 2024-25</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
Carrying amount at the beginning of the period	6 519	1 029	1 475	9 023
Acquisitions	-	-	264	264
Transfer out from restructure	(5 949)	(1 029)	(1 474)	(8 452)
<b>Subtotal</b>	<b>570</b>	<b>-</b>	<b>265</b>	<b>835</b>
<b>Losses for the period recognised in net result:</b>				
Amortisation	(87)	-	-	(87)
<b>Subtotal</b>	<b>(87)</b>	<b>-</b>	<b>-</b>	<b>(87)</b>
<b>Carrying amount at the end of the period</b>	<b>483</b>	<b>-</b>	<b>265</b>	<b>748</b>
<b>Gross carrying amount</b>				
Gross carrying amount	3 000	-	265	3 265
Accumulated amortisation	(2 517)	-	-	(2 517)
<b>Carrying amount at the end of the period</b>	<b>483</b>	<b>-</b>	<b>265</b>	<b>748</b>

	Computer software	Other intangibles	Work in progress	Total
<b>Reconciliation 2023-24</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
Carrying amount at the beginning of the period	419	1 461	5 580	7 460
Acquisitions	-	-	3 774	3 774
Transfers between asset classes	7 221	-	(7 221)	-
Derecognition	-	-	(141)	(141)
Prior period adjustment	(103)	-	-	(103)
Other movements	517	-	(517)	-
<b>Subtotal</b>	<b>8 054</b>	<b>1 461</b>	<b>1 475</b>	<b>10 990</b>
<b>Losses for the period recognised in net result:</b>				
Amortisation	(1 535)	(432)	-	(1 967)
<b>Subtotal</b>	<b>(1 535)</b>	<b>(432)</b>	<b>-</b>	<b>(1 967)</b>
<b>Carrying amount at the end of the period</b>	<b>6 519</b>	<b>1 029</b>	<b>1 475</b>	<b>9 023</b>
<b>Gross carrying amount</b>				
Gross carrying amount	12 015	8 730	1 475	22 220
Accumulated amortisation	(5 496)	(7 701)	-	(13 197)
<b>Carrying amount at the end of the period</b>	<b>6 519</b>	<b>1 029</b>	<b>1 475</b>	<b>9 023</b>

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.

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**6 Liabilities**

**6.1 Financial liabilities**

	2025	2024
	\$'000	\$'000
Financial liabilities measured at amortised cost		
Contractual payables	21 343	19 068
Lease liabilities	56	260
<b>Total financial liabilities</b>	<b>21 399</b>	<b>19 328</b>

**6.2 Payables**

	2025	2024
	\$'000	\$'000
Current		
Contractual payables	21 343	19 068
Accrued expenses	-	369
Paid Parental Leave Scheme payable	6	2
<b>Total payables</b>	<b>21 349</b>	<b>19 439</b>

Payables are measured at nominal amounts.

Contractual payables and accrued expenses are recognised for all amounts owing but unpaid. Contractual payables are normally settled within 15 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.

**6.3 Other financial liabilities**

Other financial liabilities are \$0.056 million (2024: \$0.233 million) for building leases at Lot Fourteen and Sturt Street Mount Gambier and \$nil (2024: \$0.027 million) for motor vehicle leases. Effective 1 April 2025, motor vehicle lease contractual arrangements with SAFA Fleet are no longer accounted for under AASB 16 *Leases*. All related ROU assets and liabilities as at 31 March 2025 were derecognised. Motor vehicle leases as at 30 June 2024 were \$0.027 million. Refer note 5.5.

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. Borrowing costs associated with leasing activities was \$0.006 million (2024: \$0.010 million). There were no defaults or breaches on any of the financial liabilities throughout the year. All material cash outflows are reflected in the lease liabilities disclosed above.

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

	2025	2024
	\$'000	\$'000
Lease liabilities		
Within 1 year	57	190
Repayable in 1 to 5 years	-	76
<b>Total lease liabilities (undiscounted)</b>	<b>57</b>	<b>266</b>



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**6.4 Contract liabilities**

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
The Circle - First Nations Entrepreneur Hub	571	958
Information, communication and technology services	-	425
<b>Total contract liabilities</b>	<b>571</b>	<b>1 383</b>

Contract liabilities relate to revenues received in advance and are recognised as agreed milestones / service obligations are achieved.

The department is contracted to design a service model, establish and deliver a First Nations Entrepreneur Hub as part of the broader innovation, incubation, start-up and growth hub being established through the Lot Fourteen Development under the Adelaide City Deal.

The department is contracted to maintain a file sharing platform for government departments until June 2025.

Revenue totalling \$0.958 million was recognised during the year that was included in contract liabilities at 1 July 2024.

***Expected realisation of contract liabilities as revenue***

	<b>2025-26</b>	<b>Total</b>
	<b>\$'000</b>	<b>\$'000</b>
The Circle - First Nations Entrepreneur Hub at Lot Fourteen	571	571
<b>Revenue expected to be realised</b>	<b>571</b>	<b>571</b>

**6.5 Employee related liabilities**

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current</b>		
Annual leave	4 555	5 553
Long service leave	924	1 190
Skills and experience retention leave	346	425
Accrued salaries and wages	186	255
Employment on-costs	1 267	1 878
<b>Total current employee related liabilities</b>	<b>7 278</b>	<b>9 301</b>
<b>Non-current</b>		
Long service leave	8 321	10 171
Employment on-costs	873	1 042
<b>Total non-current employee related liabilities</b>	<b>9 194</b>	<b>11 213</b>
<b>Total employee related liabilities</b>	<b>16 472</b>	<b>20 514</b>

Employee related liabilities accrue as a result of services provided up to the reporting date that remain unpaid. Apart from long service leave liability, employee related liabilities are measured at nominal amounts..

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**6.5 Employee related liabilities (continued)**

**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 are expected to be paid within 12 months and is measured at the undiscounted amounts expected to be paid. The salary inflation rate applied to the annual leave and SERL liabilities increased to 3.2% in 2025 from 2.4% in 2024.

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.

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

The expected timing and amount of long service leave payments is determined through whole-of-government actuarial calculations, which are 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.

The discount rate used in measuring the liability is reflective of the yield on long-term Commonwealth Government bonds. The yield on long-term Commonwealth Government bonds remained unchanged at 4.25% (2024: 4.25%).

The net financial effect of the changes to actuarial assumptions in the current financial year is nil. 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 salary inflation rate applied in the actuarial assessment performed by DTF for the long service leave liability has remained unchanged at 3.5% (2024: 3.5%).

The current portion of long service leave reflects the department's 5-year average experience of long service leave which is expected to continue in the future.

**Employment on-costs liabilities**

Employment on-costs liabilities include payroll tax, Fringe Benefits Tax, Pay As You Go Withholding, ReturnToWorkSA levies and superannuation contributions and are settled when the respective employee related liabilities that they relate to are discharged. These on-costs liabilities primarily relate to the balance of leave owing to employees. The estimated proportion of long service leave to be taken as leave, rather than to be paid on termination, affects the amount of on-costs liabilities recognised as a consequence of long service leave liabilities.

The department makes contributions 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 to respective superannuation scheme.

As a result of an actuarial assessment performed by DTF, the portion of long service leave taken as leave has remained unchanged at 44% (2024 44%) and the average factor for the calculation of employer superannuation on-costs has increased to 12% (2024: 11.5%). These rates are used in the employment on-cost calculation. The net financial effect of the changes in the current financial year is immaterial.



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**6.6 Provisions**

All provisions relate to workers compensation.

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Reconciliation of workers compensation (statutory and non-statutory)</b>		
Carrying amount at the beginning of the period	1 948	3 152
Remeasurement	(222)	(1 217)
Net transfer from administrative restructures	(608)	13
<b>Carrying amount at the end of the period</b>	<b>1 118</b>	<b>1 948</b>
Current provisions	240	362
Non-current provisions	878	1 586
<b>Total provisions</b>	<b>1 118</b>	<b>1 948</b>

**Provision for workers compensation**

The department is responsible for the management of workers rehabilitation and compensation and is directly responsible for meeting the cost of workers' compensation claims and the implementation and funding of preventive programs.

Accordingly, a liability has been reported to reflect unsettled workers compensation claims (statutory and additional compensation schemes).

The workers compensation provision is based on an actuarial assessment of the outstanding liability as at 30 June 2025 provided by a consulting actuary engaged through the Office of the Commissioner for Public Sector Employment.

The additional compensation scheme provides continuing benefits to workers who have suffered eligible work-related injuries and whose entitlements have ceased under the statutory workers compensation scheme. Eligible injuries are non-serious injuries sustained in circumstances which involved, or appeared to involve, the commission of a criminal offence, or which arose from a dangerous situation.

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.

In addition to these uncertainties, the additional compensation scheme is impacted by the limited claims history and the evolving nature of the interpretation of, and evidence required to meeting, eligibility criteria. Given these uncertainties, the actual cost of additional compensation claims may differ materially from the estimate.

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**7 Other disclosures**

**7.1 Equity**

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

An adjustment has been made relating to 2023-24 Grant funding that was previously classified as a Contract liability (\$2.5 million). This has been reassessed as Grant income in 2023-24.

**7.2 Cash flow reconciliation**

	2025 \$'000	2024 \$'000
<b>Reconciliation of net cash provided by / (used in) operating activities to net result</b>		
Net cash used in operating activities	113 187	(158 789)
<b>Add / (less) non-cash items</b>		
Depreciation and amortisation expense of non-current assets	(4 983)	(9 477)
Bad and doubtful debts expense	-	(15)
Loss on disposal of non-current assets	(12)	(16 694)
Derecognition of assets	-	(4 078)
<b>Movement in assets and liabilities</b>		
(Decrease) in receivables	(11 978)	(31 950)
(Decrease) in inventories	(136)	(37)
(Increase) in payables	(433)	(2 713)
(Increase) in employee related liabilities	(1 751)	(1 933)
Decrease / (increase) in contract balances	812	(374)
Decrease in provisions	830	1 217
<b>Net result</b>	<b>95 536</b>	<b>(224 843)</b>

Total cash outflows for leases were \$0.096 million (2024: \$0.208 million).

**Department of the Premier and Cabinet**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2025*

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**8 Changes in accounting policy**

There were no changes to accounting policies in 2024-25.

**9 Outlook**

**9.1 Unrecognised commitments**

Commitments include those operating, capital and outsourcing commitments arising from contractual sources and are disclosed at their nominal value.

**Contractual commitments to acquire property, plant and equipment**

Capital expenditure contracted for at the reporting date but not recognised as liabilities in the financial report are payable as follows:

	2025	2024
	\$'000	\$'000
Within one year	136 505	109 315
Later than one year but not longer than five years	83 508	182 947
<b>Total capital commitments</b>	<b>220 013</b>	<b>292 262</b>

2024-25 capital commitments include the original project agreement with DIT for the construction of Tarrkarri - Centre for First Nations Cultures, pending continuance of the project (\$140.5 million), the cultural institutions storage facility (\$48.1 million) and the Adelaide Festival Centre Trust – fire safety system (\$30.3 million).

2023-24 capital commitments include the original project agreement with DIT for the construction of Tarrkarri - Centre for First Nations Cultures, pending continuance of the project (\$140.9 million), the cultural institutions storage facility (\$81.9 million), Adelaide Festival Centre Trust – fire safety system (\$34.2 million), Lyndoch Recreation Park redevelopment (\$15.5 million) and Arts accommodation for State Theatre, State Opera and Country Arts SA (\$19.0 million).

**Other contractual commitments**

Expenditure contracted for at the reporting date but not recognised as liabilities in the financial report are payable as follows:

	2025	2024
	\$'000	\$'000
Within one year	163 407	83 661
Later than one year but not longer than five years	162 191	90 596
Later than five years	1 565	667
<b>Total expenditure commitments</b>	<b>327 163</b>	<b>174 924</b>

Commitments as at 30 June 2025 include Australian Defence Technologies Academy grant (\$64.750 million), contracted funding for CreateSA grants (\$16.301 million), Business Events Bid Fund grants (\$7.788 million), Multicultural Affairs grants (\$6.726 million), building rental commitments (\$6.541 million), and media monitoring services (\$1.148 million).

Commitments as at 30 June 2024 included contracted funding for Arts and Cultural Policy grants (\$25.149 million), M365 Operating Model (\$20.727 million), contracted services for Information and Technology services (\$13.405 million), provision for security services (\$12.158 million), building rental commitments (\$8.179 million), construction of the Heysen Gallery (\$6.0 million), Creative Industries grants (\$5.203 million), email archiving solution (\$3.564 million), grants from the Business Events Bid Fund (\$2.697 million) and provision of cleaning services to the North Terrace Cultural Precinct (\$0.896 million).

**Department of the Premier and Cabinet**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2025*

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**9.2 Operating lease maturity analysis**

**Operating lease maturity analysis**

The below table sets out a maturity analysis of operating lease payments receivable, showing the undiscounted lease payments to be received after the reporting date. The future lease receivables from operating leases are not recognised in the 2024-25 financial statements.

See note 3.6 for information about buildings the department leases out under operating lease.

	2025	2024
	\$'000	\$'000
Within one year	1 841	110
Later than one year but not longer than five years	79	278
<b>Total operating lease income</b>	<b>1 920</b>	<b>388</b>

**9.3 Contingent assets and liabilities**

**Contingent assets**

In accordance with the *North Adelaide Public Golf Course Act 2025*, the department will receive a number of assets to facilitate the redevelopment of the North Adelaide Golf Course for its ongoing use as a championship golf course and public facility and for other purposes. The number and value of assets to be controlled by the department is unable to be quantified as at 30 June 2025.

The land occupied by the South Australian Film Corporation (SAFC) is subject to a lease with the department. Subject to the pending litigation identified as a contingent liability, the department may have right of recourse to recover any rates from the SAFC. The extent of this contingent asset is subject to the outcome of the pending litigation, and cannot be measured reliably as at 30 June 2025.

**Contingent liability**

As at 30 June 2025, the department has a potential exposure resulting from pending litigation in respect of unpaid council rates on land subject to a lease to the SAFC and the application of the rates exception under section 147(2) of the *Local Government Act 1999*. The department is awaiting the outcome of these proceedings, and the extent of this contingent liability cannot be reliably measured at balance date.

**9.4 Events after the reporting period**

There were no events occurring after the end of the reporting period that had a material financial implication on these financial statements.

**Department of the Premier and Cabinet**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2025*

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**10 Measurement and risk**

**10.1 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***

Where assets are acquired at significantly less than fair value, they are recorded at fair value in the Statement of Financial Position. However, if the assets are acquired at significantly less than fair value as part of a restructure of administrative arrangements, then the assets are recognised at book value (i.e., the amount recorded by the transferor public authority immediately prior to the restructure).

***Revaluation***

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

An independent valuation of land, buildings and improvements was undertaken by certified valuers Liquid Pacific Asset Consultants as at 30 June 2025. The valuation as at 30 June 2025 was prepared on a fair value basis in accordance with AASB 116 *Property, Plant and Equipment* and AASB 13 *Fair Value Measurement*.

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

Revaluation is undertaken on a regular cycle as detailed below. 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.

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.



**Department of the Premier and Cabinet**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2025*

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**10.1 Fair value (continued)**

***Fair Value Hierarchy***

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

- Level 1 – traded in active markets and is based on unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at measurement date.
- Level 2 – not traded in an active market and are derived from inputs (inputs other than quoted prices included within level 1) that are observable for the asset, either directly or indirectly.
- Level 3 – not traded in an active market and are derived from unobservable inputs.

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.

***Land and buildings***

Every six years, the department revalues its land, buildings and leasehold improvements via an independent Certified Practising Valuer.

An independent valuation of land, buildings and improvements was performed by independent valuer, Martin Burns of Liquid Pacific as at 30 June 2025. The valuation at 30 June 2025 was prepared on a fair value basis in accordance with AASB 116 *Property, Plant and Equipment* and AASB 13 *Fair Value Measurement*.

The valuation of land utilised the direct comparison of sales approach which considered sales of similar or substitute properties and related market data. Several of the department's land assets are restricted by heritage-listed improvements for which there are few transactions, where appropriate, non-heritage-constrained sales evidence as well as properties offered for sale has been relied on.

The valuation of buildings was derived by analysing their added value to the property being valued. If assets were deemed so unique in nature such that no or limited markets existed to establish a market value, the assets were valued using the cost approach (depreciated replacement cost). The depreciated replacement cost of the improvements was then added to the land value of the site to derive a total asset value for the property. Where markets did provide reliable evidence of value; the property was valued as a whole asset from which the land value was deducted to provide a residual value. Where appropriate componentisation has been applied where the separate components of an asset have different useful lives than those of the asset to which they relate.

Leasehold improvements have been valued based on their lease tenure. The cost approach (depreciated replacement cost) to valuation was adopted and no residual value, or cost to make good was applied.

In order to determine the depreciated replacement cost, the valuation utilised information available from subscriber databases, local and regulatory sources and the department.

Assets were defined as being valued using either Level 2 or Level 3 inputs in accordance with AASB 13 *Fair Value Measurement*. No assets were valued using Level 1 inputs.

Assets that are acquired between revaluations are held at cost until the next valuation, where they are revalued to fair value.

Upon disposal or derecognition, any revaluation surplus relating to that asset is transferred to retained earnings.

***Plant and equipment***

All items of plant and equipment owned by the department that had a fair value at the time of acquisition less than \$1.5 million or had an estimated useful life less than three years have not been revalued. The carrying value of these items is deemed to approximate fair value.

**Department of the Premier and Cabinet**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2025*

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**10.2 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 appropriations by the SA Government. The department works with DTF 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 6.1 and 6.3 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.

**Department of the Premier and Cabinet**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2025*

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**10.2 Financial instruments (continued)**

***Impairment of financial assets***

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

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

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

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

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

The following table provides information about the exposure to credit risk and ECL for non-government debtors.

	Debtor gross carrying amount \$'000	Loss %	Lifetime expected losses \$'000
Current (not past due)	-	0.00%	-
1 - 30 days past due	-	0.00%	-
31 - 60 days past due	-	0.00%	-
61 - 90 days past due	-	0.00%	-
More than 90 days past due	-	0.00%	-
<b>Loss allowance</b>	<b>-</b>		<b>-</b>

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 contractual 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.

Contractual 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 a payment plan with the department.

***Cash***

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.



**Department of the Premier and Cabinet**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2025*

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**10.2 Financial instruments (continued)**

***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*.

Exposure to interest rate risk and any movement in interest rates are monitored daily. There is no exposure to foreign currency or other price risks.

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

***Categorisation of financial instruments***

Details of the material 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.

# **Department of the Premier and Cabinet**

## **Administered Financial Statements**

For the year ended 30 June 2025

**Department of the Premier and Cabinet**  
**Certification of the Administered Financial Statements**  
*for the year ended 30 June 2025*

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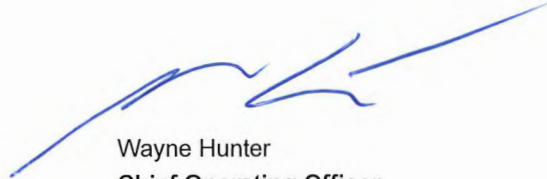
We certify that the:

- administered financial statements of the Department of the Premier and Cabinet:
  - are in accordance with the accounts and records of the Department of the Premier and Cabinet;
  - 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 of the Premier and Cabinet at the end of the financial year and the result of its operations and cash flows for the financial year.
- internal controls employed by the Department of the Premier and Cabinet for the financial year over its financial reporting and its preparation of financial statements have been effective.



Rick Persse  
Chief Executive

15 September 2025



Wayne Hunter  
Chief Operating Officer

15 September 2025

**Department of the Premier and Cabinet**  
**Statement of Administered Comprehensive Income**  
*for the year ended 30 June 2025*

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	Note	2025 \$'000	2024 \$'000
<b>Administered income</b>			
Appropriation	A2.1	37 201	25 687
Intra-government transfers	A2.2	17	17
Interest		4	4
Other income	A2.3	5	-
<b>Total administered income</b>		<b>37 227</b>	<b>25 708</b>
 <b>Administered expenses</b>			
Employee related expenses	A3.1	889	847
Supplies and services	A3.2	34 173	23 086
Grants and subsidies	A3.3	1 879	1 550
<b>Total administered expenses</b>		<b>36 941</b>	<b>25 483</b>
 <b>Net result</b>		<b>286</b>	<b>225</b>
 <b>Total comprehensive result</b>		<b>286</b>	<b>225</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.

**Department of the Premier and Cabinet**  
**Statement of Administered Financial Position**  
*as at 30 June 2025*

	Note	2025 \$'000	2024 \$'000
<b>Administered current assets</b>			
Cash	A4.1	2 315	2 108
<b>Total current assets</b>		<b>2 315</b>	<b>2 108</b>
<b>Total assets</b>		<b>2 315</b>	<b>2 108</b>
<b>Administered current liabilities</b>			
Payables	A5.1	378	460
Employee related liabilities	A5.2	3	-
<b>Total current liabilities</b>		<b>381</b>	<b>460</b>
<b>Total liabilities</b>		<b>381</b>	<b>460</b>
<b>Net assets</b>		<b>1 934</b>	<b>1 648</b>
<b>Administered equity</b>			
Retained earnings		1 934	1 648
<b>Total equity</b>		<b>1 934</b>	<b>1 648</b>

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

**Department of the Premier and Cabinet**  
**Statement of Administered Cash Flows**  
*for the year ended 30 June 2025*

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		<b>2025</b>	<b>2024</b>
		<b>Inflows</b>	<b>Inflows</b>
		<b>(Outflows)</b>	<b>(Outflows)</b>
	<b>Note</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Cash flows from operating activities</b>			
<b>Cash inflows</b>			
Appropriation		37 201	25 687
Intra-government transfers		17	17
Interest		4	4
Other receipts		5	-
<b>Cash outflows</b>			
Employee related payments		(886)	(847)
Payments for supplies and services		(34 480)	(22 812)
Payments of grants and subsidies		(1 654)	(1 500)
<b>Net cash provided by operating activities</b>	<b>A6.1</b>	<b>207</b>	<b>549</b>
<b>Net increase in cash</b>		<b>207</b>	<b>549</b>
Cash at the beginning of the period		2 108	1 559
<b>Cash at the end of the reporting period</b>	<b>A4.1</b>	<b>2 315</b>	<b>2 108</b>

The accompanying notes form part of these financial statements.

**Department of the Premier and Cabinet**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2025*

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**A1. Basis of preparation and accounting policies**

**A1.1 Basis of preparation**

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

**A1.2 Objectives/activities of the department's Administered Items**

The following funds were administered by the department as at 30 June 2025. They do not represent controlled transactions of the department. As such, they are not recognised in the financial statements of the department.

***Special Act Salaries and Allowances***

The department disburses the parliamentary salaries and allowances pursuant to the *Agent-General Act 1901* and the *Parliamentary Remuneration Act 1990* on behalf of the State Government.

***Bank of Tokyo Cultural and Social Exchange***

The department holds funds for the purpose of supporting cultural and social exchange between South Australia and Japan.

***SA Okayama***

The department holds funds for the purpose of furthering South Australia's relationship with Okayama. The fund was established from the trading surplus from South Australia's presence at the Seto Ohashi Expo 88 at Kojima Okayama.

***Promotion of the State***

The department provides funding for activities that advance the interests of South Australia by promoting the economic, social and cultural aspects of the state on behalf of the State Government.

***SA Motor Sport***

The department provides funding to the South Australian Motor Sport Board (SAMSBS) for the Adelaide 500, Adelaide Motorsport Festival, and other motor sport activities.

***Office of the Commissioner for Public Sector Employment***

Office of the Commissioner for Public Sector Employment (OCPSE) is an attached office of the department effective from 1 July 2024 as a result of an administrative restructure as published in the South Australian Government Gazette on 27 June 2024.

**Department of the Premier and Cabinet**  
**Schedule of Income and Expenses Attributable to Administered Activities**  
*for the year ended 30 June 2025*

	Special Act Salaries and Allowances		Bank of Tokyo Cultural and Social Exchange		SA Okayama		Promotion of the State	
	2025	2024	2025	2024	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Administered income</b>								
Appropriation	1 357	1 267	-	-	-	-	1 905	1 865
Intra-government transfers	6	13	-	-	-	-	-	-
Interest	-	-	4	4	-	-	-	-
Other income	-	-	-	-	-	-	5	-
<b>Total administered income</b>	<b>1 363</b>	<b>1 280</b>	<b>4</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>1 910</b>	<b>1 865</b>
<b>Administered expenses</b>								
Employee related expenses	889	847	-	-	-	-	-	-
Supplies and services	653	493	-	-	-	-	284	34
Grants and subsidies	-	-	-	-	-	-	1 879	1 550
<b>Total administered expenses</b>	<b>1 542</b>	<b>1 340</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 163</b>	<b>1 584</b>
<b>Net result</b>	<b>(179)</b>	<b>(60)</b>	<b>4</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>(253)</b>	<b>281</b>



**Department of the Premier and Cabinet**  
**Schedule of Income and Expenses Attributable to Administered Activities**  
*for the year ended 30 June 2025*

	Office of the Commissioner for Public Sector					
	SA Motor Sport		Employment		Total	
	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000
<b>Administered income</b>						
Appropriation	30 831	22 555	3 108	-	37 201	25 687
Intra-government transfers	-	4	11	-	17	17
Interest	-	-	-	-	4	4
Other income	-	-	-	-	5	-
<b>Total administered income</b>	<b>30 831</b>	<b>22 559</b>	<b>3 119</b>	<b>-</b>	<b>37 227</b>	<b>25 708</b>
<b>Administered expenses</b>						
Employee related expenses	-	-	-	-	889	847
Supplies and services	30 117	22 559	3 119	-	34 173	23 086
Grants and subsidies	-	-	-	-	1 879	1 550
<b>Total administered expenses</b>	<b>30 117</b>	<b>22 559</b>	<b>3 119</b>	<b>-</b>	<b>36 941</b>	<b>25 483</b>
<b>Net result</b>	<b>714</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>286</b>	<b>225</b>

**Department of the Premier and Cabinet**  
**Schedule of Assets and Liabilities Attributable to Administered Activities**  
*for the year ended 30 June 2025*

	Special Act Salaries and Allowances		Bank of Tokyo Cultural and Social Exchange		SA Okayama		Promotion of the State	
	2025	2024	2025	2024	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Administered assets</b>								
Cash	(374)	59	105	101	48	48	2 535	2 613
<b>Total assets</b>	<b>(374)</b>	<b>59</b>	<b>105</b>	<b>101</b>	<b>48</b>	<b>48</b>	<b>2 535</b>	<b>2 613</b>
<b>Administered liabilities</b>								
Payables	103	360	-	-	-	-	275	100
Employee benefits	3	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>106</b>	<b>360</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>275</b>	<b>100</b>
<b>Net assets</b>	<b>(480)</b>	<b>(301)</b>	<b>105</b>	<b>101</b>	<b>48</b>	<b>48</b>	<b>2 260</b>	<b>2 513</b>

**Department of the Premier and Cabinet**  
**Schedule of Assets and Liabilities Attributable to Administered Activities**  
*for the year ended 30 June 2025*

	Office of the Commissioner for Public Sector					
	SA Motor Sport		Employment		Total	
	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000
<b>Administered assets</b>						
Cash	1	(713)	-	-	2 315	2 108
<b>Total assets</b>	<b>1</b>	<b>(713)</b>	<b>-</b>	<b>-</b>	<b>2 315</b>	<b>2 108</b>
<b>Administered liabilities</b>						
Payables	-	-	-	-	378	460
Employee benefits	-	-	-	-	3	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>381</b>	<b>460</b>
<b>Net assets</b>	<b>1</b>	<b>(713)</b>	<b>-</b>	<b>-</b>	<b>1 934</b>	<b>1 648</b>

**Department of the Premier and Cabinet**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2025*

**A1.3 Budget performance**

		Original budget 2025 \$'000	Actual 2025 \$'000	Variance \$'000
<b>Statement of Administered Comprehensive Income</b>	<b>Note</b>			
<b>Administered Income</b>				
Appropriation	a	33 668	37 201	3 533
Intra-government transfers		-	17	17
Interest		2	4	2
Other income		-	5	5
<b>Total administered income</b>		<b>33 670</b>	<b>37 227</b>	<b>3 557</b>
<b>Administered Expenses</b>				
Employee related expenses		862	889	27
Supplies and services	b	30 900	34 173	3 273
Grants and subsidies	c	-	1 879	1 879
Other expenses	d	1 906	-	(1 906)
<b>Total administered expenses</b>		<b>33 668</b>	<b>36 941</b>	<b>3 273</b>
<b>Net result</b>		<b>2</b>	<b>286</b>	<b>284</b>
<b>Total comprehensive result</b>		<b>2</b>	<b>286</b>	<b>284</b>

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

- a The variance is primarily due to appropriation for OCPSE transferred from the Attorney-General's Department from 1 July 2024 (\$3.1 million).
- b The variance is primarily due to the transfer of funding to OCPSE from 1 July 2024 (\$3.1 million).
- c The variance is primarily due to a reclassification issue, where budgeted expenditure is classified as other expenses, but actual expenditure incurred is reported as grants and subsidies (\$1.9 million).
- d The variance is primarily due to a reclassification issue, where budgeted expenditure is classified as other expenses, but actual expenditure incurred is reported as grants and subsidies (\$1.9 million).

**Department of the Premier and Cabinet**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2025*

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**A2. Income**

**A2.1 Appropriation**

	2025	2024
	\$'000	\$'000
<b>Revenues from appropriation</b>		
Appropriation from Consolidated Account pursuant to the <i>Appropriation Act</i>	35 284	20 260
Appropriation from the Governor's Appropriation Fund	560	4 160
Special Acts	1 357	1 267
<b>Total revenues from appropriation</b>	<b>37 201</b>	<b>25 687</b>

Appropriations are recognised on receipt.

Appropriation pursuant to the *Appropriation Act* (the Act) comprises money issued and applied to the department as per Schedule 1 of the Act, varied pursuant to section 5 of the Act for changed functions and duties of the department.

**A2.2 Intra-government transfers**

Intra-government transfers are recognised on receipt and comprise funding from the Department of Treasury and Finance (DTF).

**A2.3 Other income**

Other income relates to returned grant funding.

**Department of the Premier and Cabinet**  
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**A3. Expenses**

**A3.1 Employee related expenses**

	2025	2024
	\$'000	\$'000
Salaries and wages	889	847
<b>Total employee related expenses</b>	<b>889</b>	<b>847</b>

The employment on-costs of the Premier and the Minister for Tourism and Multicultural Affairs are included in the department's controlled financial statements.

**Employee remuneration**

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

	2025	2024
	Number	Number
\$451 001 to \$471 000	-	1
\$551 001 to \$571 000	1	1
\$591 001 to \$611 000	1	-
<b>Total</b>	<b>2</b>	<b>2</b>

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

The total remuneration received by the employees for the year, listed above, was \$1.165 million (2024: \$1.011 million).

**A3.2 Supplies and services**

	2025	2024
	\$'000	\$'000
Intra-government transfers	33 931	23 045
Other	242	41
<b>Total supplies and services</b>	<b>34 173</b>	<b>23 086</b>

Intra-government transfers includes the transfer of funding from SA Government to the SAMSB and OCPSE.

**A3.3 Grants and subsidies**

Grants and subsidies include funding for activities that promote the economic, social and cultural aspects of the state \$1.879 million (2024: \$1.550 million).

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**A4. Assets**

**A4.1 Cash**

	2025	2024
	\$'000	\$'000
Deposits with the Treasurer (Special deposit accounts)		
Department of the Premier and Cabinet Operating Account	2 315	2 108
<b>Total cash in the Statement of Financial Position</b>	<b>2 315</b>	<b>2 108</b>
<b>Total cash in the Statement of Cash Flows</b>	<b>2 315</b>	<b>2 108</b>

Cash is measured at amortised cost.

**A5. Liabilities**

**A5.1 Payables**

	2025	2024
	\$'000	\$'000
<b>Current</b>		
Accrued expenses	378	460
<b>Total current payables</b>	<b>378</b>	<b>460</b>
<b>Total payables</b>	<b>378</b>	<b>460</b>

Payables are measured at nominal amounts.

Accrued expenses are recognised for all amounts owing but unpaid. All payables are non-interest bearing. The carrying amount of payables represents fair value due to their short-term nature.

**A5.2 Employee related liabilities**

Employee related liabilities accrue as a result of services provided up to the reporting date that remain unpaid and are measured at nominal amounts.



**Department of the Premier and Cabinet**  
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**A6. Other Disclosures**

**A6.1 Cash flow reconciliation**

	2025	2024
	\$'000	\$'000
<b>Reconciliation of net cash provided by operating activities to net result</b>		
Net cash provided by operating activities	207	549
<b>Movement in assets and liabilities</b>		
Decrease / (increase) in payables	82	(324)
Increase in employee related liabilities	(3)	-
<b>Net result</b>	<b>286</b>	<b>225</b>

**A7. Outlook**

**A7.1 Unrecognised contractual commitments**

Commitments include operating and outsourcing arrangements arising from contractual sources and are disclosed at their nominal value.

**Contractual commitments**

Expenditure contracted for at the reporting date but not yet recognised as liabilities in the financial report, are payable as follows:

	2025	2024
	\$'000	\$'000
Within one year	76	50
Later than one year but not longer than five years	29	79
<b>Total contractual commitments</b>	<b>105</b>	<b>129</b>

Contractual commitments relate to the Promotion of the State Fund.

**A7.2 Contingent assets and liabilities**

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

**A7.3 Events after the reporting period**

There were no events occurring after the end of the reporting period that had a material financial implication on these financial statements.