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**Government
of South Australia**

**DEPARTMENT FOR HOUSING AND URBAN
DEVELOPMENT
2024-25 Annual Report**

DEPARTMENT FOR HOUSING AND URBAN DEVELOPMENT

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To:

Hon Nick Champion MP
Minister for Housing and Urban Development
Minister for Housing Infrastructure
Minister for Planning

Hon Joe Szakacs MP
Minister for Local Government

This annual report will be presented to Parliament to meet the statutory reporting requirements of the *Public Sector Act 2009*, the *Public Sector Regulations 2020* and the requirements of Premier and Cabinet Circular *PC013 Annual Reporting*.

This report is verified to be accurate for the purposes of annual reporting to the Parliament of South Australia.

Submitted on behalf of the Department for Housing and Urban Development by:

David Reynolds PSM
Chief Executive



Date 30 September 2025

Signature _____

From the Chief Executive



As the Chief Executive of the Department for Housing and Urban Development in South Australia, I am proud to share the significant strides we have made in addressing housing shortages through coordinated planning, policy reform, and infrastructure investment. Our initiatives are designed to enhance housing accessibility, affordability, and delivery across the state.

We have consolidated key housing functions to unify housing delivery, infrastructure planning, and policy reform, leading to the creation of South Australia's Housing Roadmap. This roadmap includes actions such as the largest land release, stamp duty abolition for new homes, and renter protections.

Our department has integrated housing expertise into SA Water, launched the state's first Infrastructure Scheme, and secured a \$3.3 billion capital works program. These efforts streamline development and increase housing density.

We are committed to affordable housing initiatives through programs like HomeSeeker SA, HomeStart Shared Equity, and the Rent-to-Buy Affordable Housing Initiative. These programs support home ownership and affordability, while planning code amendments aim to expand affordable housing overlays and supply incentives.

The Greater Adelaide Regional Plan outlines the delivery of 315,000 new homes over 30 years, while maintaining food production and protecting land. Projects like Port Stanvac rezoning and new suburbs Southwark and Onkaparinga Heights add thousands of homes, including affordable housing options.

Reflecting on 2024-25, our department has made significant progress in accelerating housing delivery for all South Australians. By consolidating key housing functions into one department and executing the initiatives outlined in the Housing Roadmap, we have allowed for a more concentrated and coordinated effort to build more quality, affordable homes for South Australians. This work has positioned South Australia as the national leader in housing policy and delivery, as recognised by the Housing Industry Association.

Looking to the year ahead, we remain focused on implementing forward-thinking solutions that will provide not just houses, but homes – safe, affordable, and built within thriving sustainable communities. We are working to turn these initiatives into

a reality, making home ownership and rental options accessible for every South Australian.

A handwritten signature in blue ink, appearing to read 'D. Reynolds', is positioned above the printed name.

David Reynolds PSM
Chief Executive
Department for Housing and Urban Development

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Overview: about the agency

Our strategic focus

<p>Our purpose</p>	<p>We are working together across government and industry to accelerate planning and development pathways, invest in essential infrastructure, complete government funded or led housing developments, and remove impediments to private sector constructions. Through the Housing Roadmap, we are:</p> <ul style="list-style-type: none"> • boosting the release of land and residential development • streamlining planning approvals • adapting our housing frameworks to meet the needs of our changing communities • reversing the long-term decline in public and affordable housing • tackling infrastructure constraints that currently limit development • strengthening workforce skills in construction and planning • backing industry with viable housing delivery policies and exploring innovative housing solutions. <p>We are exploring new opportunities to streamline processes, remove obstacles and provide support for innovative housing solutions.</p>
<p>Our vision</p>	<p><i>We're making a real impact and shaping South Australia's housing future.</i></p> <p>At the heart of our department is a clear mission: we're helping to deliver homes and housing options for South Australians. In the face of a national housing shortfall, we're stepping up.</p> <p>We're working across government and industry to deliver planning outcomes, invest in essential infrastructure like water and wastewater and complete government-led developments. By removing roadblocks for the private sector, we're unlocking faster housing delivery. This is about more than just buildings – it's about stability, security, and opportunities for South Australians.</p>
<p>Our Values</p>	<p>Service – Proudly serve the community and Government of South Australia.</p> <p>Professionalism – Strive for excellence.</p> <p>Trust – Have confidence in the ability of others.</p> <p>Respect – Value every individual.</p>

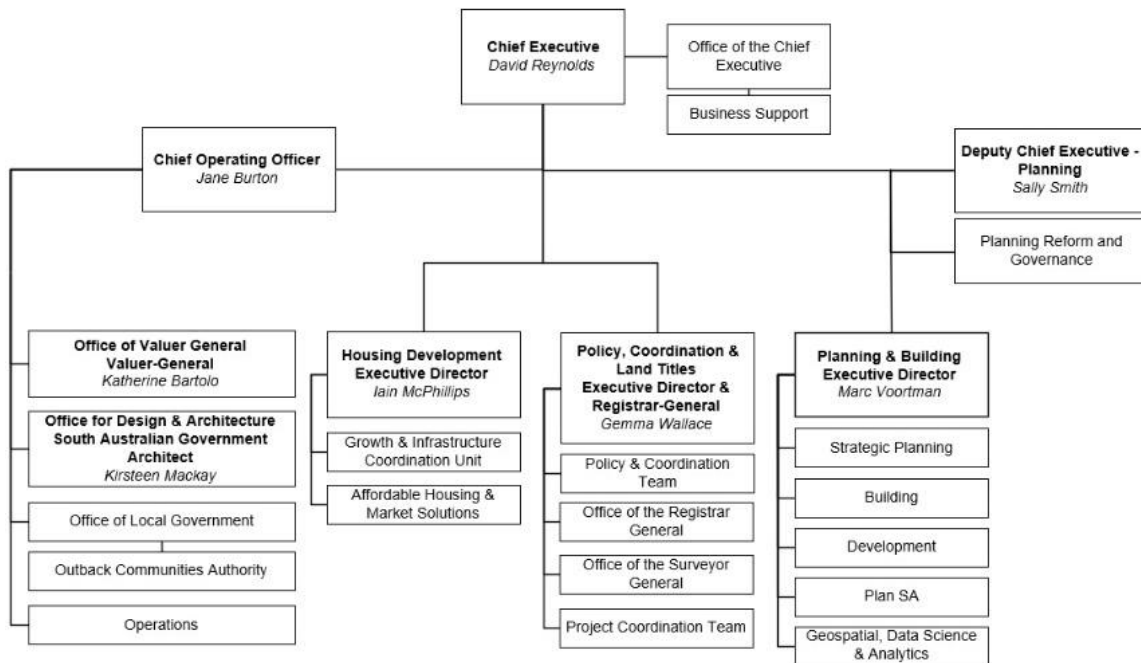
	<p>Collaboration and engagement – Create solutions together.</p> <p>Honesty and integrity – Act truthfully, consistently, and fairly.</p> <p>Courage and tenacity – Never give up.</p> <p>Sustainability – Work to get the best results for current and future generations of South Australians.</p>
<p>Our functions, objectives and deliverables</p>	<p>Housing Development</p> <p><u>Affordable Housing and Market Solutions</u> – We help facilitate the development and delivery of affordable housing by connecting eligible South Australian buyers to affordable homes in metropolitan Adelaide and wider South Australia that are ready for purchase.</p> <p><u>Growth and Infrastructure Coordination Unit</u> – We facilitate infrastructure provision for housing developments across the state, ensuring that infrastructure is well-planned and coordinated early in the development process to enable faster, more efficient, and better planned communities.</p> <p>Office for Design and Architecture SA – ODASA promotes the value of good design, with the view that every new development has the potential to enhance quality of life, attract investment and reduce environmental impact.</p> <p>Office of Local Government – We provide policy and other advice to the Minister for Local Government. This includes advice on the operation of the <i>Local Government Act 1999</i> and related legislation, the delivery of the Municipal Services in Aboriginal Communities Program, and on the functions of the Outback Communities Authority, the South Australian Local Government Grants Commission, the South Australian Local Government Boundaries Commission and the Behavioural Standards Panel.</p> <p>Office of the Registrar-General – We ensure the integrity of the land titles registry and provide regulatory oversight of the service providers, including Land Services SA and Electronic Lodgement Network Operators in South Australia.</p> <p>Office of the Surveyor-General – We are the primary government authority on cadastral (land boundary) surveying and the cadastre (land boundaries and land tenure), geodetic survey infrastructure, geographical place names, and the opening and closing of public roads.</p> <p>Office of the Valuer-General – We safeguard the interests of South Australians by ensuring the integrity and accuracy of statutory property valuations across the state.</p> <p>Operations – We are the heart of the Department. We provide the support that enables others to work effectively.</p>

Planning and Building – We oversee South Australia’s planning system to create liveable and sustainable communities that enhance the lives of all South Australians. We work with the community and practitioners to plan our state’s towns and cities, including transportation networks, recreational spaces, and supporting infrastructure.

Policy, Coordination & Land Titles

Policy and Coordination Team – We align relevant policies and agency efforts with the department’s objectives to ensure all aspects of housing work together effectively in delivering South Australia’s Housing Roadmap – building more affordable homes for more South Australians.

Our organisational structure



Changes to the agency

During 2024-25, there were several changes to the agency’s structure and objectives as a result of internal reviews or machinery of government changes:

- Effective from 1 July 2024, the department was established with some staff transitioning to the Department for State Development.
- Effective from 11 November 2024, the Affordable Housing and Market Solutions team transitioned from the South Australian Housing Trust to operate under the Housing Development Division.
- Effective from 25 November 2024, the Housing Infrastructure Planning and Development Unit was formally renamed to the Growth and Infrastructure

Coordination Unit under the Housing Development Division, helping to facilitate infrastructure provision for housing developments across the state.

- The Business Services unit under Planning & Building undertook an internal review that led to changes in the directorate structure, realigning functions and reporting lines to enhance coordination, streamline workflows, and reduce duplication. These changes were implemented from 16 June 2025.

Our Ministers



Hon Nick Champion MP

Minister for Housing and Urban Development
Minister for Housing Infrastructure
Minister for Planning

Minister Nick Champion was elected to the South Australian Parliament as the Member for Taylor in 2022. He was in the Australian Parliament as the Member for Wakefield and Spence from 2007.



Hon Joe Szakacs MP

Minister for Local Government

Minister Joe Szakacs is also responsible for the Trade and Investment and Veterans' Affairs portfolios. He was elected to the South Australian Parliament as the Member for Cheltenham in 2019.

Before entering politics, Minister Szakacs held various roles in the trade union movement, legal practice and as a company director in the superannuation and insurance industries.

Our Executive team

David Reynolds PSM, Chief Executive

Sally Smith PSM, Deputy Chief Executive

Jane Burton, Chief Operating Officer

Iain McPhillips, Executive Director – Housing Development

Gemma Wallace, Executive Director – Policy, Coordination and Land Titles, and Registrar-General of South Australia

Marc Voortman, Executive Director – Planning and Building

Katherine Bartolo, Valuer-General

Kirsteen Mackay, Government Architect of South Australia

Legislation administered by the agency

Minister for Planning

Adelaide Park Lands Act 2005

Adelaide Show Grounds (Regulations and By-laws) Act 1929

Architectural Practice Act 2009

Bills of Sale Act 1886

Character Preservation (Barossa Valley) Act 2012

Character Preservation (McLaren Vale) Act 2012

City of Adelaide Act 1998

Electronic Conveyancing National Law (South Australia) Act 2013

Geographical Names Act 1991

Law of Property Act 1936

Linear Parks Act 2006

Planning, Development and Infrastructure Act 2016

Private Parking Areas Act 1986

Real Property Act 1886

Real Property (Registration of Titles) Act 1945

Registration of Deeds Act 1935

Roads (Opening and Closing) Act 1991

Stock Mortgages and Wool Liens Act 1924

Survey Act 1992

Valuation of Land Act 1971

Worker's Liens Act 1893

Minister for Local Government

Commissioner for Kangaroo Island Act 2014

Local Government Act 1999

Local Government (Elections) Act 1999

Local Government (Implementation) Act 1999

Outback Communities (Administration and Management) Act 2009

Plebiscite (South East Council Amalgamation) Act 2022

South Australian Local Government Grants Commission Act 1992

Other related agencies (within the Ministers areas of responsibility)

Hon Nick Champion MP, Minister for Housing and Urban Development, Minister for Housing Infrastructure, Minister for Planning:

- Adelaide Cemeteries Authority
- Renewal SA
- SA Water
- South Australian Housing Trust
- State Planning Commission
- West Beach Trust

Hon Joe Szakacs MP, Minister for Local Government:

- Behavioural Standards Panel
- Outback Communities Authority
- South Australian Local Government Boundaries Commission
- South Australian Local Government Grants Commission

The agency's performance

Performance at a glance

Highlights from the 2024-25 year include:

- Established the Minister's Housing Roadmap Oversight Committee to ensure accountability for critical housing infrastructure delivery.
- Greater Adelaide Regional Plan released – nation's first digital regional plan – mapping 315,000 new homes over the next 30 years and protecting important land for future infrastructure requirements.
- Future Living Code Amendment consulted, broadening housing supply options.
- New template issued for non-complex Code Amendments, fast-tracking straightforward planning changes.
- South Australian Housing Trust and Renewal SA accelerated building programs, targeting record new home completions.
- Developed South Australia's first Infrastructure Scheme, improving planning and coordination for greenfield developments.
- Initiated the first Infrastructure Schemes for the Concordia and Murray Bridge Township growth area.
- Growth and Infrastructure Coordination Unit formed, overseeing housing projects in expanding regions.
- Code Amendment Tracking System (CATS) Dashboard launched on PlanSA Portal, enhancing transparency for planning proposals.
- State Planning Commission's *Practice Direction 18 – Outline Consent 2023* amended to link rezoning with streamlined development approval, cutting assessment times.
- State Government's Land Division Assessment Panel (LDAP) established to expedite large-scale land division decisions.
- Land Supply Dashboard updated to reflect SA Water's infrastructure commitments for future development.
- Expanded built environment education and professional pathways through career engagement at senior school and career expos and with internship opportunities.
- Local Design Review Pilot Program launched in December 2024, partnering with key councils for design excellence – City of Adelaide, Town of Gawler and the Rural City of Murray Bridge.
- Final Design Quality Handbook drafted in collaboration with the Department for Infrastructure and Transport.
- Design advice provided for 38 significant development projects and reviewing over \$17.8 billion in private and public sector developments.

- First draft Design Standard developed – a set of statewide engineering standards for greenfield development – to be included in the Planning and Design Code.
- SA Water Board strengthened with housing expertise, supporting strategic growth and critical infrastructure roll-out.

Key housing partnerships and milestones:

- Renewal SA: Streamlined construction via a builders panel and secured a development partner for the 800-home Aldinga project. Delivered new homes in regional areas and advanced private land releases, with further opportunities planned. For comprehensive updates, visit [Renewal SA](#).
- SA Water: Launched a \$3.3 billion capital works program, initiated major infrastructure to support northern Adelaide housing, and executed agreements providing water and sewer services to over 6,000 new lots. For detailed project milestones, refer to [SA Water](#).
- South Australian Housing Trust: Secured \$135.1 million over three years from the Housing Australia Future Fund for social housing projects, hosted an industry roundtable, and commenced work on a 50-apartment CBD building. Full details are available at [South Australian Housing Trust](#).

Agency specific objectives and performance

Agency objectives	Indicators	Performance
Managing our state’s planning system to create liveable, sustainable communities for South Australians.	Implement the government’s response to the Expert Panel.	Evaluated and responded to the key recommendations of the Expert Panel, including potential amendments to the <i>Planning, Development and Infrastructure Act 2016</i> , associated Regulations, and the Planning and Design Code.
	Deliver key policy and regulatory changes to provide faster and more efficient approvals for new houses.	Led the development and implementation of key policy and regulatory changes, including the code amendment dashboard, a standardised amendment template and outline consent assessment, under the Housing Roadmap, streamlining approvals and accelerating new housing delivery.

Agency objectives	Indicators	Performance
	<p>Develop, investigate and engage on six country regional plans and the Greater Adelaide Regional Plan including delivery of a digital platform.</p>	<p>All six country plans are drafted, reviewed and set for release in 2025-26.</p> <p>The Greater Adelaide Regional Plan was delivered via a digital platform.</p>
	<p>Complete the Future Living Code Amendment, Ancillary Accommodation and Student Accommodation Definitions Review Code Amendment, and the Accommodation Diversity Code Amendment to provide for alternative housing solutions.</p>	<p>Future Living (Part 1), and Ancillary Accommodation and Student Accommodation Definitions Review Code Amendments were finalised for approval and implementation.</p> <p>The Accommodation Diversity Code Amendment was opened for public consultation.</p>
	<p>Implement the National Construction Code (NCC) 2022 with new provisions for liveability and energy efficiency to be adopted on 1 October 2024 following discussions and agreed exemptions with industry stakeholders.</p>	<p>Implemented the NCC 2022 liveability and energy efficiency provisions for new homes on 1 October 2024.</p> <p>Advanced adoption of these provisions for additions and alterations to existing homes, set for 1 May 2026.</p>
	<p>Establish growth area planning tools to create a framework for infrastructure funding and delivery of state significant growth areas.</p>	<p>Drafted the Growth Planning Framework Guidelines, for release in July 2025. The guidelines outline a framework for developing and delivery of state significant growth areas, timing infrastructure funding considerations.</p>
	<p>Complete comprehensive reform of the Site Contamination Assessment Scheme.</p>	<p>Consultation on updates to Practice Direction 14 (Site Contamination Assessment) closed on 1 July 2025.</p>

Agency objectives	Indicators	Performance
		The Commission has paused the Site Contamination Development Assessment Scheme Code Amendment to evaluate the effectiveness of changes before proceeding.
	Advance housing reform initiatives as part of the Housing Roadmap led by the Minister for Planning.	Nine key Housing Roadmap planning reforms have been completed, with the rest on track for delivery.
Ensuring housing developments across the state have the infrastructure they need, so we can fast track the delivery of housing for South Australians.	Develop clear infrastructure planning guidelines, clarifying when to use deeds or infrastructure schemes based on state coordination and oversight needs.	Growth area planning tools now support the Greater Adelaide Regional Plan pipeline.
	Develop infrastructure schemes, to coordinate, fund and deliver project mechanism in growth areas.	Infrastructure Schemes were initiated for the Concordia and Murray Bridge Growth Areas.
	Establish an Infrastructure Coordination Group of state agencies and infrastructure providers (social and physical) to align strategic planning and support growth delivery.	The Infrastructure Coordination Group, comprising of government and essential service providers, now guides coordinated delivery of the state’s trunk and service infrastructure.
	Establish guiding principles for coordinated delivery of the state’s trunk infrastructure, through the Infrastructure Coordination Group.	Drafted the Growth Planning Framework Guidelines, to be released in July 2025, detailing the ICG/s coordination role with state agencies.

Agency objectives	Indicators	Performance
Developing and implementing housing policy and coordinating the alignment of policy and cross-agency delivery to accelerate housing for all South Australians.	Establish and implement processes to monitor Housing Roadmap commitments led by the Minister for Housing and Urban Development.	Established the Minister’s Housing Roadmap Oversight Committee to track delivery of critical housing infrastructure for new development.
	Establish a cross-agency working group to accelerate effective delivery of more homes being built faster.	Established the State Housing Delivery Group to accelerate home construction.
Managing the state's affordable housing policies, funding objectives and outcomes.	Submit a joint application for Housing Australia Future Fund Facility (HAFFF) Round 2.	Submitted a joint application HAFFF Round 2 in January 2025. South Australia was allocated 335 dwellings.
	Expand HomeSeeker SA by driving website traffic and subscribers, resulting in increased affordable listings and eligible sales.	Achieved record numbers of listings and sales and increase in website subscribers
Promoting the value of good design, knowing every new development has the potential to improve our quality of life, attract investment and reduce our impact on the environment.	Partner with councils to pilot the Local Design Review Scheme.	Commenced the Local Design Review Pilot Program, in December 2024 with City of Adelaide, Town of Gawler and the Rural City of Murray Bridge.
	Provide design advice to the State Commission Assessment Panel in relation to significant private and public sector development applications.	Advised the State Commission Assessment Panel on 38 significant development projects and reviewed private and public sector developments worth over \$17.8 billion.

Agency objectives	Indicators	Performance
	<p>Establish sustainable greening initiatives and set specified green infrastructure requirements for major projects to expand urban tree canopy and promote water – and biodiversity-sensitive urban design strategies.</p>	<p>Specified green infrastructure commitments for major projects, including the Majors Road on-off ramp, Main South Road Duplication – Stage 2 (Fleurieu Connections), Prospect Pocket Park, Marion Road and Sir Donald Bradman Drive Intersection Upgrade, Grange Road Holbrooks Road and East Avenue Intersection Upgrade and Long Valley Road Upgrade.</p>
<p>Consulting with local councils and give advice on the constitution and operations of local government, particularly the legal framework for councils' operation.</p>	<p>Collaborate with the District Council of Coober Pedy administrator to address financial sustainability and ensure continued delivery of essential services.</p>	<p>Undertook work to resolve municipal service delivery issues in Coober Pedy ahead of the Council's administration's scheduled conclusion in 2026.</p>
	<p>Develop a State-Local Government Economic Partnership Accord to grow economic opportunities across the state.</p>	<p>Advanced the State-Local Government Economic Partnership Accord to provide councils access to the State Coordinator-General's functions.</p>
	<p>Review the 2022 local government periodic elections and consider measures to enhance community engagement.</p>	<p>Continued review of local government elections and development of a community engagement charter.</p>
<p>Ensuring South Australia's land titles registry remains accurate and reliable.</p>	<p>Implement an automated system for all reports required under the Land Services Agreement.</p>	<p>Discovery for automating all Land Services Agreement reports is complete; project planning is being developed.</p>

Agency objectives	Indicators	Performance
	Finalise operationalisation of National Electronic Conveyancing Data Standard Ltd (NECDS) to hold, curate and manage the national electronic conveyancing data standards.	NECDS is now established to oversee and manage national electronic conveyancing data standards.
	Conduct a cyber property industry forum targeted at small and medium businesses.	Conducted a successful cyber property industry forum targeted at small and medium businesses.
Ensure accurate and reliable boundary surveying across South Australia, in line with our role as the government authority on property boundaries and land tenure.	Support the Surveyor-General's role on the Electoral District Boundaries Redistribution Commission.	Delivered the demographic and mapping requirements for the Electoral Districts Boundary Commission's state electorate redistribution report.
	Carry out functions under the <i>Geographical Names Act 1991</i> to facilitate the appropriate naming of geographical places.	Completed minor suburb boundary realignments and advanced the suburb name change for part of Thebarton to Southwark. Assisted the Department for Infrastructure and Transport with transport infrastructure reviews and official naming.
	Carry out functions under the <i>Survey Act 1992</i> to monitor compliance with land boundary surveying regulation.	Delivered an audit program for the Surveyors Board of South Australia to monitor compliance with the <i>Survey Act 1992</i> and ensure the integrity of land boundaries.
	Support councils to ensure correct allocation of urban and rural addressing.	Allocated new rural addressing and advised councils on applying AS/NZS 4819:2011 for rural and urban addressing

Agency objectives	Indicators	Performance
	Support the Built Environment Education Taskforce in sustaining the sector.	Led the Minister for Planning's Built Environment Education Taskforce to promote surveying and the new surveying degree at Flinders University to attract future students. Addressed sector skill shortages and raising career options through high school career expos.
Ensure fair and equitable statutory property valuations across South Australia, as the state's independent authority on property valuations.	Support the remaining site value rating councils in transitioning to capital value for the 2024-25 financial year, in line with local government reform initiatives.	Advised councils implementing capital value for rating purposes for the first time in 2024-25, and supported affected ratepayers through call centre scripts and a fact sheet.
	Promote the valuation profession by offering internships and engaging at senior school and college expos.	Successful intern program, with recruitment for the next 12-month intake in late 2025. Active engagement and participation in school and college career expos.

Corporate performance summary

The following is a summary of the department's corporate performance.

Employment programs

Program name	Performance
Career Pathways	Over the past financial year, 2 trainees and 6 interns commenced their careers with the department.

Program name	Performance
Diversity Equity and Inclusion (DEI)	<p>In 2025, the department relaunched its refreshed DEI Framework, reviewed relevant policies and practices, conducted risk assessments and introduced practical tools, training programs and resources.</p> <p>The department is also commencing development of our Disability Access and Inclusion Action Plan (DAIP).</p>
People Matter Employee Survey (PMES)	<p>Following receipt of the whole-of-sector PMES survey (which 71% of department staff completed) , the department has reviewed the results and co-created an action plan to strengthen engagement, wellbeing and workplace culture, and monitor progress and staff sentiment through monthly pulse surveys.</p>
Reconciliation Action Plan (RAP)	<p>In 2024, the department launched its second Innovate RAP in consultation with Aboriginal Elders, Reconciliation Australia and Reconciliation SA, supported by commissioned artwork.</p> <p>The department continues to deliver RAP actions and align with <i>Closing the Gap</i> priorities through cultural learning, partnerships with Elders and Aboriginal businesses, and recognition of key events such as National Sorry Day, NAIDOC Week and Reconciliation Week.</p>
Gender Equity and Respect	<p>This year we have continued commitments for White Ribbon Accreditation, implemented a 12-month operational action plan, and are embedding this within the development of our Gender Equity and Respect Plan (GERP).</p> <p>The department has shown support for White Ribbon events, International Women’s Day events, Catherine House and the Jodi Lee Foundation.</p>

Agency performance management and development systems

Performance management and development system	Performance
Performance development discussions	<p>In 2024-25, 96% of department employees participated in a performance development discussion. To strengthen the quality of these conversations, people managers were provided training on managing performance, supported by new tools, resources and conversation guides.</p>

Work health, safety and return to work programs

Program name	Performance
Injury and Workers Compensation Management	Consistently maintained a zero rate of significant injury, as benchmarked against the South Australian Public Sector. Work Health and Safety performance measures, aligned with the South Australian Government's Work Health Safety and Injury Management Performance Measures have been achieved.
Wellbeing Program	Continued to offer a wellbeing program, with options under each of the four pillars of Mind, Body, Place and Purpose. A Wellbeing Committee has been established to further develop, implement and evaluate a comprehensive workplace wellbeing program.
Respectful Behaviours Program	A Respectful Behaviours Program has been prepared for roll out. The program will include: <ul style="list-style-type: none"> • The launch of the DEI framework • Psychosocial hazard training for all staff, managers and executives • New Respectful Behaviours Policy, Procedure, Fact Sheets and Guides • Introduction of a 'Speak Up' hotline • Regular reporting of workplace matters and outcomes • Senior HR/WHS members have been trained in psychosocial hazard investigation.

Workplace injury claims	2024-25	2023-24*	% Change (+ / -)
Total new workplace injury claims	2	1	+100%
Fatalities	0	0	0
Seriously injured workers**	0	0	0
Significant injuries (where lost time exceeds a working week, expressed as frequency rate per 1000 FTE)	0	0	0

*Note: as a result of the Machinery of Government process the 2023-24 data formed part of the Department for Trade and Investment.

**number of claimants assessed during the reporting period as having a whole person impairment meeting the relevant threshold under the Return to Work Act 2014 (Part 2 Division 5)

Work health and safety regulations	2024-25	2023-24*	% Change (+ / -)
Number of notifiable incidents (<i>Work Health and Safety Act 2012, Part 3</i>)	1	0	+100%
Number of provisional improvement, improvement and prohibition notices (<i>Work Health and Safety Act 2012 Sections 90, 191 and 195</i>)	0	0	0

*Note: as a result of the Machinery of Government process the 2023-24 data formed part of the Department for Trade and Investment.

Return to work costs**	Current year 2024-25	Past year 2023-24*	% Change (+ / -)
Total gross workers compensation expenditure (\$)	\$32,050	\$6,549	+489%
Income support payments – gross (\$)	\$7,154	0	-

*Note: as a result of the Machinery of Government process the 2023-24 data formed part of the Department for Trade and Investment.

**before third-party recovery

Data for previous years is available at: [Department for Trade and Investment - Annual Report dataset - data.sa.gov.au](https://data.sa.gov.au)

Executive employment in the agency

Executive classification	Number of executives
EXECOF	1
EXEC00	1
SAES2	6
SAES1	8

Data for previous years is available at: [Department for Trade and Investment - Annual Report dataset - data.sa.gov.au](https://data.sa.gov.au)

The [Office of the Commissioner for Public Sector Employment](#) has a [workforce information](#) page that provides further information on the breakdown of executive gender, salary and tenure by agency.

Financial performance

Financial performance at a glance

The following is a brief summary of the overall financial position of the agency, compared to the initial budget. The information is unaudited. Full audited financial statements for 2024-2025 are attached at Appendix 1.

For the financial year ended 30 June 2025, DHUD's net result was an operating loss of \$17.5 million, which was \$15.0 million unfavourable compared to the initial budget.

Major variations included:

- Total income was \$11.6 million lower than initial budget primarily due to Machinery of Government changes to appropriation.
- Total expenses were \$3.3 million higher than the initial budget primarily due to cash alignment transfers offset by lower employee related costs.

The total comprehensive result was greater than the net result by \$8.183 million due to the revaluation surplus of SAILIS in 2024-25.

Statement of Comprehensive Income	2024-25 Budget \$000s	2024-25 Actual \$000s	Variation \$000s	Past year 2023-24 Actual \$000s
Total Income	190 555	178 926	(11 629)	208 148
Total Expenses	193 029	196 380	3 351	192 560
Net Result	(2 474)	(17 454)	(14 980)	15 588
Total Comprehensive Result	(2 474)	8 182	10 656	18 862

Statement of Financial Position	2024-25 Budget \$000s	2024-25 Actual \$000s	Variation \$000s	Past year 2023-24 Actual \$000s
Current assets	20 674	18 673	(2 001)	45 791
Non-current assets	345 640	380 347	34 707	357 561
Total assets	366 314	399 020	32 706	403 352
Current liabilities	17 809	18 028	219	29 605
Non-current liabilities	13 599	11 216	(2 383)	13 296
Total liabilities	31 408	29 244	(2 164)	42 901
Net assets	334 906	369 776	34 870	360 451
Equity	334 906	369 776	34 870	360 451

Consultants and contractor disclosure

A summary of consultants and contractors engaged by the department is attached at Appendix 2.

Data for previous years is available [Department for Trade and Investment - Annual Report dataset - data.sa.gov.au](#)

See also the [2024-25-Budget-Statement of the Department of Treasury and Finance](#) for total value of consultancy contracts across the South Australian Public Sector.

The details of South Australian Government-awarded contracts for goods, services, and works are displayed on the SA Tenders and Contracts website. [View the agency list of contracts](#).

The website also provides details of [across government contracts](#).

Risk management

Risk and audit at a glance

The department’s Audit and Risk Committee meets quarterly and is responsible for providing independent advice, assistance, and assurance to the Chief Executive on risk, internal controls and internal audit, external audit, and financial management.

The department is committed to effectively managing risks to protect itself and its employees from situations or events that have the potential to prevent the achievement of strategic and operational objectives through sound risk management practices.

The Internal Audit function performs reviews over the department’s systems and control environments.

The department’s Leadership Group undertook a Strategic Risk Assessment in November 2024 to develop an updated Strategic Risk Register. These strategic risks are being managed with oversight from the department’s Leadership Group and the department’s Audit and Risk Committee.

Fraud detected in the agency

Category/nature of fraud	Number of instances
Nil	0

NB: Fraud reported includes actual and reasonably suspected incidents of fraud.

Strategies implemented to control and prevent fraud

The department takes a risk-based approach to control and prevent fraud. The control framework includes a policy, procedure and control plan with documented actions to assist with the prevention and detection of fraud, corruption, misconduct and maladministration.

Data for previous years is available at: [Department for Trade and Investment Annual Report Data - Dataset - data.sa.gov.au](https://data.sa.gov.au/dataset/departments-for-trade-and-investment-annual-report-data).

Public interest disclosure

Number of occasions on which public interest information has been disclosed to a responsible officer of the agency under the *Public Interest Disclosure Act 2018*:

Nil

Data for previous years is available at: [Department for Trade and Investment Annual Report Data - Dataset - data.sa.gov.au](https://data.sa.gov.au/dataset/departments-for-trade-and-investment-annual-report-data)

Note: Disclosure of public interest information was previously reported under the *Whistleblowers Protection Act 1993* and repealed by the *Public Interest Disclosure Act 2018* on 1/7/2019.

Reporting required under any other act or regulation

Act or Regulation	Requirement
<i>Land Tax Act 1936</i>	In accordance with Section 8A of this Act, the Valuer-General complied with the annual requirement to produce the index by which the Land Tax threshold is adjusted and as part of the administrative obligation it was published in the Government Gazette.

Reporting required under the *Carers' Recognition Act 2005*

Not Applicable.

Public complaints

Number of public complaints reported

Complaint categories	Sub-categories	Example	Number of Complaints 2024-25
Professional behaviour	Staff attitude	Failure to demonstrate values such as empathy, respect, fairness, courtesy, extra mile; cultural competency	0
Professional behaviour	Staff competency	Failure to action service request; poorly informed decisions; incorrect or incomplete service provided	1
Professional behaviour	Staff knowledge	Lack of service specific knowledge; incomplete or out-of-date knowledge	0
Communication	Communication quality	Inadequate, delayed or absent communication with customer	2
Communication	Confidentiality	Customer's confidentiality or privacy not respected; information shared incorrectly	0
Service delivery	Systems/technology	System offline; inaccessible to customer; incorrect result/information provided; poor system design	0
Service delivery	Access to services	Service difficult to find; location poor; facilities/ environment poor standard; not accessible to customers with disabilities	0
Service delivery	Process	Processing error; incorrect process used; delay in processing application; process not customer responsive	1
Policy	Policy application	Incorrect policy interpretation; incorrect policy applied; conflicting policy advice given	2
Policy	Policy content	Policy content difficult to understand; policy unreasonable or disadvantages customer	12

Complaint categories	Sub-categories	Example	Number of Complaints 2024-25
Service quality	Information	Incorrect, incomplete, out-dated or inadequate information; not fit for purpose	0
Service quality	Access to information	Information difficult to understand, hard to find or difficult to use; not plain English	0
Service quality	Timeliness	Lack of staff punctuality; excessive waiting times (outside of service standard); timelines not met	2
Service quality	Safety	Maintenance; personal or family safety; duty of care not shown; poor security service/ premises; poor cleanliness	0
Service quality	Service responsiveness	Service design doesn't meet customer needs; poor service fit with customer expectations	4
No case to answer	No case to answer	Third party; customer misunderstanding; redirected to another agency; insufficient information to investigate	18
		Total	42

Additional Metrics	Total
Number of positive feedback comments	0
Number of negative feedback comments	11
Informal comments/requests	10
Total number of feedback comments	21
% complaints resolved within policy timeframes	90.48%

Data for previous years is available at: [Department for Trade and Investment Annual Report Data - Dataset - data.sa.gov.au](https://data.sa.gov.au/dataset/departments-for-trade-and-investment-annual-report-data).

Service Improvements

In line with PC 039- *Complaint Management in the South Australian Public Sector*, the department is committed to responsive, transparent, and accessible service delivery. Feedback and complaints are viewed as valuable opportunities to measure service quality, identify trends, and implement meaningful improvements.

In 2024-25, the department received 42 formal complaints, of which 36 (92.21%) were resolved within the prescribed 10-day timeframe. While a courtesy acknowledgement is always provided the same day, resolution timeframes can be impacted by complexity of some matters and the need for input from multiple areas to ensure accurate and meaningful outcomes.

A large proportion of complaints received were assessed as having ‘no case to answer’ and were redirected to the South Australian Housing Trust. As a newly created department overseeing housing policy coordination, public complaints regarding public housing operations are often misdirected. In these instances, clear referral pathways have been established to ensure complaints are actioned by the appropriate agency.

Compliance Statement

The department continues to monitor complaint trends and performance metrics and has reviewed its internal KPIs to better reflect complaint complexity and promote efficient, respectful resolution processes.

DHUD is compliant with Premier and Cabinet Circular 039 – complaint management in the South Australian public sector	Y
DHUD has communicated the content of PC 039 and the agency’s related complaints policies and procedures to employees.	Y

Appendix 1: Audited financial statements 2024-25

INDEPENDENT AUDITOR'S REPORT



Government of South Australia
Audit Office of South Australia

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State Administration Centre
200 Victoria Square
Adelaide SA 5000
Tel +618 8226 9640
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To the Chief Executive Department for Housing and Urban Development

Opinion

I have audited the financial report of the Department for Housing and Urban Development 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 for Housing and Urban Development 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 Scheduled of Expenses and Income attributable to Administered Programs for the year ended 30 June 2025
- a Scheduled of Assets and Liabilities attributable to Administered Programs as at 30 June 2025
- 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 for Housing and Urban Development. 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 for Housing and Urban Development 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 for Housing and Urban Development'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

22 September 2025

Department for Housing and Urban Development
Certification of the Financial Statements
for the year ended 30 June 2025

We certify that the:

- financial statements of the Department for Housing and Urban Development:
 - are in accordance with the accounts and records of the department.
 - comply with relevant Treasurer's Instructions.
 - comply with relevant accounting standards; and
 - present a true and fair view of the financial position of the department at the end of the financial year and the result of its operations and cash flows for the financial year.
- internal controls employed by the Department for Housing and Urban Development for the financial year over its financial reporting and its preparation of financial statements have been effective.



David Reynolds
Chief Executive
17 September 2025



Jane Burton
Chief Operating Officer
15th September 2025

**Department for Housing and Urban Development
(DHUD)**

**Financial Statements
for the year ended
30 June 2025**

Department for Housing and Urban Development
Statement of Comprehensive Income
for the year ended 30 June 2025

	Note	2025 \$'000	2024 \$'000
<u>Income</u>			
Appropriations	3.1	101 219	124 493
Fees and charges	3.2	62 058	54 944
Grants and subsidies	3.3	2 477	287
Resources received free of charge	3.4	1 342	1 211
Intra-government transfers	3.5	11 130	10 195
Other income	3.6	700	17 018
Total income		178 926	208 148
<u>Expenses</u>			
Employee related expenses	4.1	43 785	49 099
Supplies and services	4.2	126 354	129 051
Depreciation and amortisation	5.4, 5.5	6 219	7 208
Grants and subsidies	4.4	13 586	7 179
Borrowing costs		1	21
Cash alignment transfers to Consolidated Account		5 864	-
Other expenses	4.5	571	2
Total expenses		196 380	192 560
Net result		(17 454)	15 588
<u>Other comprehensive income</u>			
Items that will not be reclassified to net result			
Changes in property, plant & equipment asset revaluation surplus	7.1	25 636	3 274
Total other comprehensive income		25 636	3 274
Total comprehensive result		8 182	18 862

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 for Housing and Urban Development
Statement of Financial Position
as at 30 June 2025

	Note	2025 \$'000	2024 \$'000
<u>Current assets</u>			
Cash and cash equivalents	5.2	8 431	39 384
Receivables	5.3	10 242	6 407
Total current assets		18 673	45 791
<u>Non-current assets</u>			
Property, plant and equipment	5.4	5 696	6 829
Intangible assets	5.5	374 651	350 732
Total non-current assets		380 347	357 561
Total assets		399 020	403 352
<u>Current liabilities</u>			
Payables	6.2	12 279	22 945
Other financial liabilities	6.3	-	310
Employee related liabilities	6.4	4 926	5 536
Provisions	6.5	83	75
Other non-financial liabilities	6.6	740	739
Total current liabilities		18 028	29 605
<u>Non-current liabilities</u>			
Other financial liabilities	6.3	-	710
Employee related liabilities	6.4	6 183	6 867
Provisions	6.5	369	315
Other non-financial liabilities	6.6	4 664	5 404
Total non-current liabilities		11 216	13 296
Total liabilities		29 244	42 901
Net assets		369 776	360 451
<u>Equity</u>			
Retained earnings		340 866	357 177
Asset revaluation surplus	7.1	28 910	3 274
Total equity		369 776	360 451

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

Department for Housing and Urban Development
Statement of Changes in Equity
for the year ended 30 June 2025

	Note	Asset revaluation surplus \$'000	Retained earnings \$'000	Total equity \$'000
Balance at 1 July 2023		-	341 589	341 589
Net result for 2023-24		-	15 588	15 588
Gain on revaluation of intangible assets asset during 2023-24		3 274	-	3 274
Total comprehensive result 2023-24		3 274	15 588	18 862
Balance at 30 June 2024		3 274	357 177	360 451
Net result for 2024-25		-	(17 454)	(17 454)
Gain on revaluation of intangible assets asset during 2024-25	5.5	25 636	-	25 636
Total comprehensive result 2024-25		25 636	(17 454)	8 182
Net assets received from an administrative restructure	1.3	-	(538)	(538)
Net assets transferred out as a result of an administrative restructure	1.3	-	1 681	1 681
Balance at 30 June 2025		28 910	340 866	369 776

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

Department for Housing and Urban Development
Statement of Cash Flows
for the year ended 30 June 2025

	Note	2025 \$'000	2024 \$'000
<u>Cash flows from operating activities</u>			
<i><u>Cash inflows</u></i>			
Appropriations		101 219	124 493
Fees and charges		60 475	55 889
Grants and funding		2 499	151
Intra-government transfers		7 132	10 127
Net GST recovered from ATO		16 484	13 176
Other receipts		612	2 357
<i><u>Cash outflows</u></i>			
Employee related payments		(42 633)	(48 910)
Payments for supplies and services		(145 013)	(130 172)
Cash alignment transfers to consolidated account		(5 864)	-
Payments of grants and subsidies		(14 370)	(7 562)
Net GST allocation to Planning and Development Fund		(2 564)	(1 145)
Net GST allocation to Outback Communities Authority		(264)	-
Net GST allocation to South Australia Local Government Grants Commission		(13)	-
Borrowing costs		(1)	(21)
Net (used in) / from operating activities	7.2	(22 301)	18 383
<u>Cash flows from investing activities</u>			
<i><u>Cash outflows</u></i>			
Purchase of property, plant and equipment and Intangibles		(5 149)	(1 305)
Net cash (used in) investing activities		(5 149)	(1 305)
<u>Cash flows from financing activities</u>			
<i><u>Cash outflows</u></i>			
Cash transferred as a result of restructuring activities		(3 491)	-
Repayment of principal portion of lease liabilities		(12)	(1 078)
Net cash (used in) financing activities		(3 503)	(1 078)
Net (decrease) / increase in cash and cash equivalents		(30 953)	16 000
Cash and cash equivalents at the beginning of the period		39 384	23 384
Cash and cash equivalents at the end of the period	5.2	8 431	39 384

The accompanying notes form part of these financial statements.

Department for Housing and Urban Development

Notes to the financial statements

for the year ended 30 June 2025

1. About the Department for Housing and Urban Development

The Department for Housing and Urban Development (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 produces both controlled and administered financial statements. The controlled financial statements and accompanying notes include all the controlled activities of the department.

Administered financial statements relate to administered resources and except as otherwise disclosed, administered items are accounted for on the same basis and using the same accounting policies as for controlled items.

Effective 1 July 2024, pursuant to Machinery of Government gazetted on 30 May 2024, the Department for Trade and Investment was renamed the Department for Housing and Urban Development.

1.1 Basis of preparation

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

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

The financial statements have been prepared 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.

Significant 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 for Housing and Urban Development

Notes to the financial statements

for the year ended 30 June 2025

1.2 Objectives and programs

Objectives

The department oversees South Australia's planning system to create liveable and sustainable communities that enhance the lives of all South Australians. It helps create an environment that promotes a culture of good design in the built environment and one where people and businesses can thrive.

The department provided the following programs during 2024-25:

Trade and investment

A program of the department is Trade and Investment which enables economic growth in South Australia, by promoting the state to key markets, attracting investment, increasing value and diversity of exports, building global reputation and removing barriers to business success. The department works with industry to help create employment opportunities, economic sustainability and an internationally competitive economy.

Trade and investment transferred to the Department of State Development (DSD) effective 1 July 2024. Refer to Note 1.3.

Office of the Valuer-General

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

Office of the Registrar-General

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

Planning and Land Use Services

Planning and Land Use Services provides advice on the preparation of new planning instruments, strategic planning, undertaking the assessment of complex land use proposals and facilitates infrastructure provision for housing developments across the state.

Office of Local Government

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

This program transferred to the department effective 1 July 2024. Refer to Note 1.3.

Office for Design and Architecture SA

The Office for Design and Architecture South Australia promotes high quality design across South Australia's built environments, by embedding design quality in government and planning policy, shaping and influencing significant developments, promoting the role of good design in contributing to healthy neighbourhoods, supporting design innovation and promoting the integration of smart and sustainable technologies.

Department for Housing and Urban Development
Notes to the financial statements
for the year ended 30 June 2025

1.2 Objectives and programs (continued)

	Trade and Investment		Office of the Valuer- General		Office of the Registrar- General		Planning and Land Use Services	
	2025	2024	2025	2024	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Income								
Appropriations	-	-	-	-	-	-	-	-
Fees and charges	-	-	18 071	17 666	20 686	19 631	23 280	17 624
Grants and subsidies	-	287	-	-	-	-	2 477	-
Resources received free of charge	-	-	-	-	-	-	-	-
Intra-government transfers	-	-	315	562	-	-	8 500	6 133
Other income	-	154	494	327	180	16 321	22	216
Total income	-	441	18 880	18 555	20 866	35 952	34 279	23 973
Expenses								
Employee related expenses	-	20 398	3 076	2 971	1 365	1 257	35 106	21 355
Supplies and services	-	21 150	13 161	12 709	89 968	83 131	21 599	10 702
Depreciation and amortisation	-	1 358	2	9	1 513	1 506	4 615	4 132
Grants and subsidies	-	5 672	-	-	1 028	960	4 360	547
Borrowing costs	-	21	-	-	-	-	1	-
Cash alignment transfers to Consolidated Account	-	-	-	-	-	-	-	-
Other expenses	-	(147)	-	-	-	-	569	-
Total expenses	-	48 452	16 239	15 689	93 874	86 854	66 250	36 736
Net result	-	(48 011)	2 641	2 866	(73 008)	(50 902)	(31 971)	(12 763)

Department for Housing and Urban Development
Notes to the financial statements
for the year ended 30 June 2025

1.2 Objectives and programs (continued)

	Office of Local Government		Office for Design and Architecture SA		General/ Not attributable		Total	
	2025	2024	2025	2024	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Income								
Appropriations	-	-	-	-	101 219	124 493	101 219	124 493
Fees and charges	-	-	21	23	-	-	62 058	54 944
Grants and subsidies	-	-	-	-	-	-	2 477	287
Resources received free of charge	-	-	-	-	1 342	1 211	1 342	1 211
Intra-government transfers	-	-	2 315	2 310	-	1 190	11 130	10 195
Other income	-	-	4	-	-	-	700	17 018
Total income	-	-	2 340	2 333	102 561	126 894	178 926	208 148
Expenses								
Employee related expenses	1 270	-	2 968	3 118	-	-	43 785	49 099
Supplies and services	416	-	1 210	1 359	-	-	126 354	129 051
Depreciation and amortisation	-	-	89	203	-	-	6 219	7 208
Grants and subsidies	-	-	7	-	8 191	-	13 586	7 179
Borrowing costs	-	-	-	-	-	-	1	21
Cash alignment transfers to Consolidation Account	-	-	-	-	5 864	-	5 864	-
Other expenses	-	-	-	-	2	149	571	2
Total expenses	1 686	-	4 274	4 680	14 057	149	196 380	192 560
Net result	(1 686)	-	(1 934)	(2 347)	88 504	126 745	(17 454)	15 588

Department for Housing and Urban Development
Notes to the financial statements
for the year ended 30 June 2025

1.2 Objectives and programs (continued)

	Trade and investment		Office of the Valuer- General		Office of the Registrar- General		Planning and Land Use Services	
	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000
<u>Current assets</u>								
Cash and cash equivalents	-	-	-	-	-	-	-	-
Receivables	-	485	390	14	1 275	3 951	6 565	1 936
Total current assets	-	485	390	14	1 275	3 951	6 565	1 936
<u>Non-current assets</u>								
Property, plant and equipment	-	2 144	-	-	-	-	4 690	4 668
Intangible assets	-	-	-	-	351 497	327 186	23 154	23 546
Total non-current assets	-	2 144	-	-	351 497	327 186	27 844	28 214
<u>Current liabilities</u>								
Payables	-	4 313	1 310	1 172	8 225	15 702	2 670	1 679
Other financial liabilities	-	346	-	-	-	-	-	(36)
Employee related liabilities	-	2 360	249	225	52	94	4 116	2 552
Provisions	-	-	-	-	-	-	-	-
Other non-financial liabilities	-	74	-	-	-	-	740	665
Total current liabilities	-	7 093	1 559	1 397	8 277	15 796	7 526	4 860
<u>Non-current liabilities</u>								
Other financial liabilities	-	710	-	-	-	-	-	-
Employee related liabilities	-	2 462	451	523	98	160	4 800	3 262
Provisions	-	-	-	-	-	-	-	-
Other non-financial liabilities	-	194	-	-	-	-	4 664	5 210
Total non-current liabilities	-	3 366	451	523	98	160	9 464	8 472
Net assets (liabilities)	-	(7 830)	(1 620)	(1 906)	344 397	315 181	17 419	16 818

Department for Housing and Urban Development
Notes to the financial statements
for the year ended 30 June 2025

1.2 Objectives and programs (continued)

	Office of Local Government		Office for Design and Architecture SA		General / Not attributable		Total	
	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000
Current assets								
Cash and cash equivalents	-	-	-	-	8 431	39 384	8 431	39 384
Receivables	-	-	2 012	21	-	-	10 242	6 407
Total current assets	-	-	2 012	21	8 431	39 384	18 673	45 791
Non-current assets								
Property, plant and equipment	-	-	1 006	17	-	-	5 696	6 829
Intangible assets	-	-	-	-	-	-	374 651	350 732
Total non-current assets	-	-	1 006	17	-	-	380 347	357 561
Current liabilities								
Payables	20	-	54	79	-	-	12 279	22 945
Other financial liabilities	-	-	-	-	-	-	-	310
Employee related liabilities	206	-	303	305	-	-	4 926	5 536
Provisions	-	-	-	-	83	75	83	75
Other non-financial liabilities	-	-	-	-	-	-	740	739
Total current liabilities	226	-	357	384	83	75	18 028	29 605
Non-current liabilities								
Other financial liabilities	-	-	-	-	-	-	-	710
Employee related liabilities	358	-	476	460	-	-	6 183	6 867
Provisions	-	-	-	-	369	315	369	315
Other non-financial liabilities	-	-	-	-	-	-	4 664	5 404
Total non-current liabilities	358	-	476	460	369	315	11 216	13 296
Net assets (liabilities)	(584)	-	2 185	(806)	7 979	38 994	369 776	360 451

Department for Housing and Urban Development
Notes to the financial statements
for the year ended 30 June 2025

1.3 Changes to the department

Transferred in 2024-25

As proclaimed on 27 June 2024 and in accordance with section 9(1) of the *Public Sector Act 2009*, the Office of the Local Government was transferred from Department for Infrastructure and Transport (DIT) to the department effective from 1 July 2024.

Net assets assumed by the department as a result of these transfers were recognised at their carrying amount. Net assets transferred were treated as a contribution by the government as owner.

The following assets and liabilities for the Office Local Government were transferred to the department:

	\$'000
Payables	13
Employee related liabilities	525
Total liabilities	538
Total net (liabilities) transferred	(538)

Transferred out 2024-25

As proclaimed on 27 June 2024 and in accordance with section 9(1) of the *Public Sector Act 2009*, the Trade and Investment functions including Brand SA and the Office of the Agent-General was transferred from the department to the Department of State Development (DSD), effective from 1 July 2024.

Net assets transferred out by the department as a result of these transfers were recognised at their carrying amount. Net assets transferred were treated as a contribution by the government as owner.

The following assets and liabilities for the Trade & Investment functions including Brand SA and the Office of the Agent General were transferred from the department:

	\$'000
Cash and cash equivalents	3 491
Receivables	801
Property, plant and equipment	1 214
Total assets	5 506
Payables	3 371
Employee related liabilities	2 715
Provisions	101
Other financial liabilities	1 000
Total liabilities	7 187
Total net (liabilities) transferred	(1 681)

Department for Housing and Urban Development
Notes to the financial statements
for the year ended 30 June 2025

1.4 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 and deposit accounts controlled by the department. The budget amounts have not been adjusted to reflect revised budgets or administrative restructures. The budget process is not subject to audit.

		Original Budget 2025 \$'000	Actual 2025 \$'000	Variance 2025 \$'000
Statement of Comprehensive Income				
<u>Income</u>				
Appropriations	a)	125 192	101 219	(23 973)
Fees and charges		57 481	62 058	4 577
Grants and subsidies		-	2 477	2 477
Resources received free of charge		-	1 342	1 342
Intra-government transfers		7 564	11 130	3 566
Other income		318	700	382
Total income		190 555	178 926	(11 629)
<u>Expenses</u>				
Employee related expenses		52 709	43 785	(8 924)
Supplies and services		126 545	126 354	(191)
Depreciation and amortisation		6 482	6 219	(263)
Grants and subsidies		6 644	13 586	6 942
Borrowing costs		26	1	(25)
Cash alignment transfers to Consolidated Account		-	5 864	5 864
Other expenses		623	571	(52)
Total expenses		193 029	196 380	3 351
Net result		(2 474)	(17 454)	(14 980)

Explanations are required to be provided for variances where the variance exceeds the greater of 10 per cent of the original budgeted amount and 5 per cent of original budgeted total expenses.

Statement of Comprehensive Income

- a) Appropriations were lower than budget mainly due to Machinery of Government changes.

Department for Housing and Urban Development
Notes to the financial statements
for the year ended 30 June 2025

1.4 Budget Performance (continued)

	Original		
	Budget	Actual	Variance
Note	2025	2025	2025
	\$'000	\$'000	\$'000
Investing expenditure summary			
Annual program - minor capital works	3 877	5 162	1 285
Total leases	90	42	(48)
Total investing expenditure	3 967	5 204	1 237

Explanations are required to be provided for variances where the variance exceeds the greater of 10 per cent of the original budgeted amount and 5 per cent of original budgeted total expenditure.

Investing expenses

- b) Total annual program – minor capital works was higher than original budget mainly due to new lease arrangements.

1.5 Significant transactions with government related entities

Significant transactions with the SA government are identifiable throughout this financial report. Noteworthy are:

- \$5.9 million was returned to Department of Treasury and Finance (DTF) under the Cash Alignment policy.
- \$8.2 million was transferred to DSD to fund grants that changed responsibilities as a result of Machinery of Government.
- Accrued expenses liability includes \$0.7 million relating to reimbursements for other government related entities.
- Costs of \$3.778 million related to accommodation and utility costs supplied by DIT.

Department for Housing and Urban Development
Notes to the financial statements
for the year ended 30 June 2025

2. Board and Committees

2.1 Key management personnel

Key management personnel of the department include the Minister for Housing and Urban Development (the Minister), the Chief Executive and the five members (2024: nine) of the Executive Team.

The compensation disclosed in this note excludes salaries and other benefits the Minister receives. The Minister's remuneration and allowances are set by the *Parliamentary Remuneration Act 1990* and the Remuneration Tribunal of SA respectively and are payable from the Consolidated Account under section 6 the *Parliamentary Remuneration Act 1990*. See administered items for disclosures of the Minister's remuneration paid and recovered from the Consolidated Account

<u>Compensation</u>	2025	2024
	\$'000	\$'000
Salaries and other short term employee benefits	1 791	2 620
Post-employment benefits	234	291
Total	2 025	2 911

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.

Department for Housing and Urban Development
Notes to the financial statements
for the year ended 30 June 2025

2.2 Board and committee members

Members during the 2024-25 financial year were:

Audit and Risk Committee

D Powell (Chair)
L Jones
N Wessel* (on leave from June 2025)
J Best* (appointed June 2025)

State Commission Assessment Panel

R Thomas (Chair)
M Adcock
D Altmann
J Botten
D Donaldson
J Eckert
J Hayter
P Leadbeter
J Newman
R Rutschack

Building Technical Panel

M Centofanti (Chair)
D Frisby
J Shillabeer
J Payne
J Cibich
B Fennell
B Steer
P Murton
N Ingerson
L Bertholini
V Tang (appointed February 2025)

Building Fire and Safety Committee

J Evans * (Chair)
M Brown *
C Paton *
E Bradley *

State Planning Commission

C Holden (Chair)
S Johnston
S Moseley (expired October 2024)
D O'Loughlin
S Smith * (expired October 2024)
J Stimson
L Teburea
J Barkla
J Mazzone
N Harvey
A Moroney
M Voortman * (appointed November 2024)

Heritage Subcommittee

S Johnston (Chair) (expired April 2025)
L Bird* (expired April 2025)
R Danvers (expired April 2025)
B Harry (expired April 2025)
E Little (expired April 2025)
D Lindsay (expired April 2025)
J Newman (expired April 2025)
A Pope* (expired April 2025)
M Queale* (expired April 2025)

Land Division Assessment Panel

J Stimson (Chair) (appointed December 2024)
C Branford (appointed March 2025)
C Oliver (appointed March 2025)
D Kwong (appointed March 2025)
E Herriman (appointed March 2025)
K Vugts (appointed March 2025)
M Mellen (appointed March 2025)

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

Department for Housing and Urban Development
Notes to the financial statements
for the year ended 30 June 2025

2.2 Board and committee members (continued)

Board and Committee remuneration

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

	2025	2024
\$0 - \$19 999	42	40
\$40 000 - \$59 999	6	6
\$60 000 - \$79 999	5	5
\$100 000 - \$119 999	-	1
\$160 000 - 179 999	1	-
Total number of members	54	52

The total remuneration received or receivable by members was \$0.8 million (2024: \$0.8 million). Remuneration of members includes sitting fees, superannuation contributions, salary sacrifice benefits, fringe benefits and any related fringe benefits tax.

3. Income

3.1 Appropriations

	2025	2024
	\$'000	\$'000
Appropriations from the Consolidated Account pursuant to the <i>Appropriation Act</i>	99 903	118 542
Appropriation from Governor's Appropriation Fund	1 316	5 951
Total appropriations	101 219	124 493

Appropriations are recognised on receipt.

Total appropriations received from the Consolidated Account pursuant to the *Appropriation Act* consist of \$99.9 million (2024: \$118.5 million) for capital and operational funding. The original amount appropriated to the department under the annual *Appropriation Act* was adjusted for monies received from the Treasurer via the Governor's Appropriation Fund of \$1.3 million (2024: \$6.0 million) pursuant to the *Public Finance and Audit Act 1987*.

Department for Housing and Urban Development
Notes to the financial statements
for the year ended 30 June 2025

3.2 Fees and charges

	2025	2024
	\$'000	\$'000
Planning and land use services	23 087	17 464
Land services fees	20 776	19 713
Office of the valuer-general services	18 039	17 624
Sales of goods - Fees	156	143
Total fees and charges	62 058	54 944

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

Planning and Land Use Services provide planning and development services on South Australian land and buildings via an online platform.

Land Services fees are collected for the sale of land information products and property interest reports.

Office of the Valuer-General provide property valuation reports, data and review services on South Australian land and buildings.

3.3 Grants and subsidies

	2025	2024
	\$'000	\$'000
<u>Commonwealth-sourced grants and subsidies</u>		
Housing Support Program	2 377	-
TradeStart	-	287
Total Commonwealth-sourced grants and subsidies	2 377	287
Other grants and subsidies	100	-
Total grants and subsidies	2 477	287

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

Obligations under Commonwealth-sourced grants and funding are required to be met by the State of South Australia. The obligations under the funding arrangements rest with the department for the Commonwealth Housing Support Program. \$2.4 million was received directly from the Commonwealth by the department, with the department representing the State of South Australia's obligations under the grant for accounting purposes.

The Commonwealth has provided funding to the State for the following purposes:

- The Commonwealth Housing Support Program – Stream 1 (HSP1) provided to support the delivery of increased housing supply by funding projects within South Australia that seek to deliver enabling infrastructure, provide amenities to support new housing development, and improve building planning capability. In the 2024–25 financial year, the projects received their first milestone payment, representing 70% of the allocated funding.
- The department was selected by the Australian Trade and Investment Commission (Austrade) as the successful tenderer to deliver TradeStart services in South Australia for 2019-24.

Department for Housing and Urban Development
Notes to the financial statements
for the year ended 30 June 2025

3.4 Resources received free of charge

	2025	2024
	\$'000	\$'000
Services received free of charge - Shared Services SA	785	801
Services received free of charge - DPC ICT & Media monitoring	424	410
Services received free of charge - Audit Office of South Australia	133	-
Total resources received free of charge	1 342	1 211

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

The department receives accounting services from Shared Services SA and ICT services from DTF free of charge. The department also receives audit services free of charge from the Audit Office of South Australia.

3.5 Intra-government transfers

	2025	2024
	\$'000	\$'000
Project funding	6 956	5 472
Other recoveries	4 174	4 723
Total intra-government transfers	11 130	10 195

Project funding

Project funding relates to contributions from other South Australian Government entities for specific time-limited projects led by the department. Project funding intra-government transfers are recognised as income on receipt.

Other recoveries

Other recoveries are amounts reimbursed for payroll and supplies and services undertaken on behalf of other government agencies. Recovery revenue intra-government transfers are recognised when the related services are provided, or expenditures are incurred.

3.6 Other income

		2025	2024
	Note	\$'000	\$'000
Other income		495	341
Recoveries		205	404
Revaluation increment	5.5	-	16 133
Movement in trade receivable allowance	5.3	-	140
Total other income		700	17 018

Recoveries and other income are recognised as income on receipt.

In 2024-25, other income includes 2023-24 audit fees waived (\$0.1 million).

Department for Housing and Urban Development
Notes to the financial statements
for the year ended 30 June 2025

4. Expenses

4.1 Employee related expenses

	2025	2024
	\$'000	\$'000
Salaries and wages	31 918	36 064
Superannuation	4 189	4 478
Annual leave	3 034	3 453
Other employee related expenses	2 048	2 368
Long service leave	1 141	987
Board and committee fees	738	729
Targeted voluntary separation packages	325	837
Skills and experience retention leave	197	205
Workers compensation [^]	195	(22)
Total employee related expenses	43 785	49 099

[^] Includes the impact of the revaluation of the provision for workers compensation.

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

The superannuation expense represents the department's contributions to superannuation plans in respect of current services of current employees.

Employee remuneration

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

	2025	2024
	Number	Number
\$166 001 to \$171 000 [^]	-	3
\$171 001 to \$191 000 [*]	8	6
\$191 001 to \$211 000	4	4
\$211 001 to \$231 000	2	2
\$231 001 to \$251 000	1	2
\$251 001 to \$271 000	1	2
\$271 001 to \$291 000 ^Δ	1	2
\$291 001 to \$311 000	3	-
\$311 001 to \$331 000 ^{*,%}	1	2
\$331 001 to \$351 000	1	1
\$371 001 to \$391 000 [%]	1	-
\$551 001 to \$571 000	-	1
\$651 001 to \$671 000 [#]	1	-
Total	24	25

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

^Δ This band includes employees that have received payments for contract termination, leave payouts or TVSP in 2024.

[%] This band includes employees that have received payments for contract termination, leave payouts or TVSP in 2025.

^{*} Includes payments in lieu of leave in 2024

[#] Includes payments in lieu of leave in 2025

The total remuneration received by those employees for the year was \$6 million (2024: \$6 million).

Department for Housing and Urban Development
Notes to the financial statements
for the year ended 30 June 2025

4.1 Employee related expenses (continued)

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, TVSPs / early terminations, superannuation contributions, salary sacrifice benefits and any related fringe benefits tax paid.

Targeted voluntary separation packages

Three (3) employees received a TVSP during the reporting period (2024: 9).

	2025	2024
	\$'000	\$'000
Amount paid to separated employees:		
Targeted voluntary separation packages	325	837
Leave paid to separated employees	79	293
Net cost to the department	404	1 130

Department for Housing and Urban Development
Notes to the financial statements
for the year ended 30 June 2025

4.2 Supplies and services

	Note	2025 \$'000	2024 \$'000
Contract payments - Land Administration Services		101 517	93 953
Contractors		8 228	7 988
Information technology and communication charges		4 172	4 723
Service level agreements ⁽¹⁾		3 878	2 656
Accommodation		3 159	3 012
General administration and consumables		2 718	4 503
Staff related expenses		1 116	2 000
Consultants		674	260
Travel and related expenses		404	1 263
Marketing		240	2 311
Accounting and audit fees		215	205
Records management		29	6
Short term leases		4	86
Overseas trade representation	4.6	-	6 085
Total supplies and services		126 354	129 051

(1) Includes resources provided free of charge by DSD, the DPC ICT and Digital Government division and Shared Services SA for the provision of corporate, ICT, financial and payroll support were expensed at fair value (refer to note 3.4) and ICT support provided by DIT.

Accommodation

The department's accommodation is provided by DIT under Memoranda of Administrative Arrangement issued in accordance with government wide accommodation policies. These arrangements do not meet the definition of a lease and accordingly are expensed.

Accounting and audit fees

Audit services of \$0.1 million (2024: \$0.1 million) are provided free of charge by the Audit Office of South Australia for work performed under the *Public Finance and Audit Act 1987*. No other services were provided by the Audit Office of South Australia.

Department for Housing and Urban Development
Notes to the financial statements
for the year ended 30 June 2025

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.

	2025	Proportion SA and non-SA businesses
	\$'000	
Total expenditure with South Australian businesses	111 122	94%
Total expenditure with non-South Australian businesses	6 800	6%
	<hr/>	<hr/>
		100%

Classification of 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 sufficient evidence of an assessment made under previous procurement requirements is known to the Department, this was used to determine classification. For contracts where such evidence of prior assessment is not available and for all other contracts, classification is based on the definition of an SA business provided in TI 18.

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

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

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

4.4 Grants and subsidies

	2025	2024
	\$'000	\$'000
Provision of Municipal Services	3 085	-
Intra Government Disbursements*	9 226	975
Housing Support Program	808	120
Trade	-	2 492
Investment	-	2 476
Tourism	-	600
Other	467	516
Total grants and subsidies expense	<hr/> 13 586 <hr/>	<hr/> 7 179 <hr/>

The timing of payments for Investment grants varies between financial years, predominantly as per Economic Investment Fund commitments. The Municipal Services program transferred from the Department for Infrastructure and Transport effective from 1 July 2024.

* In 2024-25, \$8.2 million was transferred to DSD as a result of MOG.

Department for Housing and Urban Development
Notes to the financial statements
for the year ended 30 June 2025

4.5 Other expenses

	Note	2025 \$'000	2024 \$'000
Assets written-off	5.4	570	-
Movement in trade receivable allowance	5.3	1	-
Other		-	2
Total other expenses		571	2

4.6 Overseas representative offices

The following table provides a summary of the financial transactions for the reporting period for overseas offices, where the department funds their operations. The transactions relating to operating expenses and operating revenues have been included in the financial statements.

Overseas offices transferred from the department the Department of State Development (DSD) effective from 1 July 2024.

The costs relating to overseas representation provided through Austrade are not included in the table below. These costs are shown in note 4.2 (refer Overseas trade representation).

	Jinan \$'000	London \$'000	2 024 \$'000
Operating expenses	243	1 691	1 934
Operating revenues	-	263	263
Funds advanced to overseas offices towards operating expenses	198	1 950	2 148

Department for Housing and Urban Development
Notes to the financial statements
for the year ended 30 June 2025

5. Assets

5.1 Financial Assets

	Note	2025 \$'000	2024 \$'000
Cash and cash equivalents	5.2	8 431	39 384
Contractual receivables	5.3	8 349	2 322
Total financial assets		16 780	41 706

All financial assets are measured at amortised cost.

5.2 Cash and cash equivalents

	2025 \$'000	2024 \$'000
Deposits with the Treasurer – Operating Account	6 352	37 461
Deposits with the Treasurer – Accrual Appropriation Excess Funds Account	2 079	1 766
Deposits at call - Overseas Offices	-	157
Total cash and cash equivalents in the Statement of Financial Position	8 431	39 384
Total cash and cash equivalents in the Statement of Cash Flows	8 431	39 384

Deposits with the Treasurer

The department has two deposit accounts with the Treasurer – a general operating account and an Accrual Appropriation Excess Funds Account.

Although the department controls the money 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.

In 2024, the department had overseas deposit accounts in China and the United Kingdom. The carrying amount of cash and cash equivalents represents nominal value in Australian dollars.

Department for Housing and Urban Development
Notes to the financial statements
for the year ended 30 June 2025

5.3 Receivables

	Note	2025 \$'000	2024 \$'000
<u>Current receivables</u>			
<u>Contractual receivables</u>			
From non-government entities		1 687	364
From government entities		4 820	171
Less: impairment loss on receivables	9.2	(29)	(28)
Accrued revenue		1 871	1 815
Total contractual receivables		8 349	2 322
<u>Statutory receivables</u>			
GST receivable		1 342	2 415
Total statutory receivables		1 342	2 415
Prepayments		525	1 612
Other receivables		26	58
Total current receivables		10 242	6 407
Total receivables		10 242	6 407

Contractual receivables

Contractual receivables arise in the normal course of selling goods and 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 goods/services have been provided under a contractual arrangement.

Other than as recognised in the allowance for impairment loss on receivables, it is not anticipated that counterparties will fail to discharge their obligations. The carrying amount of receivables approximates net fair value due to being receivable on demand. There is no concentration of credit risk. Refer to note 9.2 for further information on risk management.

Allowance for impairment loss on receivables

	2025 \$'000	2024 \$'000
Carrying amount at the beginning of the period	28	168
Movement in allowance	1	(140)
Carrying amount at the end of the period	29	28

Impairment losses relate to contracts with customers external to SA Government.

Refer to note 9.2 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.

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

No impairment loss was recognised in relation to statutory receivables.

Receivables, prepayments and accrued revenues are non-interest bearing. Receivables are held with the objective of collecting the contractual cash flows and they are measured at amortised cost.

Department for Housing and Urban Development
Notes to the financial statements
for the year ended 30 June 2025

5.4 Property, plant and equipment by asset class

Property, plant, and equipment comprises tangible assets owned and right-of-use assets.

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, with the exception of works of art. Works of art are capitalised irrespective of their value.

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 9.1.

Impairment

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

Depreciation

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

Review of accounting estimates

Assets' residual values, useful lives and amortisation methods are reviewed and adjusted, if appropriate, on an annual basis. Changes in the expected life or the expected pattern of consumption of future economic benefits embodied in the asset are accounted for prospectively by changing the time period or method, as appropriate.

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

Useful life

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

Class of asset	Useful life (years)
Plant and equipment	4-10
Intangible assets	5-11
Service Commission data	Infinite
Leasehold improvements	Lease term
Right-of-use buildings	Lease term
Right-of use vehicles	Lease term

Department for Housing and Urban Development
Notes to the financial statements
for the year ended 30 June 2025

5.4. Property, plant and equipment by asset class (continued)

Reconciliation 2024-25

	Plant and equipment held & used	Accommodation & Leasehold improvements	Works of art	Capital works in progress	ROU Buildings	ROU Vehicles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at the beginning of the period	393	5 391	24	-	902	119	6 829
Additions	290	896	-	317	-	42	1 545
Asset derecognition	-	(568)	-	-	(2)	(51)	(621)
Depreciation and amortisation	(96)	(736)	-	-	-	(11)	(843)
Transfers as a result of administrative restructure	(59)	(154)	(2)	-	(900)	(99)	(1 214)
Carrying amount at the end of the period	528	4 829	22	317	-	-	5 696
Gross carrying amount							
Gross carrying amount	1 447	7 083	22	317	3 349	-	12 218
Accumulated depreciation	(919)	(2 254)	-	-	(3 349)	-	(6 522)
Carrying amount at the end of the period	528	4 829	22	317	-	-	5 696

Reconciliation 2023-24

	Plant and equipment held & used	Accommodation & Leasehold improvements	Works of art	ROU Buildings	ROU Vehicles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at the beginning of the period	397	6 380	24	1 943	92	8 836
Additions	99	-	-	-	97	196
Depreciation and amortisation	(103)	(989)	-	(1 041)	(70)	(2 203)
Carrying amount at the end of the period	393	5 391	24	902	119	6 829
Gross carrying amount						
Gross carrying amount	1 671	8 769	24	5 572	223	16 259
Accumulated depreciation	(1 278)	(3 378)	-	(4 670)	(104)	(9 430)
Carrying amount at the end of the period	393	5 391	24	902	119	6 829

Department for Housing and Urban Development
Notes to the financial statements
for the year ended 30 June 2025

5.4. Property, plant and equipment by asset class (continued)

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 and there was no indication of impairment.

Effective 1 April 2025, motor vehicle lease contractual arrangements with SAFA Fleet are no longer accounted for under 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.

In 2024, the department had a right-of-use building lease for the overseas representative office and 10 motor vehicle leases with the South Australian Government Financing Authority (SAFA).

In 2024, the lease liabilities related to the right-of-use assets are disclosed in note 6.3. The department's maturity, analysis of its lease liabilities is disclosed in note 6.3. Expenses related to leases, including interest expenses, are included in borrowing costs. Cash outflows related to leases are disclosed in note 7.2.

Department for Housing and Urban Development
Notes to the financial statements
for the year ended 30 June 2025

5.5 Intangible assets

Reconciliation 2024-25

	Service concession asset -data	Service concession asset - software	Intangible software	Intangible work in progress	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at the beginning of the period	319 575	7 457	23 016	684	350 732
Acquisitions	-	-	3 543	116	3 659
Amortisation	-	(1 491)	(3 885)	-	(5 376)
Revaluation increment	25 636	-	-	-	25 636
Transfer between asset classes	-	-	684	(684)	-
Carrying amount at the end of the period	345 211	5 966	23 358	116	374 651
Gross carrying amount					
Gross carrying amount	345 211	17 389	38 596	116	401 312
Accumulated amortisation	-	(11 423)	(15 238)	-	(26 661)
Carrying amount at the end of the period	345 211	5 966	23 358	116	374 651

Reconciliation 2023-24

	Service concession asset -data	Service concession asset - software	Intangible software	Intangible work in progress	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at the beginning of the period	300 168	8 948	26 008	-	335 124
Acquisitions	-	-	89	1 117	1 206
Amortisation	-	(1 491)	(3 514)	-	(5 005)
Revaluation increment	19 407	-	-	-	19 407
Transfer between asset classes	-	-	433	(433)	-
Carrying amount at the end of the period	319 575	7 457	23 016	684	350 732
Gross carrying amount					
Gross carrying amount	319 575	17 389	34 369	684	372 017
Accumulated amortisation	-	(9 932)	(11 353)	-	(21 285)
Carrying amount at the end of the period	319 575	7 457	23 016	684	350 732

Department for Housing and Urban Development
Notes to the financial statements
for the year ended 30 June 2025

5.5. Intangible assets (continued)

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

The internally developed computer software mostly relates to the departments ePlanning system with a remaining useful life of 5 years and 9 months and carrying amount of \$23 million.

Intangible - Service Concession Assets

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

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

Description	Service Concession Arrangement
Name and description of the SCA	Land Services SA (LSSA) operates and maintains the South Australian Integrated Land Information System (SAILIS) on behalf of the State. SAILIS is the electronic register used to keep all current and historical information underpinning the government guarantee of indefeasibility of title.
Terms of the arrangement	Under the Land Services Agreement, the Service Provider LSSA is responsible for delivering the following services. <ul style="list-style-type: none"> (i) Lands Titling Services (ii) Valuation Services (iii) General Services (iv) New Project Services; and (v) Disengagement Assistance
Period of the arrangement	The arrangement began in October 2017. The maximum term was 40 years as prescribed in the Land Services Agreement, which has now been extended by a further seven years to 47 years as per the election under clause 9.7(d) of the Implementation Deed.
Rights and obligations	
The carrying amount of service concession assets as at 1 July 2024	\$319.6 million (data service concession asset) \$7.5 million (software service concession asset)
The carrying amount of service concession assets as at 30 June 2025	\$345.2 million (data service concession asset) \$6.0 million (software service concession asset)

Department for Housing and Urban Development
Notes to the financial statements
for the year ended 30 June 2025

5.5 Intangible assets (continued)

Initial recognition

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

Subsequent to initial recognition

Subsequent to the initial recognition, the data service concession asset is measured at current replacement cost, and the software service concession asset is measured at cost. The fair value of the data service concession asset is assessed at each year end. The data service concession asset is assessed to have an indefinite life and therefore is not amortised. The software asset is assessed to have a finite life and is amortised over the useful life of 11 years.

Delivery of Land Titling, Registration and Valuation Services

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

Planning and Land Use Services transferred to the department from the Attorney-General's Department on 1 July 2022 which included SAILIS.

The SAILIS contract falls in the scope of AASB 1059. The arrangement involves LSSA in the management of the SAILIS Software System.

The related liability is recognised as unearned revenue (referred to as the grant of a right to the operator liability). Refer to note A5.3 in the departments administered financial statements. The unearned revenue will be progressively reduced over the period of the arrangement, which is 47 years, on a straight-line basis.

The value of the data asset subject to the service concession arrangement has been revalued at 30 June 2025 as per the revaluation model in line with *AASB 138 Intangible Assets*.

Revaluation of data service concession asset

To comply with the requirements of *AASB1059 Service Concession Arrangements: Grantors*, KPMG were engaged by the department during 2024-25 to undertake a fair value valuation of the data and the cost in replacing that data held within SAILIS. This led to a \$25.6 million revaluation increment being recognised in the asset revaluation reserve.

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

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

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

Department for Housing and Urban Development
Notes to the financial statements
for the year ended 30 June 2025

5.5 Intangible assets (continued)

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

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

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

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

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

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

Department for Housing and Urban Development
Notes to the financial statements
for the year ended 30 June 2025

6. Liabilities

6.1 Financial liabilities

	Note	2025 \$'000	2024 \$'000
Contractual payables	6.2	12 279	22 945
Lease liabilities	6.3	-	1 058
Total financial liabilities		12 279	24 003

All financial liabilities are measured at amortised cost.

6.2 Payables

	2025 \$'000	2024 \$'000
<u>Current payables</u>		
<u>Contractual payables</u>		
Trade payables	1 673	9 033
Accrued expenses	10 606	13 912
Total contractual payables	12 279	22 945
Total current payables	12 279	22 945
Total payables	12 279	22 945

Payables and accrued expenses are recognised for all amounts owing but unpaid. All payables are non-interest bearing.

Contractual payables

Contractual payables are normally settled within 15 days from the date the invoice is first received.

6.3 Other financial liabilities

All financial liabilities relate to leases.

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

	2025 \$'000	2024 \$'000
Financial liabilities		
Within one year	-	330
Later than one year but no longer than five years	-	728
Total financial liabilities (undiscounted)	-	1 058

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

Interest expense on lease liabilities was \$700 (2024: \$21 000).

Department for Housing and Urban Development
Notes to the financial statements
for the year ended 30 June 2025

6.4 Employee related liabilities

	2025	2024
	\$'000	\$'000
<u>Current</u>		
Annual leave	3 387	3 792
Employment on-costs	783	1 179
Long service leave	398	320
Skills and experience retention leave	226	236
Accrued salaries and wages	132	9
Total current employee related liabilities	4 926	5 536
<u>Non-current</u>		
Long service leave	5 596	6 228
Employment on-costs	587	639
Total non-current employee related liabilities	6 183	6 867
Total employee related liabilities	11 109	12 403

Employee related liabilities accrue as a result of services provided up to the reporting date that remain unpaid. Long-term employee related liabilities are measured at present value and short-term employee related liabilities are measured at their nominal amounts. Accrued salaries and wages varies depending on the timing of the last payroll for the year.

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

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

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

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

Long service leave

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

Long service leave liability – measurement

The liability for long service leave is measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. 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 remains unchanged at 4.25%.

Department for Housing and Urban Development
Notes to the financial statements
for the year ended 30 June 2025

6.4 Employee related liability (continued)

The net financial effect of the changes to actuarial assumptions in the current financial year is immaterial. 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 actuarial assessment performed by the Department of Treasury and Finance has kept the salary inflation rate at 3.5% (2024: 3.5%) for long service leave liability. As a result, there is no net financial effect resulting from changes in the salary inflation rate.

The current portion of employee related liabilities reflects the amount for which the department does not have right to defer settlement for at least 12 months after reporting date. For long service leave, the amount relates to leave approved before year end that will be taken within 12 months, expected amount of leave to be approved and taken by eligible employees within 12 months, and expected amount of leave to be paid on termination to eligible employees within 12 months.

Employment on-costs

Employment on-costs include payroll tax, ReturnToWorkSA levies and superannuation contributions and are settled when the respective employee benefits that they relate to are discharged. These on-costs primarily relate to the balance of leave owing to employees. Estimates as to the proportion of long service leave estimated to be taken as leave, rather than paid on termination, affects whether certain on-costs are recognised as a consequence of long service leave liabilities.

The department 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 the South Australian Superannuation Board and external schemes.

As a result of an actuarial assessment performed by DTF, the proportion of long service leave taken as leave remains unchanged at 44% and the average factor for the calculation of employer superannuation on-costs has changed to 12% (2024: 11.5%). These rates are used in the employment on-cost calculation. The impact on 2025 is \$14 000 (2024:\$84 000) and cannot be reliably estimated for future years.

6.5 Provisions

All provisions relate to workers compensation.

Reconciliation of provisions	2025	2024
	\$'000	\$'000
Carrying amount at the beginning of the period	390	421
Net provision transferred as a result of an administrative restructure	(101)	-
Increase / (decrease) in provisions recognised	187	(24)
Payments	(24)	(7)
Carrying amount at the end of the period	452	390

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

Accordingly, a provision has been reported to reflect unsettled workers compensation claims. The workers compensation provision is based on an actuarial assessment of the outstanding liability as at 30 June 2025 provided by a consulting actuary engaged through the Office of the Commissioner for Public Sector Employment.

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.

Department for Housing and Urban Development
Notes to the financial statements
for the year ended 30 June 2025

6.6 Other non-financial liabilities

	2025	2024
	\$'000	\$'000
<u>Current</u>		
Accommodation incentive	740	739
Total current other liabilities	740	739
<u>Non-current</u>		
Accommodation incentive	4 664	5 404
Total non-current other liabilities	4 664	5 404
Total other liabilities	5 404	6 143

Accommodation incentive liabilities relate to an arrangement with the DIT for office accommodation. DIT has provided fit-out free of charge and 8.5 months rent free at the beginning of the arrangement in 2022-23. The benefit of these incentives is spread over the accommodation term so that each year reported accommodation expenses reflect the economic substance of the office accommodation arrangements and related benefits provided.

Department for Housing and Urban Development
Notes to the financial statements
for the year ended 30 June 2025

7. Other disclosures

7.1 Equity

The asset revaluation surplus is used to record increments in the fair value of data service concession asset to the extent that they offset one another. Relevant amounts are transferred to retained earnings when an asset is derecognised.

7.2 Cash flow

Cash flow reconciliation

	2025	2024
	\$'000	\$'000
<u>Reconciliation of net cash provided by operating activities to net result</u>		
Net cash (used in) / from operating activities	(22 301)	18 383
<u>Add / (less) non-cash items</u>		
Depreciation and amortisation expense of non-current assets	(6 219)	(7 208)
Resources provided free of charge	(1 342)	(1 211)
Asset derecognition	(570)	-
Bad and doubtful debts expense	(1)	140
Resources received free of charge	1 342	1 211
Amortisation of lease incentive	739	739
Revaluation increment	-	16 133
<u>Movement in assets and liabilities</u>		
Increase / (decrease) in receivables	4 017	(445)
Decrease / (increase) in payables	7 940	(11 891)
(Increase) / decrease in provisions	(62)	31
(Increase) in employee related liabilities	(997)	(294)
Net result	<u>(17 454)</u>	<u>15 588</u>

Total cash outflows for leases were \$0.062 million (2024: \$1.112 million).

Department for Housing and Urban Development
Notes to the financial statements
for the year ended 30 June 2025

8. Outlook

8.1 Unrecognised commitments

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

Contractual commitments to acquire property, plant and equipment and intangible asset

	2025	2024
	\$'000	\$'000
Within one year	2 443	958
Total expenditure commitments	2 443	958

The department's commitments are for the provision of specialist application developer support services and leasehold fitout.

Other contractual commitments

	2025	2024
	\$'000	\$'000
Within one year	6 967	18 355
Later than one year but not longer than five years	11 057	26 161
Later than five years	6 308	10 506
Total expenditure commitments	24 332	55 022

The department's other contractual commitments comprise:

- memoranda of administrative arrangements with DIT for accommodation \$19.4 million.
- commitments arising from agreements with contractors, service contracts, consultants, ICT contracts and grant recipients.

8.2 Contingent assets and liabilities

There are no known contingent assets or liabilities as at 30 June 2025.

8.3 Impact of standards and statements not yet effective

The department has assessed the impact of the new and amended Australian Accounting Standards and Interpretations not yet implemented and changes to the Accounting Policy Statements issued by the Treasurer as minimal.

8.4 Events after the reporting period

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

Department for Housing and Urban Development
Notes to the financial statements
for the year ended 30 June 2025

9. Measurement and risk

9.1 Fair value

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

Initial recognition

Non-current tangible assets are initially recorded at cost or at the value of any liabilities assumed, plus any incidental cost involved with the acquisition.

Where assets are acquired at 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 depreciation.

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.

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.

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), and
- 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 2025, the department had no valuations categorised into level 1 and level 2; there were no transfers of assets between level 1 and 2 fair value hierarchy levels and there were no changes in valuation technique.

All assets are classified at level 3 and movement schedules are in note 5.4.

Department for Housing and Urban Development
Notes to the financial statements
for the year ended 30 June 2025

9.2 Financial instruments

Financial risk management

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

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

Liquidity risk

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

Refer to note 6.2 for further information.

Credit risk

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

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

Impairment of financial assets

The department has adopted the simplified impairment approach under AASB 9 and measured lifetime expected credit losses (ECL) on all trade receivables using an allowance matrix as a practical expedient to measure the impairment allowance.

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

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

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

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

Department for Housing and Urban Development
Notes to the financial statements
for the year ended 30 June 2025

9.2. Financial instruments (continued)

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

	Debtor gross carrying amount \$'000	Loss %	Lifetime expected losses \$'000
Current (not past due)	147	1%	1
1 - 30 days past due	1 486	2%	22
31 - 60 days past due	51	9%	4
61 - 90 days past due	-	24%	-
More than 90 days past due	3	54%	2
Loss allowance	1 687		29

Impairment losses relate to receivables arising from contracts with customers that are external to SA Government. Loss rates are based on actual history of credit loss, these rates have been adjusted to reflect differences between previous economic conditions, current conditions and the department's view of the forecast economic conditions over the expected life of the receivables.

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

Receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the failure of a debtor to enter into a payment plan with the department and a failure to make contractual payments for a period of greater than 90 days past due.

There were no receivables written off during the year.

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

Market risk

The department does not trade in foreign currency, nor enter into transactions for speculative purposes, nor for hedging.

In 2024, the department had minor exposure to foreign currency gain / loss due to overseas transactions including the department's overseas representation offices. No gain or loss was made in 2025 (2024: nil).

Categorisation of financial instruments

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

Classification of financial instruments

The department measures all financial instruments at amortised cost.

Receivables and Payables at amortised cost are \$8.38 million (2024: \$2.24 million) and \$12.28 million (2024: \$22.83 million) respectively.

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

**Department for Housing and Urban Development
(DHUD)**

Administered Financial Statements

For the year ended 30 June 2025

Department for Housing and Urban Development
Statement of Administered Comprehensive Income
for the year ended 30 June 2025

	Note	2025 \$'000	2024 \$'000
<u>Administered income</u>			
Appropriation	A2.1	6 612	1 799
Fees and charges	A2.2	473 954	403 381
Intra-government transfers	A2.3	-	441
Interest revenues	A2.4	1 015	1 105
Recoveries and other income	A2.5	34 427	34 389
Total administered income		516 008	441 115
<u>Administered expenses</u>			
Employee related expenses	A3.1	757	1 141
Payments to Consolidated Account	A3.2	444 779	378 056
Intra-government transfers	A3.3	5 235	1 047
Other expenses	A3.5	30 892	25 119
Total administered expenses		481 663	405 363
Net result		34 345	35 752
Total comprehensive result		34 345	35 752

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 for Housing and Urban Development
Statement of Administered Financial Position
As at 30 June 2025

	Note	2025 \$'000	2024 \$'000
<u>Administered current assets</u>			
Cash and cash equivalents	A4.1	47 756	46 659
Receivables	A4.2	1 988	4 022
Total current assets		49 744	50 681
Total assets		49 744	50 681
<u>Administered current liabilities</u>			
Payables	A5.1	39 518	40 646
Other liabilities	A5.4	1 254	889
Contract liabilities	A5.2	34 210	34 210
Employee related liabilities	A5.3	16	22
Total current liabilities		74 998	75 767
<u>Administered non-current liabilities</u>			
Contract liabilities	A5.2	1 299 969	1 334 179
Employee related liabilities	A5.3	47	39
Total non-current liabilities		1 300 016	1 334 218
Total liabilities		1 375 014	1 409 985
Net (liabilities)		(1 325 270)	(1 359 304)
<u>Administered equity</u>			
Retained earnings		(1 325 270)	(1 359 304)
Total equity		(1 325 270)	(1 359 304)

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

Department for Housing and Urban Development
Statement of Administered Cash Flows
for the year ended 30 June 2025

	2025	2024
	\$'000	\$'000
<u>Cash flows from operating activities</u>	Note	
<i><u>Cash inflows</u></i>		
Fees and charges	475 849	401 632
Appropriation	6 612	1 799
Intra-government transfers	-	441
Interest received	1 018	1 088
Other receipts	42	79
<i><u>Cash outflows</u></i>		
Payments to Consolidated Account	(446 376)	(369 553)
Payment of Intra-government transfers	(4 801)	(1 130)
Employee related payments	(755)	(1 123)
Other payments	(30 492)	(24 753)
Net cash from operating activities	A6.1	8 480
		1 097
Net increase in cash and cash equivalents		8 480
Cash and cash equivalents at the beginning of the period		46 659
Cash and cash equivalents at the end of the period	A4.1	46 659

The accompanying notes form part of these financial statements.

Department for Housing and Urban Development
Schedule of Expenses and Income attributable to Administered Programs
for the year ended 30 June 2025

Administered programs - refer note A1.1

	Trade and Investment		Office of the Registrar-General		Office of Valuer-General		Planning and Land Use Services		General/Non Attributable		Total	
	1		2		3		4		5			
	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Administered income												
Appropriation	-	-	-	-	-	-	-	-	6 612	1 799	6 612	1 799
Fees and charges	-	-	444 090	378 888	-	-	29 864	24 489	-	4	473 954	403 381
Intra-government transfers	-	441	-	-	-	-	-	-	-	-	-	441
Interest and investment revenues	-	-	679	766	-	-	-	-	336	339	1 015	1 105
Recoveries and other income	-	-	34 427	34 389	-	-	-	-	-	-	34 427	34 389
Total administered income	-	441	479 196	414 043	-	-	29 864	24 489	6 948	2 142	516 008	441 115
Administered expenses												
Employee related expenses	-	408	-	-	335	329	422	-	-	404	757	1 141
Payments to Consolidated Account	-	-	444 779	378 056	-	-	-	-	-	-	444 779	378 056
Intra-government transfers	-	-	-	-	-	-	1 612	1 047	3 623	-	5 235	1 047
Other	-	118	594	498	-	-	29 813	24 503	485	-	30 892	25 119
Total administered expenses	-	526	445 373	378 554	335	329	31 847	25 550	4 108	404	481 663	405 363
Net result	-	(85)	33 823	35 489	(335)	(329)	(1 983)	(1061)	2 840	1 738	34 345	35 752

Department for Housing and Urban Development
Schedule of Assets and Liabilities attributable to Administered Programs
as at 30 June 2025

Administered programs - refer note A1.1

	Trade and Investment		Office of the Registrar-General		Office of Valuer-General		Planning and Land Use Services		General/Non Attributable		Total	
	1		2		3		4		5			
	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<u>Administered current assets</u>												
Cash and cash equivalents	-	-	-	-	-	-	-	-	47 756	46 659	47 756	46 659
Receivables	-	715	1 805	3 150	-	-	160	-	23	157	1 988	4 022
Total current assets	-	715	1 805	3 150	-	-	160	-	47 779	46 816	49 744	50 681
Total administered assets	-	715	1 805	3 150	-	-	160	-	47 779	46 816	49 744	50 681
<u>Administered current liabilities</u>												
Payables	-	-	38 752	40 123	67	67	699	456	-	-	39 518	40 646
Other current liabilities	-	-	-	-	-	-	-	-	1 254	889	1 254	889
Contract liabilities	-	-	34 210	34 210	-	-	-	-	-	-	34 210	34 210
Employee related liabilities	-	-	-	-	16	22	-	-	-	-	16	22
Total current liabilities	-	-	72 962	74 333	83	89	699	456	1 254	889	74 998	75 767
<u>Administered non-current liabilities</u>												
Contract liabilities	-	-	1 299 969	1 334 179	-	-	-	-	-	-	1 299 969	1 334 179
Employee related liabilities	-	-	-	-	47	39	-	-	-	-	47	39
Total non-current liabilities	-	-	1 299 969	1 334 179	47	39	-	-	-	-	1 300 016	1 334 218
Total administered liabilities	-	-	1 372 931	1 408 512	130	128	699	456	1 254	889	1 375 014	1 409 985
Net assets (liabilities)	-	715	(1 371 126)	(1 405 362)	(130)	(128)	(539)	(456)	46 525	45 927	(1 325 270)	(1 359 304)

Department for Housing and Urban Development

Notes to the administered financial statements

For the year ended 30 June 2025

A1. Basis of preparation and accounting policies

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

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

Administered items of the department include:

- Planning Fees
- Real Property Act Assurance Fund
- Real Property Act Trust Accounts
- Registrar-General and Surveyor-General Statutory Act revenues
- Special Acts - Payment of Ministerial Salary and Allowances
- Special Acts - Payment of Statutory Officer Salaries
- Urban Tree Canopy Offset Scheme
- West Beach Trust – tax equivalent regime
- Worker's Liens Trust Account

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

Office of the Registrar-General

This administered program relates to the fees and charges collected in relation to land title transactions, mainly under the *Real Property Act 1886*.

Planning and Land Use Services

Administering the South Australian Planning and Development system, leading and presenting South Australia's strategic land use and development planning, and assessing applications for land use and development.

Office of the Valuer-General

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

Trade and Investment

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

Department for Housing and Urban Development
Notes to the administered financial statements
For the year ended 30 June 2025

A1.2. 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 and deposit accounts controlled by the department. The budget amounts have not been adjusted to reflect revised budgets or administrative restructures. The budget process is not subject to audit.

Statement of Administered Comprehensive Income	Note	Original Budget	Actual	Variance	Adjustment for Planning and development fund*	Adjusted Variance
		2025	2025		2025	2025
		\$'000	\$'000	\$'000	\$'000	\$'000
Administered Income						
Appropriation		2 477	6 612	4 135	-	4 135
Fees and charges	a)	447 737	473 954	26 217	(30 070)	56 287
Recoveries and other income		35 000	34 427	(573)	-	(573)
SA Government grants, subsidies, and transfers		487	-	(487)	-	(487)
Interest revenue		1 079	1 015	(64)	(1 079)	1 015
Total administered income		486 780	516 008	29 228	(31 149)	60 377
Administered Expenses						
Payments to Consolidated Account	b)	392 388	444 779	52 391	-	52 391
Employee related expenses		1 165	757	(408)	-	(408)
Supplies and services		2 509	-	(2 509)	(1 163)	(1 346)
Grants and subsidies		8 140	-	(8 140)	(8 140)	-
Intra-government transfers		20 225	5 235	(14 990)	(18 482)	3 492
Other expenses		24 897	30 892	5 995	(17)	6 012
Total administered expenses		449 324	481 663	32 339	(27 802)	60 141
Net result		37 456	34 345	(3 111)	(3 347)	236
Total comprehensive result		37 456	34 345	(3 111)	(3 347)	236

Explanations are provided for variances where the variance exceeds the greater of 10 per cent of the original budgeted amount and 5 per cent of original budgeted total expenses, or where the department consider that provision of a variation explanation assists with interpretation and understanding of the financial statements.

*The original budget does not include the financial activities of the Planning and Development Fund. These actual income and expenses are disclosed to allow comparison of original budget and actual performance excluding the activities of the Fund.

- a) Fees and charges were higher than the original budget mainly due to *Real Property Act* revisions to fees and charges and volumes.
- b) Payments to consolidated account were higher than the original budget mainly due to *Real Property Act* revisions to fees and charges and volumes.

Department for Housing and Urban Development
Notes to the administered financial statements
For the year ended 30 June 2025

A1.3. Changes to the department

Transferred out 2024-25

As proclaimed on 27 June 2024 and in accordance with section 9(1) of the *Public Sector Act 2009*, the Trade and Investment functions including Brand SA and the Office of the Agent-General was transferred from the department to the Department of State Development (DSD), effective from 1 July 2024.

Net assets transferred out by the department as a result of these transfers were recognised at their carrying amount. Net assets transferred were treated as a contribution by the government as owner.

The following assets and liabilities for the Office of the Agent General were transferred from the department:

	\$'000
Receivables	311
Total net assets transferred	311

A2. Income

A2.1. Appropriation

	2025	2024
	\$'000	\$'000
Appropriation from Consolidated Account pursuant to the <i>Appropriation Act</i>	5 917	1 799
Appropriation from Governor's Appropriation Fund	695	-
Total revenues from appropriation	6 612	1 799

Appropriations are recognised on receipt.

Total revenues from appropriation consist of \$5.917 million (2024: \$1.799 million) for operational funding.

A2.2. Fees and charges

	2025	2024
	\$'000	\$'000
Regulatory Fees - Land Services	444 090	378 889
Regulatory Fees - Planning and Building	29 864	24 492
Total fees and charges	473 954	403 381

Fees and charges are recognised on receipt.

Department for Housing and Urban Development
Notes to the administered financial statements
For the year ended 30 June 2025

A2.3. Intra-government transfers

	2025	2024
	\$'000	\$'000
Intra-government transfers	-	441
Total Intra-government transfers	-	441

A2.4. Interest revenues

	2025	2024
	\$'000	\$'000
Royalties	679	766
Interest	336	339
Total interest revenues	1 015	1 105

A2.5. Recoveries and other income

	2025	2024
	\$'000	\$'000
Land Services commercialisation	34 210	34 210
Movement in trade receivable allowance	175	120
Other	42	59
Total recoveries and other income	34 427	34 389

Recoveries and other income are recognised on receipt.

Land Services commercialisation of \$34.2 million (2024: \$34.2 million) reflects the straight-line apportionment of the total commercialisation price. The remaining commercialisation price is recognised as unearned revenue, refer to note A5.2.

Department for Housing and Urban Development
Notes to the administered financial statements
For the year ended 30 June 2025

A3. Expenses

A3.1. Employee related expenses

	2025	2024
	\$'000	\$'000
Salaries and wages	674	1 033
Employment on-costs - superannuation	33	47
Long service leave	17	22
Employment on-costs - other	16	15
Annual leave	14	22
Other employment related expense	3	2
Total employee related expenses	757	1 141

The department disburses salaries and allowances pursuant to the *Valuation of Land Act 1971* and the *Parliamentary Remuneration Act 1990* on behalf of the State Government.

In 2024, the department also disbursed salaries and allowances pursuant to the *Agent General Act 1901* on behalf of the State Government.

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

Employee remuneration

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

	2025	2024
	Number	Number
\$291 001 to \$311 000	-	1
\$311 001 to \$331 000	1	-
\$371 001 to \$391 000	-	1
Total number of officers	1	2

Department for Housing and Urban Development
Notes to the administered financial statements
For the year ended 30 June 2025

A3.1. Employee related expenses (continued)

Total remuneration received or receivable by these officers for the year was \$0.318 million (2024: \$0.668 million).

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

A3.2. Payment to Consolidated Account

	2025	2024
	\$'000	\$'000
Payments to Consolidated Account	444 779	378 056
Total payments to Consolidated Account	444 779	378 056

Payments to the SA Government include fees and charges paid directly to the Consolidated Account.

A3.3. Intra-government transfers

	2025	2024
	\$'000	\$'000
Transfer to Outback Communities Authority and Local Government Grants Commission*	3 623	-
West Beach Trust - tax equivalent regime	1 612	1 047
Total intra-government transfers	5 235	1 047

*Transfer to Outback Communities Authority and South Australian Local Government Grants Commission is a transfer of Appropriation received by the department on their behalf.

Department for Housing and Urban Development
Notes to the administered financial statements
For the year ended 30 June 2025

A3.4. Expenditure – SA Business and Non-SA Business

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

Expenditure is inclusive of non-recoverable GST.

	2025	Proportion
	\$'000	SA and non- SA
		businesses
Total expenditure with South Australian businesses	-	-
Total expenditure with non-South Australian businesses	-	-

Classification of 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 sufficient evidence of an assessment made under previous procurement requirements is known to the Department, this was used to determine classification. For contracts where such evidence of prior assessment is not available and for all other contracts, classification is based on the definition of an SA business provided in TI 18.

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

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

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

A3.5. Other expenses

	2025	2024
	\$'000	\$'000
Planning fees	29 779	24 486
Other expenses	518	14
Survey Act Levy	422	343
Copyright fee	77	70
Office expenses	50	59
Refunds	46	17
Short term leases	-	104
Contractors	-	26
Total other expenses	30 892	25 119

Department for Housing and Urban Development
Notes to the administered financial statements
For the year ended 30 June 2025

A4. Financial assets

A4.1. Cash and cash equivalents

	2025	2024
	\$'000	\$'000
Deposits with the Treasurer	47 756	46 659
Total cash and cash equivalents in the Statement of Administered Financial Position	47 756	46 659
Total cash and cash equivalents in the Statement of Administered Cash Flows	47 756	46 659

Cash is measured at nominal amounts.

Interest rate risk

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

Cash includes \$1.254 million (2024: \$0.888 million) for the Worker's Liens Trust Account liability.

A4.2. Receivables

	2025	2024
	\$'000	\$'000
Current receivables		
Statutory receivables		
Receivables	1 467	3 772
Accrued revenue	521	425
Less allowance for doubtful debts	-	(175)
Total statutory receivables	1 988	4 022
Total current receivables	1 988	4 022
Total receivables	1 988	4 022

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.

Department for Housing and Urban Development
Notes to the administered financial statements
For the year ended 30 June 2025

A5. Liabilities

A5.1. Payables

	2025	2024
	\$'000	\$'000
<u>Current</u>		
Accrued expenses	706	160
Other current payables	171	362
Contractual payables	114	-
Statutory payables	38 527	40 124
Total current payables	39 518	40 646
	<hr/>	<hr/>
Total payables	39 518	40 646
	<hr/> <hr/>	<hr/> <hr/>

Payables are measured at nominal amounts.

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

Statutory payables

Statutory payables do not arise from contracts. Statutory payables include government taxes and equivalents as well as statutory fees and charges

Refer to note A8.1 for further information on risk management.

A5.2. Contract liabilities

	2025	2024
	\$'000	\$'000
<u>Current</u>		
Contract liabilities	34 210	34 210
Total current contract liabilities	34 210	34 210
	<hr/>	<hr/>
<u>Non-current</u>		
Contract liabilities	1 299 969	1 334 179
Total non-current contract liabilities	1 299 969	1 334 179
	<hr/>	<hr/>
Total contract liabilities	1 334 179	1 368 389
	<hr/> <hr/>	<hr/> <hr/>

The department has recognised a liability of the unearned revenue arising from the consideration received for the commercialisation of the State's land services operation. The recognition of the unearned revenue is calculated on a straight-line basis over the term of the contract, reducing the liability. The contract liabilities are measured at amortised cost.

Department for Housing and Urban Development
Notes to the administered financial statements
For the year ended 30 June 2025

A5.3. Employee related liabilities

	2025	2024
	\$'000	\$'000
<u>Current</u>		
Annual leave	10	17
Long service leave	3	2
Employment on-costs	2	3
Accrued salaries and wages	1	-
Total current employee related liabilities	16	22
<u>Non-current</u>		
Long service leave	43	35
Employment on-costs	4	4
Total non-current employee related liabilities	47	39
Total employee related liabilities	63	61

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

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

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

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

The salary inflation rate for annual leave and skills, experience and retention leave liability has changed from 2.4% (2024) to 3.2% (2025).

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.

Long service leave - measurement

The liability for long service leave is measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. 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 remains unchanged at 4.25%. (2024: 4.25%).

Department for Housing and Urban Development
Notes to the administered financial statements
For the year ended 30 June 2025

A5.3. Employee related liability (continued)

The actuarial assessment performed by the Department of Treasury and Finance has kept the salary inflation rate at 3.5% (2024: 3.5%) for long service leave liability.

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

The current portion of employee related liabilities reflects the amount for which the department does not have right to defer settlement for at least 12 months after reporting date. For long service leave, the amount relates to leave approved before year end that will be taken within 12 months, expected amount of leave to be approved and taken by eligible employees within 12 months, and expected amount of leave to be paid on termination to eligible employees within 12 months.

Employment on-costs

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

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

As a result of an actuarial assessment performed by the Department of Treasury and Finance the proportion of long service leave taken as leave remains unchanged from the 2024 rate of 44%. The average factor for the calculation of employer superannuation on-costs has changed 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 on employment on-costs and employee related expense is immaterial.

A5.4. Other liabilities

	2025	2024
	\$'000	\$'000
<u>Current</u>		
Worker's Liens Trust Account	1 254	889
Total current other liabilities	1 254	889
Total other liabilities	1 254	889

Department for Housing and Urban Development
Notes to the administered financial statements
For the year ended 30 June 2025

A6. Other disclosures

A6.1. Cash flow reconciliation

	2025	2024
	\$'000	\$'000
Reconciliation of net cash provided by / (used in) operating activities to net result		
Net cash provided by operating activities	1 097	8 480
Add / (less) non-cash items		
Bad and doubtful debts expense	175	120
Land services commercialisation income	34 210	34 210
Movement in assets and liabilities		
(Decrease) / increase in receivables	(1 898)	1 746
Decrease / (increase) in payables	1 128	(8 438)
(Increase) in employee related liabilities	(2)	(18)
(Increase) in other liabilities	(365)	(348)
Net result	34 345	35 752

A7. Outlook

A7.1. Contingent assets and liabilities

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

There are no known contingent assets or liabilities as at 30 June 2025.

A7.2. Impact of standards and statements not yet effective

The department has assessed the impact of the new and amended Australian Accounting Standards and Interpretations not yet implemented and changes to the Accounting Policy Statements issued by the Treasurer as minimal.

A7.3. Events after the reporting period

The Department is not aware of any events after the reporting period.

Department for Housing and Urban Development
Notes to the administered financial statements
For the year ended 30 June 2025

A8. Measurement and risk

A8.1. Financial instruments

Financial risk management

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

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

Liquidity risk

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

Credit risk

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

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

Market risk

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 may arise through its interest bearing liabilities, including borrowings.

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

Classification of financial instruments

The department measures all financial instruments at amortised cost.

Appendix 2: Consultants and contractors engaged by the department

Consultants disclosure

The following is a summary of external consultants that have been engaged by the agency, the nature of work undertaken, and the actual payments made for the work undertaken during the financial year.

Consultancies with a contract value below \$10,000 each

Consultancies	Purpose	\$ Actual payment
All consultancies below \$10,000 each - combined	Various	25 420

Consultancies with a contract value above \$10,000 each

Consultancies	Purpose	\$ Actual payment
Arup Australia Pty Ltd	Greater Adelaide Regional Plan	408 739
Alinea Advisory Pty Ltd	Urban Renewal Advice	167 550
PSA Consulting (Aust)	Regional Planning advice	30 833
Hannan and Partners Pty Ltd	Cyber Security services	15 033
CommuniCare Inc	White Ribbon accreditation	14 500
Partridge Management	Project Management advice and support	11 500
	Total	648 155

Contractors disclosure

The following is a summary of external contractors that have been engaged by the agency, the nature of work undertaken, and the actual payments made for work undertaken during the financial year.

Contractors with a contract value below \$10,000

Contractors	Purpose	\$ Actual payment
All contractors below \$10,000 each - combined	Various	188 819

Contractors with a contract value above \$10,000 each

Contractors	Purpose	\$ Actual payment
Action Market Research Pty Ltd	Conduct customer surveys on the SA planning system	16 000
Acumentis Pty Ltd	Provide a specialised valuation report	64 000
AECOM Australia Pty Ltd	Support development of the Concordia social infrastructure plan	391 910
Aerometrex Limited	Deliver services for the MetroMap 2D Enterprise Plan	29 974
Air Environment	Conduct air quality assessment for the Sellicks Beach growth area	470 699
Alexander & Symonds Pty Ltd	Conduct site survey of the Sellicks Beach growth area	106 500
Alinea Advisory Pty Ltd	Contribute to delivery framework design for urban renewal	16 888
Alison Potter Architecture	Professional services related to Design Panel projects	18 280
Archistar Pty Ltd	Deliver services for the Plan SA automatic assessment pilot	35 370
Architectus Group Pty Ltd	Professional services related to Design Panel projects	12 090
Arup Australia Pty Ltd	Conduct greenfield growth investigations for the Greater Adelaide Regional Plan	111 608
Ashton Raggatt McDougall Pty Ltd	Provide wind consultancy report to Planning and Building	85 040

Contractors	Purpose	\$ Actual payment
Aspect Studios Pty Ltd	Professional services related to Design Panel projects	10 625
Attorney-General's Department	Provide legal advisory services	10 527
Aurecon Australasia Pty Ltd	Provide services on open space strategy for the Greater Adelaide Regional Plan	121 303
Baukultur Pty Ltd	Professional services related to Design Panel projects	18 250
BDO Services Pty Ltd	Deliver audit and risk management services	51 108
Birubi Australia Pty Ltd	Deliver municipal service support for Davenport	120 000
Cablelink Communications	Supply and install electrical products	17 655
Climbing Tree Creations	Deliver nature play space services under the Municipal Services Program	10 000
Corporate Conversation Pty Ltd	Provide professional training and support service for staff	124,220
CorporateConnect.AB Pty Ltd	Deliver municipal services for Aboriginal community administration project	154 692
Cushman & Wakefield	Provide project management support	33 914
District Council of Coober Pedy	Administrator costs for the District Council of Cooper Pedy	112 500
Egis Oceania Pty Ltd	Provide services related to Growth Area Engineering Standards	259 386
Egis Oceania Pty Ltd	Review the District Council of Coober Pedy service level and Asset Management Plan	201 271
Ekistics Planning and Design	Deliver master planning services for the Port Augusta activity	107 940

Contractors	Purpose	\$ Actual payment
	centre on behalf of Planning and Building	
EP Recycling Specialists	Deliver waste collection services for Ceduna Aboriginal Homelands	60 502
EP Recycling Specialists	Deliver waste collection services in Davenport	60 501
Ethos Urban Pty Ltd	Deliver landscape and visual impact assessment for the Concordia growth area	48 209
FIRCY Pty Ltd	Conduct IT security review for Plan SA IT systems	10 792
Future Urban Pty Ltd	Conduct rural interface assessment for the Concordia growth area	28 040
Future Urban Pty Ltd	Deliver engagement planning and workshops on minor variations in practice directions	24 500
FYFE Pty Ltd	Conduct geodetic survey of Port Pirie on behalf of the Office of the Surveyor-General	186 140
FYFE Pty Ltd	Conduct geodetic surveys in Ashbourne and Finniss for the Office of Surveyor-General	80 860
Gerard Busch	Engage for contracting, development, and process improvement initiatives within the Office of Valuer-General	39 750
GHD Pty Ltd	Lead project management and initiation activities for Aboriginal cultural heritage planning in the Concordia growth area	99 930
GHD Pty Ltd	Conduct cultural heritage assessment for the Sellicks Beach growth area	56 203
Global South Pty Ltd	Professional services related to Design Panel projects	30 524

Contractors	Purpose	\$ Actual payment
Greenhill Engineers Pty Ltd	Conduct assessment of the state-wide flood overlay	14 613
Hannan & Partners Pty Ltd	Deliver cyber security services to support ICT operations	148 312
Hansen Partnership Pty Ltd	Provide urban design review service to Sellicks Beach growth area	117 628
Hassell Ltd	Professional services related to Design Panel projects	13 800
Holmes Dyer Pty Ltd	Prepare draft content for the Murray Mallee Regional Plan	99 870
Infrastructure SA	Review technical, commercial, and strategic aspects of wastewater proposals and related projects	66 950
Intelligent Business Research Services	Participate in research and advisory service membership	21 263
Intermethod	Conduct social infrastructure assessment for the Sellicks Beach growth area	38 370
Jabba Design Pty Ltd	Conduct policy testing for car parking and garages under the Vehicle Parking Bill	13 400
JBS&G Australia Pty Ltd	Conduct preliminary site investigations for the Sellicks Beach Code Amendment	26 795
JBS&G Australia Pty Ltd	Support for community impact messaging for Northern suburbs water and wastewater infrastructure	22 680
John Bested & Associates	Provide maintenance and coordination of survey marks for the Office of the Surveyor-General	264 042
KPMG	Facilitate workshop on affordable housing policy levers	31 900

Contractors	Purpose	\$ Actual payment
Land Services SA Operating	Support the Land Services SA and Office of Valuer-General joint venture reform project	13 688
Louis Palumbo	Conduct independent assessment of an accredited professional application	12 500
Mark Haycox Urban Design & Landscape Architecture	Professional services related to Design Panel projects	36 017
Megan Hender Consulting	Conduct operational review for the Office of the Registrar-General	16 000
Mesh Livable Urban Communities Pty Ltd	Provide urban design services for the Concordia growth area	260 152
Mesh Livable Urban Communities Pty Ltd	Draft structure planning guidelines	45 971
Mesh Livable Urban Communities Pty Ltd	Support development of the infrastructure funding plan for the Concordia growth area	12 231
Mesh Livable Urban Communities Pty Ltd	Support development of the infrastructure funding plan for the Sellicks Beach growth area	14 381
Michael O'Neil Consulting	Conduct financial review to support housing initiatives in the Upper Spencer Gulf	12 540
NEC Australia Pty Ltd	Deliver networking infrastructure planning for office space	14 039
Ngadjuri Nation Aboriginal Corporation	Conduct heritage assessment for the Concordia growth area	31 436
Oak Valley (Maralinga) Inc	Provide municipal services to the Oak Valley Community	70 000
Partridge Management	Provide reporting and monitoring frameworks on the Housing Roadmap program	50 000
Partridge Management	Provide an analysis and improvement report on Property	20 000

Contractors	Purpose	\$ Actual payment
	Interest reports, Section 7 searches, and Title linking.	
Peter Mould Architect Pty Ltd	Professional services related to Design Panel projects	15 113
Planning Studio Pty Ltd	Provide reports on land division evaluations	37 707
Planning Studio Pty Ltd	Conduct code amendment investigations	79 320
PointData Pty Ltd	Assess and prioritise urban infill opportunities	98 113
ProManage Australia Pty Ltd	Provide employment lands investigations, employment trend analysis, and employment land strategy of Greater Adelaide Regional Plan	65 820
PSA Consulting (Australia)	Provide regional planning advice on Greater Adelaide Regional Plan	31 325
RAW Personnel Heritage	Conduct cultural heritage survey for the Concordia project	39 783
RAW Personnel Heritage	Conduct archaeological and ethnographic survey at Sellicks Beach	10 377
Redshield Security Australia	Deliver endpoint protection testing services for Planning and Building	10 000
Resonate Consultants Pty Ltd	Review interface management and design code policy for the Office for Design and Architecture SA	25 000
Robert Nation	Professional services related to Design Panel projects	10 173
SA Country Fire Service	Conduct bushfire attack level assessments across three growth areas	18 426

Contractors	Purpose	\$ Actual payment
Schored Projects	Professional services related to Design Panel projects	11 716
Senversa Pty Ltd	Conduct preliminary site investigation for the Concordia growth area	21 254
Sonus Pty Ltd	Conduct interface and environmental noise assessment at Sellicks Beach	26,100
Start Horizon	Professional services related to Design Panel projects	19 217
Straight Lines Consultancy	Provide expert analysis and advisory services to the Office of Local Government	31 480
TECON Australia Pty Ltd	Review the development approval process for private bushfire shelters	36 300
The Plumber	Deliver municipal services support for Raukkan and Kalparrin communities	17 819
Thomson Planning Pty Ltd	Provide planning advice to support development application assessments	38 950
Tonkin Consulting Pty Ltd	Review and develop the Concordia growth area stormwater management strategy	58 299
Umwelt (Australia) Pty Ltd	Conduct ecological field assessment to support site planning	48 074
University of Adelaide	Review the <i>Real Property Act 1886</i>	20 000
Urbis Ltd	Review and analyse the Concordia Economic Strategy Addendum	109 721
URPS	Prepare draft materials to support engagement for the Greater Adelaide Regional Plan	43 485

Contractors	Purpose	\$ Actual payment
URPS	Engage experienced land use planners and specialists to support strategic planning	82 552
URPS	Deliver strategic planning support for regional development	107 369
Veolia Environmental Services	Deliver waste collection services under the Municipal Services Program across multiple locations	61 425
Verity Design	Deliver graphic design services for the Greater Adelaide Regional Plan	59 200
Versent Pty Ltd	Develop concept design for the Valuation Viewer for the Office of the Valuer-General	72 281
WGA Pty Ltd	Conduct geotechnical assessment to support planning in the Concordia growth area	16 900
WGA Pty Ltd	Review and develop the Sellicks Beach growth area stormwater management strategy	74 739
Wiltya Vari Services	Deliver major works contracts in partnership with Yorke Peninsula Council	19 032
Yup Yup Labs Pty Ltd	Develop the Certificate of Occupancy plain English guide	48 525
	Total	6 391 871