Government of South Australia

Department for Housing and Urban Development

2025-26 Annual Report

DEPARTMENT FOR HOUSING AND URBAN DEVELOPMENT

Level 13, 1 King William Street, Adelaide 5000

https://www.dhud.sa.gov.au

Contact phone number:	08 8235 5478
Contact email:	dhud.reception@sa.gov.au
ISSN:	3083-435X
Date presented to Minister:	30 September 2026

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

Hon Rhiannon Pearce
Minister for Local Government

This annual report will be presented to Parliament to meet the statutory reporting requirements of *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 2026 Signature 

From the Chief Executive



As Chief Executive of South Australia's Department for Housing and Urban Development, I am proud of the progress we have made since the launch of the Premier's Housing Roadmap and of the role the department is playing in responding to one of the state's most pressing challenges.

This work is improving housing access and supply across South Australia, with a target of 13,500 new homes each year, supported by coordinated planning, policy reform and infrastructure investment.

In 2025-26, our achievements included accelerating housing delivery by supporting Adelaide's northern First Home Buyer neighbourhood, Southwark Grounds, Rent-

to-Own homes, the Inner-South masterplan, critical water and sewer infrastructure, and establishing an infrastructure scheme for Concordia.

This work is being coordinated across government, with progress actively monitored against key milestones to ensure commitments move from announcement to delivery.

Across the department, our teams continued to be recognised for their innovation, expertise and impact, including teams such as Geospatial Information Services, with multiple award wins, commendations and finalist nominations celebrating their work.

With strong partnerships across government, industry and the community, we will continue to build on this momentum and deliver more homes, in the right places, for South Australians now and into the future.



David Reynolds PSM
Chief Executive
Department for Housing and Urban Development

Contents

Overview: about the agency 6

Our strategic focus 6

Our organisational structure 9

Changes to the agency 9

Our ministers 10

Our executive team 10

Legislation administered by the agency 11

Minister for Planning 11

Other related agencies (within the minister's area of responsibility) 12

The agency's performance 13

Performance at a glance 13

Agency specific objectives and performance 14

Corporate performance summary 22

Employment opportunity programs 22

Agency performance management and development systems 23

Work health, safety and return to work programs 23

Executive employment in the agency 24

Financial performance 25

Financial performance at a glance 25

Consultants disclosure 26

Contractors disclosure 27

Contracts entered into with SA businesses and non-SA businesses 34

Risk management 35

Risk and audit at a glance 35

Fraud detected in the agency 35

Strategies implemented to control and prevent fraud 35

Public interest disclosure 35

Reporting required under any other act or regulation 37

Reporting required under the *Climate Change and Greenhouse Emissions Reduction Act 2007* 37

Public complaints 38

Number of public complaints reported 38

Additional metrics 40
Service improvements 40
Compliance statement 40

Appendix: Audited financial statements 2025-26 41

Overview: about the agency

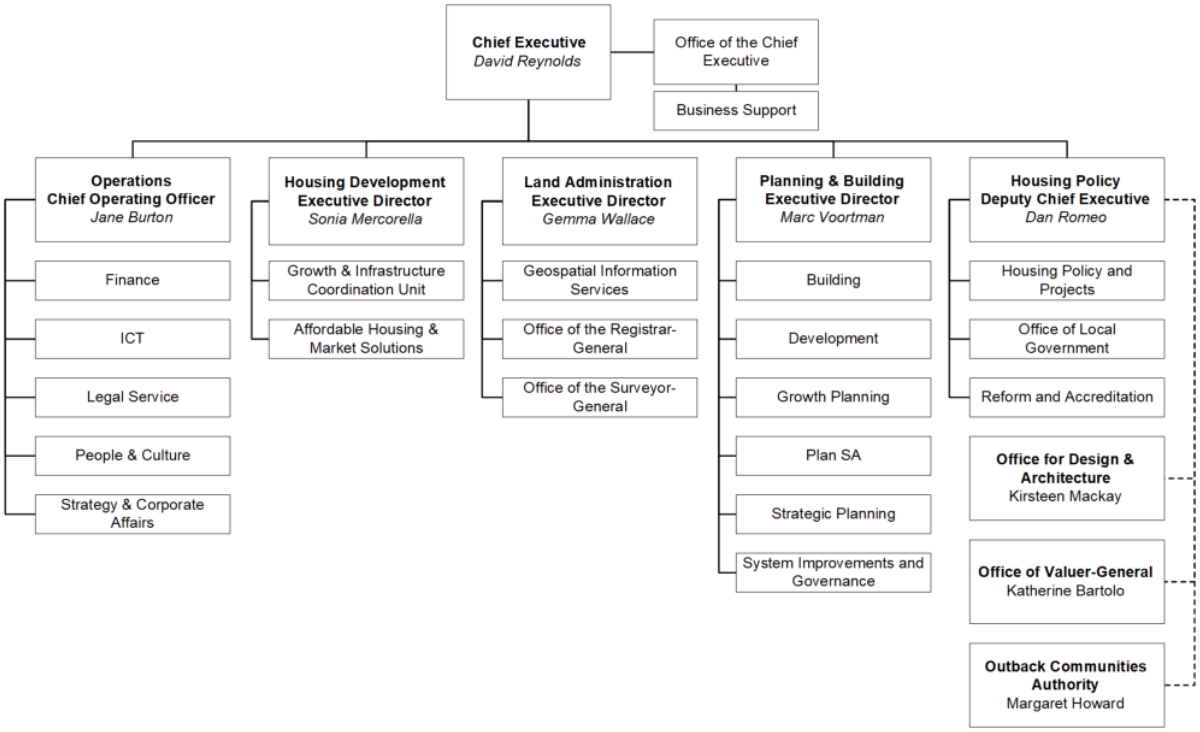
Our strategic focus

Our purpose	We bring together the essential pieces of the housing and urban development system – policy, planning, land, infrastructure, design, development and partnerships – to enable the delivery of well-planned places, economic activity and smarter, faster, more equitable housing outcomes across South Australia. We work with government, communities and partners to plan, coordinate and steward housing, building, land use and urban development outcomes to support economic development and future communities. We: • Shape housing, land use and urban development policy and system settings. • Coordinate and accelerate housing, land supply and infrastructure delivery with partners. • Plan for growth and renewal in cities, regions and communities. • Enable diverse housing options that meet the needs of diverse households. • Manage statutory land, real property and surveying functions and associated data for the state, including upholding the integrity of the state's land titles and tenure system. • Promote good urban design and liveability. • Support local government decision making and better outcomes for metropolitan, regional and outback communities.
Our vision	***A place for everyone.*** South Australia's communities are well planned, connected and liveable, supporting access to housing, quality of life and prosperity for people, now and into the future.
Our values	**Service** – Proudly serve the community and Government of South Australia. **Professionalism** – Strive for excellence. **Trust** – Have confidence in the ability of others. **Respect** – Value every individual. **Collaboration and engagement** – Create solutions together.

	Honesty and integrity – Act truthfully, consistently and fairly. **Courage and tenacity** – Never give up. **Sustainability** – Work to get the best results for current and future generations of South Australians.
Our functions, objectives and deliverables	**Housing Development** Affordable Housing and Market Solutions – 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. This includes the HomeSeeker SA website. Growth and Infrastructure Coordination Unit – We coordinate infrastructure planning and delivery to support housing and growth across South Australia. Working with government agencies, councils, industry and service providers, we help unlock housing and employment land by removing barriers and enabling development-ready sites. This includes supporting infrastructure schemes. **Housing Policy** Housing Policy and Projects – We help lead and shape strategic policy development, contributing to agency-led policy. We seek to optimise policy and delivery alignment to meet government and agency objectives, through the coordination, monitoring and the provision of strategic advice. Reform and Accreditation – We are responsible for legislative reform within the Planning, Housing Infrastructure, and Housing and Urban Development portfolios. We also progress amendments to statutory instruments under the *Planning, Development and Infrastructure Act 2016*, and manage the Accredited Professionals Scheme on behalf of the Accreditation Authority. **Land Administration** – The Land Administration Division is a team of professionals with expertise spanning surveying, geospatial information, land information systems, regulatory services, land title integrity and property law. We are responsible for the stewardship of South Australia's land administration framework, including land titling, the state cadastre, geospatial infrastructure, and the state's core land information systems and registers. Our role is to ensure these foundations remain accurate, trusted and accessible while supporting secure property ownership, enabling informed decision-making and helping to accelerate housing delivery across the state. The division includes Geospatial Information Services, Office of the Registrar-General and Office of the Surveyor-General.

	Office for Design and Architecture SA – We provide independent and expert design advice to Cabinet, the State Planning Commission, the State Commission Assessment Panel, state agencies, local governments, and the private sector to support public value and community benefit through good design. ODASA oversees the state's Design Review programs, supports strategic development and policy projects, and administers specific legislation on behalf of the Minister for Planning. **Office of Local Government** – We provide 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, the South Australian Local Government Grants Commission, the South Australian Local Government Boundaries Commission and the Behavioural Standards Panel. **Office of the Valuer-General** – We are the independent authority responsible for statutory property valuations across South Australia. The Office of the Valuer-General safeguards the interests of South Australians by ensuring the integrity and accuracy of these valuations across the state. **Operations** – We are the heart of the department. We provide the support that enables others to work effectively. **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.

Our organisational structure



Changes to the agency

During 2025-26, the following changes to the agency's structure and objectives were made due to internal reviews or machinery of government changes:

- Effective from 5 October 2025, a realignment of leadership functions resulted in the establishment of the Land Administration Division. As part of these changes, the Geospatial, Data Science and Analytics unit changed reporting lines and was formally renamed to Geospatial Information Services.
- Following the creation of the Housing Policy and Projects business unit, the internal Policy and Coordination and Project Coordination teams transferred to Housing Policy and Projects. In addition, the Planning Reform and Governance team was formally renamed to Reform and Accreditation. These changes were implemented from 15 October 2025.
- Effective from 19 December 2025, the Planning and Building Directorate undertook a structural realignment to support the implementation of a growth management framework and the transition of the planning team from strategic planning to implementation-focused activities. As a part of the realignment, two new business units were established: Growth Planning, and System Improvements and Governance.

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 previously served in the Australian Parliament as the Member for Wakefield and Spence from 2007.



Hon Rhiannon Pearce MP
Minister for Local Government

Minister Rhiannon Pearce is also responsible for the Emergency Services and Recreation, Sport and Racing portfolios. She was elected to the South Australian Parliament as the Member for King in 2022.

Our executive team

David Reynolds PSM, Chief Executive
Daniel Romeo, Deputy Chief Executive
Jane Burton, Chief Operating Officer
Marc Voortman, Executive Director – Planning and Building
Sonia Mercorella, Executive Director – Housing Development
Gemma Wallace, Executive Director – Land Administration and Registrar-General
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

Northern Parklands Act 2025

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 minister's area of responsibility)

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

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

Hon Rhiannon Pearce 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 2025-26 year include:

- Recorded the highest number of homes completed in South Australia in 40 years, with 13,477 dwellings completed during 2025.
- Recorded continued growth in housing and planning approvals, with dwelling approvals up 4.4 per cent (since June 2025) to 15,211 for the year ending June 2026, supporting increased housing supply across South Australia.
- Continued to implement 105 Housing Roadmap actions with 55 actions already complete.
- Supported legislative reforms under the Housing Roadmap, including removing the legislative barrier to enable a pathway for electronic execution and lodgement of division dealings.
- Developed and released six regional plans to provide a clear pathway for strategic growth in regions across South Australia.
- Implemented the Southwark Grounds Code Amendment raising maximum allowable building heights across the site, enabling an increase in the planned housing yield by around 400 additional homes to help meet future housing demand.
- Initiated the City Building Heights Code Amendment, to increase maximum building heights across the CBD, and executed an agreement with the Commonwealth to streamline Adelaide Airport Obstacle Limitation Surface (OLS) referral responses through an Area Approval mechanism.
- Strengthened heritage protections for twentieth-century suburbs, preserving South Australia's modern built heritage while supporting appropriate development.
- Finalised the Concordia Code Amendment and South Australia's first infrastructure scheme, supporting planning for 12,000 new homes, 25,000 to 30,000 residents, reserved land for key public infrastructure and secured sites for major social infrastructure, including the new northern hospital.
- Provided design advice to the State Commission Assessment Panel for 44 significant development projects and reviewed private and public sector developments.
- Commenced the *Northern Parklands Act 2026* and master planning for the Northern Park Lands.
- Initiated the South Australian Property and Planning Atlas upgrade enhancing the public's ability to interrogate and understand the state's complex planning rules.
- Implemented a land administration process improvement program, including data sharing and compliance framework uplift, to ensure contemporary

oversight of Land Services SA, Electronic Network Lodgment Operators, and State Information Assets.

- Supported the Minister for Planning in undertaking the statutory functions of the *Geographical Names Act 1991* and *Roads (Opening and Closing) Act 1991* to facilitate several urban developments, including the new suburb Southwark, and the realignment of Paralowie/Bolivar and Bowden/Brompton suburb boundaries.
- Promoted built environment careers through school expos and interactive workshops to support the future workforce.
- Commenced the Statutes Amendment (Local Government Elections Review) Act 2025.
- Established the Community Engagement Charter to underpin a new approach to councils' public consultation under the *Local Government Act 1999*.

Key housing partnerships and milestones:

- Renewal SA: Progressed land rezoning by the state government to pave the way for even more homes to be built in the Playford Alive development, as the future of new northern communities continues to take shape. For comprehensive updates, visit Renewal SA.
- SA Water: Critical water and sewer infrastructure reached a major milestone, with more than 50,000 metres of pipe installed to unlock capacity for more homes, marking 67 per cent of the total pipeline delivery under the Housing Roadmap. For detailed project milestones, refer to SA Water.
- South Australian Housing Trust: Renters seeking a pathway to home ownership were invited to apply for the largest release of homes under the State Government's Rent-to-Own scheme in Adelaide's south, with 32 family-friendly homes due for completion by mid-2026. 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 Greater Adelaide Regional Plan actions.	Continued implementation
	Develop, investigate and engage on six country regional plans.	Completed
	Deliver Code Amendments.	Delivered: • Concordia Code Amendment • Sellicks Code Amendment

		• Smithfield Regeneration Code Amendment; and • Seaton Code Amendment
Ensuring housing developments across the state have the infrastructure they need, so we can fast track the delivery of housing for South Australians.	Progress infrastructure planning at key government growth and development sites.	Progressed infrastructure investigations, planning and delivery activities for priority growth areas including Concordia, Angle Vale, Murray Bridge and Greater Edinburgh Park.
	Deliver and implement infrastructure schemes and planning tools.	Established and implemented the state's infrastructure scheme framework, including appointing the state's first Scheme Coordinator and delivering the first infrastructure scheme for the Concordia growth area to enable coordinated infrastructure funding and delivery.
	Progress the Social Infrastructure Planning Guide for Growth Areas and the Design Standard – Engineering Requirements for Land Divisions.	Progressing
Developing and implementing housing policy and coordinating the alignment of policy and cross-agency delivery to accelerate housing for all South Australians.	Monitor and report on the Housing Roadmap commitments and commence preparation of an update of the Housing Roadmap.	Of the 105 Housing Roadmap actions 55 actions are already complete. Commenced preparation of the Housing Roadmap update.
	Coordinate the progression and reporting to the state government of state housing delivery priorities.	Ongoing
	Lead a coordinated approach to accessing Commonwealth	Ongoing

	Government funding opportunities to support housing delivery for South Australians.	
	Continue to implement the government's response to the Expert Panel.	Continued implementation
Managing the state's affordable housing policies, funding objectives and outcomes.	Grow the pipeline of committed affordable housing outcomes across South Australia in cooperation with the development sector and government agencies.	Pipeline of committed affordable housing outcomes exceeds 6,500 for the first time.
	Review the HomeSeeker SA website and social media performance and implement strategies to enhance user experience and engagement.	For the fourth consecutive year, the department achieved a record number of listings for affordably priced properties and sales to eligible buyers as well as an increase in website subscribers.
Promoting the value of good design to deliver public value and community benefit.	Partner with Renewal SA to support delivery of high-quality urban infill and growth areas.	Provided design advice to support the delivery of Southwark Grounds and Forestville, focusing on creating healthy, connected, well-serviced mixed-use communities.
	Deliver the Northern Park Lands Master Plan on behalf of the Northern Park Lands Trust.	Led development of the draft Northern Park Lands Master Plan ahead of public consultation.
	Establish sustainable greening initiatives and set specified green infrastructure requirements for major projects.	Integrated green infrastructure across major projects, including the North-South Corridor — Torrens to Darlington project, Mount Barker and Verdun interchange upgrades, Lefevre Peninsula Upgrades, Tram Grade Separation Projects, James Congdon Drive and Sir Donald Bradman Drive Intersection Upgrade,

		Richmond Road and Railway Terrace Intersection Upgrade, Anzac Highway median irrigation replacement and Collinswood Pocket Park.
	Support the Department for Infrastructure and Transport and the Department for Education with delivery of the Murray Bridge and Gawler Technical Colleges.	Provided early-stage design advice to support delivery of both Technical Colleges.
	Provide independent design advice and strategic guidance to the Department for Infrastructure and Transport on the Torrens to Darlington Project.	Provided design advice.
	Provide independent design advice to the State Commission Assessment Panel in relation to significant development applications.	Provided design advice for 44 significant development projects and reviewed private and public sector developments.
Ensure fair and equitable statutory property valuations across South Australia, as the state's independent authority on property valuations in accordance with the *Valuation of Land Act 1971*.	Administer the appointment of the next three-year term of the Valuation Review Panels, in accordance with section 25A of the *Valuation of Land Act 1971*, to support the independent review by valuer process.	Panels appointed from 30 January 2026 and expiring on 29 January 2029.
	Deliver the 2025-26 general valuation (date of valuation 1 January 2025) which comes into force on 1 July 2025.	Delivered
	Increase awareness and promotion of the valuation profession career pathway through	Ongoing

	internship opportunities and participation at senior school and college career expos.	
	Continue to promote transparency through the publication of a range of fact sheets, informative videos and the Valuer-General's Year in Review published 1 July.	Ongoing
Maintaining the integrity of South Australia's land titles registry and overseeing efficient property transaction and title registration services that provide certainty of ownership, support investment and enable housing delivery across the state. Perform statutory functions under the *Real Property Act 1886* and related legislation including *Electronic Conveyancing National Law*.	Support legislative reforms under the Housing Roadmap, removing the legislative barrier to enable a pathway for electronic execution and lodgement of division dealings.	Completed through passage and commencement of the *Statutes Amendment (Planning and Other Matters) Act 2025.*
	Support legislative change to enable the electronic signing of deeds.	Completed through passage and commencement of the *Statutes Amendment (Planning and Other Matters) Act 2025.*
	Support the commencement of the South Australian Property and Planning Atlas improvement program to uplift the state's spatial land information framework, including through the use of artificial intelligence.	Completed. Investigations and implementation will be progressed by the Geospatial Information Services Directorate with continued input from the Office of the Registrar-General on titling-related enhancements.
	Investigate implementation of recommendations made by the South Australian Law Reform Institute in undertaking its review of the *Real Property Act 1886*.	Ongoing, with some priority reforms completed.
	Partner with Land Services SA to deliver industry-facing tools enabling a cheque	Completed

	replacement payment pathway and a new subscriber compliance portal to enable secure uploading of compliance evidence.	
	Implement a process improvement program, including data sharing and compliance framework uplift to ensure contemporary oversight of Land Services SA, Electronic Network Lodgment Operators and State Information Assets.	Ongoing. Implementation of the process improvement program is progressing through a series of initiatives aimed at strengthening governance, oversight and assurance arrangements across land administration services.
Ensure accurate and reliable land boundary surveying and land tenure administration across South Australia, in line with our role as the government authority on property boundaries and land tenure and statutory responsibilities under the *Survey Act 1992*, *Geographical Names Act 1991* and *Roads (Opening and Closing) Act 1991*.	Monitor compliance with the *Survey Act 1992* and support the surveying profession and government agencies with education and advice on complex land surveying matters, particularly the North-South Corridor Tunnels and new Women's and Children's Hospital.	Ongoing. Advice on North-South Corridor Tunnels and new Women's and Children's Hospital projects completed in 2025-26.
	Support the Built Environment Education Taskforce and Flinders University with the promotion of the surveying profession and related tertiary education courses at school career expos and immersive interactive workshops to ensure a pipeline of students and graduates to sustain the industry into the future.	Ongoing
	Provide fit-for-purpose surveying infrastructure to ensure land boundary surveys can be carried out with a high degree of	Ongoing

	accuracy, traceability and integrity by maintaining a network of accurately coordinated permanent survey marks.	
	Support the Minister for Planning in undertaking the statutory functions of the *Geographical Names Act 1991* and *Roads (Opening and Closing) Act 1991* to facilitate several urban developments, including the new suburb Southwark, and the realignment of Paralowie/Bolivar and Bowden/Brompton suburb boundaries.	Ongoing. Naming of the new suburb Southwark and realignment of Paralowie/Bolivar and Bowden/Brompton suburb boundaries completed in 2025-26.
	Provide support and advice to local government authorities for urban and rural addressing.	Ongoing
	Supported the Attorney-General Department's Native Title Claims Unit by providing accurate and comprehensive land parcel tenure history and mapping for Native Title claims lodged with the Federal Court.	Ongoing
Consulting with local councils and providing advice on the constitution and operations of local government, particularly the legal framework for councils' operations.	Complete the review of the 2022 local government periodic elections and finalise the introduction of the Community Engagement Charter.	Completed
	Support the District Council of Coober Pedy to conduct and complete an asset and service review in relation to	Supported

	municipal service delivery.	
	Finalise the State-Local Government Economic Partnership Accord to provide councils with access to the State Coordinator-General's functions.	Completed
	Support the finalisation of the inquiry by the South Australian Local Government Boundaries Commission into the boundary proposal from the Town of Gawler and progress the inquiry from the Campbelltown City Council.	Town of Gawler is complete and other inquiries are ongoing.

Corporate performance summary

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

Employment opportunity programs

Program name	Performance
Career Pathways	In the 2025-26 financial year one graduate, one trainee and two interns joined the department.
Diversity Equity and Inclusion (DEI)	The department finalised and launched the Disability Access and Inclusion Plan (DAIP) and Autism Action Plan (AAP), which include actions and measures that will strengthen the department's commitment to being a truly inclusive workplace.
People Matter Employee Survey (PMES)	Following the 2024 People Matter Employee Survey, the department developed an action plan, which outlines measures aimed at building engagement, wellbeing and workplace culture. The key themes highlighted by employees as areas of focus were collaboration and communication, ensuring inclusion and fairness in decision making, looking at career development and progression, and managing workload. The department has implemented a number of key actions from the plan and will continue this work over the coming months.
Gender Equality and Respect	Re-accreditation as a White Ribbon Australia accredited workplace took place in September 2025 confirming the department's commitment to gender equality, safety and respect. To coincide with the White Ribbon re-accreditation, the department launched its White Ribbon Action Plan, which sets out how we will sustain ongoing accreditation. The department continued to support events such as the Adelaide International Women's Day Breakfast.
Reconciliation Action Plan (RAP)	The department's RAP will conclude in July 2026 and planning is underway to develop a new Innovate RAP.

Agency performance management and development systems

Performance management and development system	Performance
Performance development discussions	In 2025-26, 83 per cent of employees participated in performance development discussions. Managers and employees were provided with ongoing support through the People and Culture team, written resources and conversation guides.

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. Consistently achieved Work Health and Safety key performance indicators aligned to the South Australian Government performance measures.
Wellbeing	Continued to offer a wellbeing program, including preventative and restorative offerings. A revitalised wellbeing committee meets monthly.
Respectful Behaviours	Continued to offer psychosocial hazard training, regular reporting of issues and outcomes to staff and managers. Senior HR business partners have received additional psychosocial hazard investigation training.

Workplace injury claims	Current year 2025-26	Past year 2024-25	% change (+ / -)
Total new workplace injury claims	2	2	0%
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%

** 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	Current year 2025-26	Past year 2024-25	% change (+ / -)
Number of notifiable incidents (*Work Health and Safety Act 2012*, Part 3)	0	1	-100%
Number of provisional improvement, improvement and prohibition notices (*Work Health and Safety Act 2012* Sections 90, 191 and 195)	0	0	0%

Return to work costs**	Current year 2025-26	Past year 2024-25	% change (+ / -)
Total gross workers compensation expenditure ($)	$13,788	$32,050	-57%
Income support payments – gross ($)	$4,612	$7,154	-36%

*** Before third-party recovery*

Data for previous years is available at: https://data.sa.gov.au/data/dataset/department-for-housing-and-urban-development-annual-report-statistics

Executive employment in the agency

Executive classification	Number of executives
EXEC0F	1
EXEC0C	0
EXEC00	1
SAES2	6
SAES1	10

Data for previous years is available at: https://data.sa.gov.au/data/dataset/department-for-housing-and-urban-development-annual-report-statistics

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. The information is unaudited. Full audited financial statements are attached to this report.

For the financial year ended 30 June 2026, DHUD's net result was an operating surplus of $15.4 million, which was $18.6 million favourable compared to the initial budget.

Major variations included:

- Total income was $32 million higher than initial budget, primarily due to infrastructure scheme funding and increased land administration dealings.
- Total expenses were $13.5 million higher than the initial budget, primarily due to increased land administration contract outlays and salaries following enterprise bargaining outcomes.

The total comprehensive result was greater than the net result by $72.0 million due to changes in property, plant and equipment asset revaluations.

Statement of comprehensive income	**2025-26 Budget $000s**	**2025-26 Actual $000s**	**Variation $000s**	**Past year 2024-25 Actual $000s**
Total income	175,505	207,533	32,028	178,926
Total expenses	178,705	192,116	13,411	196,380
Net result	**(3,200)**	**15,417**	**18,617**	**(17,454)**
Total comprehensive result	**(3,200)**	**87,443**	**90,643**	**24,762**

Statement of financial position	**2025-26 Budget $000s**	**2025-26 Actual $000s**	**Variation $000s**	**Past year 2024-25 Actual $000s**
Current assets	28,215	38,669	10,454	18,673
Non-current assets	356,196	466,123	109,927	396,927
Total assets	**384,411**	**504,792**	**120,381**	**415,600**
Current liabilities	29,902	19,357	(10,545)	18,028
Non-current liabilities	12,681	11,636	(1,045)	11,216
Total liabilities	**42,583**	**30,993**	**(11,590)**	**29,244**

Statement of financial position	2025-26 Budget $000s	2025-26 Actual $000s	Variation $000s	Past year 2024-25 Actual $000s
Net assets	**341,828**	**473,799**	**131,971**	**386,356**
Equity	**341,828**	**473,799**	**131,971**	**386,356**

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	$13,500

Consultancies with a contract value above $10,000 each

Consultancies	Purpose	Actual payment
Arup Australia Pty Ltd	Dry Creek Code Amendment investigations	$472,639
Bee Squared Consultants Pty Ltd	Code Amendment and land division process improvement	$120,000
Woolpert Australia Pty Ltd	Cadastral realignment	$90,365
PSA Consulting (Australia) Pty Ltd	HomeSeeker SA Affordable Housing	$44,535
Adelaide University	Housing Preferences Analysis	$36,363
Intelligent Business Research Services Pty Ltd	IT coaching and strategic guidance	$27,000
The Procare Group Pty Ltd	Field Consultants Report	$12,288

Consultancies	Purpose	Actual payment
Taarnby Pty Ltd	HomeSeeker SA Affordable Housing	$10,500
	Total	**$813,690**

Data for previous years is available at: https://data.sa.gov.au/data/dataset/department-for-housing-and-urban-development-annual-report-statistics

See also the Consolidated Financial Report of the Department of Treasury and Finance published at the end of each calendar year for the total value of consultancy contracts across the South Australian public sector.

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	$253,778

Contractors with a contract value above $10,000 each

Contractors	Purpose	Actual payment
Aboriginal Lands Trust	Provision of municipal services	$25,920
Acumentis Pty Ltd	Provide a specialised valuation report	$14,500
AECOM Australia Pty Ltd	Support development of the Concordia social infrastructure plan	$80,828
Air Environment Consulting Pty Ltd	Conduct air quality assessment for the Sellicks Beach growth area	$475,780

Contractors	Purpose	Actual payment
Akkodis Australia Talent	Provision of temporary project manager for strategic planning work	$136,887
Alison Potter Architecture	Professional services related to Design Panel projects	$18,757
Apprenticeships Group	Provision of temporary graduate contractor	$58,130
Archistar Pty Ltd	Plan SA Automated Assessment Milestone 1	$121,500
Architectus Group Pty Ltd	Professional services related to Design Panel projects	$13,251
Arup Australia Pty Ltd	Conduct development analysis and structure plans for Dry Creek and Greater Edinburgh Parks	$784,537
Aspect Studios Pty Ltd	Professional services related to Design Panel projects and Northern Park Lands Masterplan	$557,533
Aurecon Australasia Pty Ltd	Provide services on planning for Concordia and other regional developments	$119,158
Bailey Abbott Pty Ltd	Provision of business analyst resourcing	$25,000
Baukultur Pty Ltd	Professional services related to Design Panel projects	$33,875
BDO Services Pty Ltd	Deliver audit and risk management services	$234,206

Contractors	Purpose	Actual payment
Ben Green & Associates	Project planning services for windfarm and energy storage	$12,880
Birubi Australia Pty Ltd	Deliver municipal service support for Davenport	$158,545
C&N Audit Services	Professional audit services	$30,852
Commercial & Infrastructure	Provide services on infrastructure planning for Greater Edinburgh and Concordia	$33,800
Corporate Connect.AB Pty Ltd	Survey design and planning	$52,585
Corpus Construction SA Pty Ltd	Davenport door and security works	$16,519
CyberCX Pty Ltd	Cybersecurity assessment and testing	$93,600
Digital Blue	Deliver IT infrastructure operational enhancements	$17,500
Dimitty Andersen Architects	Provide architectural design review services	$16,375
Egis Oceania Pty Ltd	Provide services related to Growth Area Engineering Standards	$76,756
EP Recycling	Deliver waste collection services for Ceduna Aboriginal Homelands	$153,479
Fircy Pty Ltd	Conduct IT security review for Plan SA IT systems	$35,074
Forum Studio Pty Ltd	Provide services for the Smithfield Regeneration Code Amendment	$60,200

Contractors	Purpose	Actual payment
Forum Studio Pty Ltd	Production of Southwark Physical Model for ODASA	$17,630
Future Urban Pty Ltd	Services related to Building Heights Code Amendment	$12,500
Fyfe Pty Ltd	Conduct geodetic survey of Port Pirie on behalf of the Office of the Surveyor-General	$91,217
Fyfe Pty Ltd	Conduct geodetic survey of Currency Creek on behalf of the Office of the Surveyor-General	$174,270
GHD Pty Ltd	Conduct cultural heritage assessment for the Sellicks Beach growth area	$10,794
GHD Pty Ltd	Provide Aboriginal cultural heritage planning in the Concordia growth area	$12,816
Gordon McIntyre Consulting	People and Culture operations contractor services	$16,030
Hannan & Partners Pty Ltd	Provision of cyber security services	$221,579
Holmes Dyer Pty Ltd	Strategic planning services for the finalisation of the Murray Mallee Regional Plan	$47,778
Hudson Global Resources	Provision of temporary IT contractors for support	$167,499
Intelligent Business Research	IT framework and methodology advice	$23,625

Contractors	Purpose	Actual payment
John Bested & Associates	Provide maintenance and coordination of survey marks for the Office of the Surveyor-General	$274,000
Kaare Krokene	Design Review Panel	$25,400
KML Business Solutions Pty Ltd	Professional services provided for yearly Raukkan Community Council audit	$12,000
Knight Frank Valuations (SA)	Valuation services provided for infrastructure and properties	$29,013
KPMG	Valuation of SAILIS for financial reporting purposes	$49,841
KSJ Consulting Service Pty Ltd	Provision of training for SA Aboriginal Community Administration Staff	$31,943
Mark Haycox Urban Design & Landscape Architecture	Professional services related to Design Panel projects	$110,330
McKenzie Group Consulting	Technical construction requirements for Missing Middle Housing	$38,000
MCP Studio Pty Ltd	Design review panel services provided for urban planning developments	$63,614
Megan Hender Consulting	Conduct operational review for the Office of the Registrar-General	$40,000
Mesh Livable Urban Communities Pty Ltd	Support development of the infrastructure funding plan for the Concordia growth area	$93,007

Contractors	Purpose	Actual payment
MFY Pty Ltd	Traffic modelling	$26,000
Nijan Consulting	Position classification advice	$24,300
Park Furniture Australia	Construction and provision of aluminium steel bins	$22,776
Paxus Australia Pty Ltd	Provision of temporary contractors for support	$188,302
Peoplebank Australia Ltd	Provision of temporary IT contractors for support	$162,988
Planning Studio Pty Ltd	Conduct code amendment investigations	$67,733
Preston Rowe Paterson	Valuation services	$70,400
Pro AV Solutions	Electronic and IT systems maintenance	$55,347
Procensol Australia Pty Ltd	Provision of temporary IT contractors for support	$544,940
Randstad Pty Ltd	Provision of temporary contractors for support	$96,903
Sentient Dynamics Pty Ltd	Provision of IT services and consulting	$11,379
Straight Lines Consultancy	Consulting services provided for District Council of Coober Pedy	$29,678
Talent International (SA) Pty Ltd	Provision of temporary IT contractors for support	$592,973

Contractors	Purpose	Actual payment
The University of Adelaide	Significant tree practice guideline advice	$29,920
Thomson Planning Pty Ltd	Planning advice	$30,830
Tonkin Consulting Pty Ltd	Concordia Growth Area Stormwater Management Strategy Report	$10,557
TSA Riley (SA) Pty Ltd	Strategic planning services provided for local housing strategies	$11,957
URPS Pty Ltd	Regional planning services	$240,258
Veolia Environmental Services	Deliver waste collection services under the Municipal Services Program across multiple locations	$61,425
Veris Australia Pty Ltd	Advice and consultation provided for Infrastructure Funding Plan for Concordia Growth Area	$38,723
Verity Design	Deliver graphic design services for the Greater Adelaide Regional Plan	$44,520
WGA SA Pty Ltd	Review and develop the Sellicks Beach growth area stormwater management strategy	$15,610
WNS Global Services Australia	Provision of temporary contractors for automation testing purposes	$81,486
Yup Yup Labs Pty Ltd	Development of the Certificate of Occupancy plain English guide	$11,655

Contractors	Purpose	Actual payment
	Total	**$7,491,573**

Data for previous years is available at: Department for Housing and Urban Development Annual Report Statistics - Dataset - data.sa.gov.au.

The SA Tenders and Contracts website displays details of Government of South Australia-awarded contracts for goods, services and works, and across government contracts.

Contracts entered into with SA businesses and non-SA businesses

The following reflects contracts entered into during the financial year, as reported to the Department of Treasury and Finance pursuant to Treasurer's Instructions 18 - *Procurement*. The information is unaudited.

Contracts entered into	2025-26 Number of contracts	2025-26 Contract value $000s
With South Australian businesses	9	$3,395
With non-South Australian businesses	5	$2,777
Total	14	$6,172

Note: 'South Australian business' has the same meaning as in Treasurer's Instructions 18 - Procurement.

Risk management

Risk and audit at a glance

The department's risk management activities are underpinned by a Risk Management Framework which outlines our position and approach to risk management.

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

The Audit and Risk Committee met quarterly during 2025-26.

The Internal Audit function performs reviews over the department's systems and control environment.

The department's Leadership Group undertook a Strategic Risk Assessment in February 2026 to develop an updated Strategic Risk Register. These strategic risks are managed with oversight from the Department's Leadership Group and the Audit and Risk Committee.

Fraud detected in the agency

Category/nature of fraud	Number of instances
Nil	0

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

Strategies implemented to control and prevent fraud

The department has a zero tolerance for fraud, corruption and other criminal conduct, misconduct and maladministration.

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

Data for previous years is available at:
https://data.sa.gov.au/data/dataset/department-for-housing-and-urban-development-annual-report-statistics

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:*

0

Data for previous years is available at: https://data.sa.gov.au/data/dataset/department-for-housing-and-urban-development-annual-report-statistics. Note: Disclosure of public interest information was previously reported under the *Whistleblowers Protection Act 1993*, which was repealed by the *Public Interest Disclosure Act 2018* on 1 July 2019.

Reporting required under any other act or regulation

Act or Regulation	Requirement
Land Tax Act 1936	In accordance with Section 8A of this Act, the Valuer-General has an annual requirement to produce this index by which the Land Tax threshold is adjusted and has an administrative obligation to publish that index annually in the Gazette.

Reporting required under the *Carers Recognition Act 2005*

N/A

Reporting required under the *Climate Change and Greenhouse Emissions Reduction Act 2007*

Reporting required under the *Climate Change and Greenhouse Emissions Reduction Act 2007*

During 2025-26, the department undertook a range of actions to address climate-related risks and reduce greenhouse gas emissions. These include:

- The Chief Executive establishing an internal Sustainability Committee responsible for providing advice on climate-related risks and greenhouse gas emissions, including overseeing the implementation of the requirements of Premier and Cabinet Circular *PC 007 – Climate Ready Government* into the Department as a phase 2 agency.
- The department is responsible for actions in the *South Australia's Net Zero Strategy 2024-2030,* such as strengthening opportunities for neighbourhoods that reduce car dependency, to encourage low emissions planning and development outcomes through South Australia's land use planning system and supporting implementation of relevant Modern Home Standards in the National Construction Code 2022.
- DHUD is also responsible for actions in South Australian Government's Climate Change Resilience and Adaptation Actions, such as strengthening climate-smart planning and building policies and embedding climate impact assessments into Regional Plans.
- The department, working closely with the State Planning Commission, has completed or is currently progressing a range of initiatives related to adaptation to, or mitigation of, the impacts of climate change. More details can be viewed on the Climate Change page on PlanSA.

Public complaints

Number of public complaints reported

Complaint categories	Sub-categories	Example	Number of complaints 2025-26
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	0
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	0
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	4
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	0

Complaint categories	Sub-categories	Example	Number of complaints 2025-26
Policy	Policy application	Incorrect policy interpretation; incorrect policy applied; conflicting policy advice given	1
Policy	Policy content	Policy content difficult to understand; policy unreasonable or disadvantages the customer	2
Service quality	Information	Incorrect, incomplete, out-dated or inadequate information; not fit for purpose	3
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	1
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	5
No case to answer*	No case to answer	Third party; customer misunderstanding; redirected to another agency; insufficient information to investigate	219
		Total	235

*The vast majority of these cases relate to public housing and were referred to the South Australian Housing Trust.

Additional metrics	Total
Number of positive feedback comments	1
Number of negative feedback comments	0
Total number of feedback comments	1
% complaints resolved within policy timeframes	93.75%

Data for previous years is available at:
https://data.sa.gov.au/data/dataset/department-for-housing-and-urban-development-annual-report-statistics

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 2025-26, the department received 235 formal complaints, of which 93.75% were resolved within the prescribed 10-day timeframe. While a courtesy acknowledgement is always provided the same day, resolution timeframes can be impacted by the complexity of some matters and the need for input from multiple areas to ensure accurate and meaningful outcomes.

Compliance statement

The Department for Housing and Urban Development is compliant with Premier and Cabinet Circular 039 (PC039) *Complaint Management in the South Australian Public Sector.*	Yes
The Department for Housing and Urban Development has communicated the content of PC039 and the agency's related complaints policies and procedures to employees.	Yes

Appendix: Audited financial statements 2025-26

INDEPENDENT AUDITOR'S REPORT

Government of South Australia
Audit Office of South Australia

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

To the Chief Executive
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 2026.

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 2026, 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 2026
- a Statement of Financial Position as at 30 June 2026
- a Statement of Changes in Equity for the year ended 30 June 2026
- a Statement of Cash Flows for the year ended 30 June 2026
- notes, comprising material accounting policy information and other explanatory information
- a Statement of Administered Comprehensive Income for the year ended 30 June 2026
- a Statement of Administered Financial Position as at 30 June 2026
- a Statement of Administered Cash Flows for the year ended 30 June 2026
- a Schedule of Expenses and Income attributable to administered programs for the year ended 30 June 2026
- a Schedule of Assets and Liabilities attributable to administered programs for the year ended 30 June 2026
- notes, comprising material accounting policy information and other explanatory information for administered items
- a Certificate from the Chief Executive and the Chief Operating Officer.

Basis for opinion

I conducted the audit in accordance with the *Public Finance and Audit Act 1987* and Australian Auditing Standards. My responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the financial report' section of my report. I am independent of the Department 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 2026.

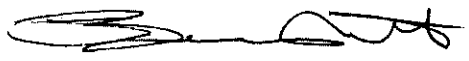
My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an 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

23 September 2026

Department for Housing and Urban Development (DHUD)

Financial Statements
for the year ended
30 June 2026

Department for Housing and Urban Development
Certification of the Financial Statements
for the year ended 30 June 2026

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
13 September 2026

Debbie Sterrey
Chief Operating Officer
15. September 2026

Department for Housing and Urban Development
Statement of Comprehensive Income
for the year ended 30 June 2026

	Note	2026 $'000	2025 $'000
Income			
Appropriations	3.1	129 696	101 219
Fees and charges	3.2	63 923	61 279
Grants and subsidies	3.3	333	2 477
Resources received free of charge	3.4	1 344	1 342
Intra-government transfers	3.5	10 568	11 130
Other income	3.6	1 669	1 479
Total income		**207 533**	**178 926**
Expenses			
Employee related expenses	4.1	46 880	43 785
Supplies and services	4.2	131 011	126 354
Grants and subsidies	4.3	5 930	13 586
Depreciation and amortisation	5.4, 5.5	6 858	6 219
Borrowing costs		-	1
Cash alignment transfers		-	5 864
Other expenses	4.4	1 437	571
Total expenses		**192 116**	**196 380**
Net result		**15 417**	**(17 454)**
Other comprehensive income			
Items that will not be reclassified to net result			
Changes in property, plant & equipment asset revaluation surplus	5.5	72 026	42 216
Total other comprehensive income		**72 026**	**42 216**
Total comprehensive result		**87 443**	**24 762**

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 2026

	Note	2026 $'000	2025 $'000
Current assets			
Cash and cash equivalents	5.2	28 247	8 431
Receivables	5.3	10 422	10 242
Total current assets		**38 669**	**18 673**
Non-current assets			
Property, plant and equipment	5.4	6 166	5 696
Intangible assets	5.5	459 957	391 231
Total non-current assets		**466 123**	**396 927**
Total assets		**504 792**	**415 600**
Current liabilities			
Payables	6.2	12 774	12 279
Employee related liabilities	6.3	5 708	4 926
Provisions	6.4	88	83
Other non-financial liabilities	6.5	787	740
Total current liabilities		**19 357**	**18 028**
Non-current liabilities			
Employee related liabilities	6.3	7 017	6 183
Provisions	6.4	355	369
Other non-current liabilities	6.5	4 264	4 664
Total non-current liabilities		**11 636**	**11 216**
Total liabilities		**30 993**	**29 244**
Net assets		**473 799**	**386 356**
Equity			
Retained earnings		356 283	340 866
Asset revaluation surplus	7.1	117 516	45 490
Total equity		**473 799**	**386 356**

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 2026

	Note	Asset revaluation surplus $'000	Retained earnings $'000	Total equity $'000
Balance at 1 July 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
Error correction	5.5	16 580	-	16 580
Total comprehensive result 2024-25		**42 216**	**(17 454)**	**24 762**
Net assets received from an administrative restructure	1.3	-	(538)	(538)
Net assets transferred as a result of an administrative restructure	1.3	-	1 681	1 681
Balance at 30 June 2025		**45 490**	**340 866**	**386 356**
Balance at 1 July 2025		**45 490**	**340 866**	**386 356**
Net result for 2025-26		-	15 417	15 417
Gain on revaluation of intangible assets asset during 2025-26	5.5	72 026	-	72 026
Total comprehensive result 2025-26		**72 026**	**15 417**	**87 443**
Balance at 30 June 2026		**117 516**	**356 283**	**473 799**

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 2026

	Note	2026 $'000	2025 $'000
Cash flows from operating activities			
Cash inflows			
Appropriations		129 696	101 219
Fees and charges		65 818	60 475
Grants and funding		333	2 499
Intra-government transfers		12 066	7 132
Net GST recovered from ATO		14 574	16 484
Other receipts		724	612
Cash outflows			
Employee related payments		(45 525)	(42 633)
Payments for supplies and services		(145 639)	(145 013)
Cash alignment transfers to consolidated account		-	(5 864)
Payments of grants and subsidies		(6 334)	(14 370)
Net GST allocation to Planning and Development Fund		(1 479)	(2 564)
Net GST allocation to Outback Communities Authority		(318)	(264)
Net GST allocation to South Australia Local Government Grants Commission		(6)	(13)
Borrowing costs		-	(1)
Net cash from / (used in) operating activities	7.2	**23 910**	**(22 301)**
Cash outflows			
Purchase of property, plant and equipment		(4 094)	(5 149)
Net cash (used in) investing activities		**(4 094)**	**(5 149)**
Cash flows from financing activities			
Cash outflows			
Cash transferred as a result of restructuring activities		-	(3 491)
Repayment of principal portion of lease liabilities		-	(12)
Net cash (used in) financing activities		**-**	**(3 503)**
Net increase / (decrease) in cash and cash equivalents		**19 816**	**(30 953)**
Cash and cash equivalents at the beginning of the period		8 431	39 384
Cash and cash equivalents at the end of the period	5.2	**28 247**	**8 431**

The accompanying notes form part of these financial statements.

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.

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.

Material accounting policies are set out throughout the notes.

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

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

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

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

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

1.2 Objectives and programs

Objectives

The primary role of the department is to coordinate and accelerate housing for all South Australians.

The department works across-government and industry to progress deliverables in the Government of South Australia's Housing Roadmap by accelerating planning and development pathways, planning for essential infrastructure and removing impediments to private sector construction.

The department further supports delivery of housing, community and land development outcomes through policy development and implementation, including affordable housing strategies.

The department provided the following programs during 2025-26:

Housing Policy & Urban Development

Housing policy and urban development helps lead and shape strategic policy development, contributing to agency-led policy. It is responsible for delivering infrastructure planning to support state-led growth areas and works in partnership with industry to deliver affordable housing outcomes.

Land Administration

Land Administration includes the Office of the Registrar-General (ORG) and the Surveyor-General (OSG). ORG 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. OSG is the primary government authority on property boundaries and land tenure, and regulating boundary surveying in South Australia.

Planning and Building Services

Planning and Building 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 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 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.

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.

1.2 Objectives and programs (continued)

	Housing Policy & Urban Development		Land Administration		Planning & Building Services		Office of the Valuer General		Office of Local Government		Office for Design and Architecture SA		General/ Not Attributable		Total	
	2026 $'000	2025 $'000	2026 $'000	2025 $'000	2026 $'000	2025 $'000	2026 $'000	2025 $'000	2026 $'000	2025 $'000	2026 $'000	2025 $'000	2026 $'000	2025 $'000	2026 $'000	2025 $'000
Income																
Appropriations	-	-	-	-	-	-	-	-	-	-	-	-	129 696	101 219	129 696	101 219
Fees and charges	-	-	21 155	20 095	23 846	23 092	18 893	18 071	-	-	29	21	-	-	63 923	61 279
Grants and subsidies	333	1 203	-	-	-	1 274	-	-	-	-	-	-	-	-	333	2 477
Resources received free of charge	-	-	-	-	-	-	-	-	-	-	-	-	1 344	1 342	1 344	1 342
Intra-government transfers	2 834	3 437	957	701	2 599	4 260	287	315	-	-	2 615	2 317	1 276	100	10 568	11 130
Other income	21	-	990	959	5	13	441	494	-	-	44	4	168	9	1 669	1 479
Total income	**3 188**	**4 640**	**23 102**	**21 755**	**26 450**	**28 639**	**19 621**	**18 880**	**-**	**-**	**2 688**	**2 342**	**132 484**	**102 670**	**207 533**	**178 926**
Expenses																
Employee related expenses	16 279	11 531	5 701	5 829	15 645	18 661	3 464	3 076	1 782	1 270	2 963	2 968	1 046	450	46 880	43 785
Supplies and services	7 564	9 187	98 336	91 279	9 846	10 390	13 467	13 161	966	1 129	832	1 208	-	-	131 011	126 354
Depreciation and amortisation	195	61	1 605	1 601	4 823	4 389	-	2	-	-	158	89	77	77	6 858	6 219
Grants and subsidies	2 104	1 013	1 137	1 033	-	257	-	-	2 685	3 085	4	7	-	8 191	5 930	13 586
Borrowing costs	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	1
Cash alignment transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	5 864	-	5 864
Other expenses	9	569	53	-	1 375	-	-	-	-	-	-	-	-	2	1 437	571
Total expenses	**26 151**	**22 361**	**106 832**	**99 743**	**31 689**	**33 697**	**16 931**	**16 239**	**5 433**	**5 484**	**3 957**	**4 272**	**1 123**	**14 584**	**192 116**	**196 380**
Net result	**(22 963)**	**(17 721)**	**(83 730)**	**(77 988)**	**(5 239)**	**(5 058)**	**2 690**	**2 641**	**(5 433)**	**(5 484)**	**(1 269)**	**(1 930)**	**131 361**	**88 086**	**15 417**	**(17 454)**

1.2 Objectives and programs (continued)

	Housing Policy & Urban Development		Land Administration		Planning & Building Services		Office of the Valuer General		Office of the Local Government		Office for Design and Architecture SA		General / Not attributable		Total	
	2026 $'000	2025 $'000	2026 $'000	2025 $'000	2026 $'000	2025 $'000	2026 $'000	2025 $'000	2026 $'000	2025 $'000	2026 $'000	2025 $'000	2026 $'000	2025 $'000	2026 $'000	2025 $'000
Current assets																
Cash and cash equivalents	-	-	-	-	-	-	-	-	-	-	-	-	28 247	8 431	28 247	8 431
Receivables	1 468	1 112	598	2 225	4 427	2 646	660	390	119	-	2 136	2 012	1 014	1 857	10 422	10 242
Total current assets	**1 468**	**1 112**	**598**	**2 225**	**4 427**	**2 646**	**660**	**390**	**119**	**-**	**2 136**	**2 012**	**29 261**	**10 288**	**38 669**	**18 673**
Non-current assets																
Property, plant and equipment	1 138	309	290	324	3 284	3 809	-	-	-	-	1 325	1 006	129	248	6 166	5 696
Intangible assets	-	-	438 897	368 077	21 060	23 154	-	-	-	-	-	-	-	-	459 957	391 231
Total non-current assets	**1 138**	**309**	**439 187**	**368 401**	**24 344**	**26 963**	**-**	**-**	**-**	**-**	**1 325**	**1 006**	**129**	**248**	**466 123**	**396 927**
Current liabilities																
Payables	795	513	8 769	8 465	861	1 872	1 191	1 310	107	65	59	54	992	-	12 774	12 279
Employee related liabilities	387	1 484	116	540	239	2 053	65	250	224	205	52	302	4 625	92	5 708	4 926
Provisions	-	-	-	-	-	-	-	-	-	-	-	-	88	83	88	83
Other non-financial liabilities	-	-	-	-	713	666	-	-	-	-	-	-	74	74	787	740
Total current liabilities	**1 182**	**1 997**	**8 885**	**9 005**	**1 813**	**4 591**	**1 256**	**1 560**	**331**	**270**	**111**	**356**	**5 779**	**249**	**19 357**	**18 028**
Non-current liabilities																
Employee related liabilities	2 191	1 240	595	1 180	1 942	2 478	585	451	318	358	476	476	910	-	7 017	6 183
Provisions	-	-	-	-	-	-	-	-	-	-	-	-	355	369	355	369
Other non-financial liabilities	-	-	-	-	3 832	4 546	-	-	-	-	390	-	42	118	4 264	4 664
Total non-current liabilities	**2 191**	**1 240**	**595**	**1 180**	**5 774**	**7 024**	**585**	**451**	**318**	**358**	**866**	**476**	**1 307**	**487**	**11 636**	**11 216**
Net assets (liabilities)	**(767)**	**(1 816)**	**430 305**	**360 441**	**21 184**	**17 994**	**(1 181)**	**(1 621)**	**(530)**	**(628)**	**2 484**	**2 186**	**22 304**	**9 800**	**473 799**	**386 356**

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	1214
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)**

1.4 Budget Performance

The budget performance table compares the department's outcomes against budget information presented to Parliament (2025-26 Budget Paper 4). Appropriation reflects appropriation issued to special deposit accounts and deposit accounts controlled by the department. The budget amounts have not been adjusted to reflect revised budgets or administrative restructures. The budget process is not subject to audit.

	Note	Original Budget 2026 $'000	Actual 2026 $'000	Variance 2026 $'000
Statement of Comprehensive Income				
Income				
Appropriations	a)	106 787	129 696	22 909
Fees and charges		63 182	63 923	741
Grants and subsidies		-	333	333
Resources received free of charge		-	1 344	1 344
Intra-government transfers		5 246	10 568	5 322
Other income		290	1 669	1 379
Total income		**175 505**	**207 533**	**32 028**
Expenses				
Employee related expenses		42 597	46 880	4 283
Supplies and services		124 196	131 011	6 815
Depreciation and amortisation		6 289	6 858	569
Grants and subsidies		5 080	5 930	850
Borrowing costs		24	-	(24)
Other expenses		519	1 437	918
Total expenses		**178 705**	**192 116**	**13 411**
Net result		**(3 200)**	**15 417**	**18 617**
Other comprehensive income				
Changes to property, plant & equipment asset revaluation surplus		-	72 026	(72 026)
Total other comprehensive income		**-**	**72 026**	**(72 026)**
Total comprehensive result		**(3 200)**	**87 443**	**(90 643)**

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 higher than budget mainly due to Concordia Infrastructure delivery funding, and *Real Property Act* volume and contract adjustments.

1.4 Budget Performance (continued)

	Note	Original Budget 2026 $'000	Actual 2026 $'000	Variance 2026 $'000
Investing expenditure summary				
Annual program - minor capital works		2 864	4 094	1 230
Total investing expenditure		**2 864**	**4 094**	**1 230**

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.

1.5 Significant transactions with government related entities

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

- Revenue includes $2.196 million related to recharges to other government related entities.
- Expenses include $1.267 million (2025: $0.700 million) relating to reimbursements for other government related entities.
- Costs of $3.213 million (2025: $3.778 million) related to accommodation and utility costs supplied by DIT.

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 (2025: five) of the Executive Leadership 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 off and recovered from the Consolidated Account

	2026	2025
Compensation	**$'000**	**$'000**
Salaries and other short term employee benefits	2 083	1 791
Post-employment benefits	266	234
Total	**2 349**	**2 025**

Transactions with key management personnel and other related parties

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

2.2 Board and committee members

Members during the 2025-26 financial year were:

Audit and Risk Committee
L Jones (Chair) (appointed November 2025)
A Alford (appointed November 2025)
N Wessel* (return from June 2026)
J Best* (expired June 2026)
D Powell (expired November 2025)

State Commission Assessment Panel
N Cunningham (Chair) (appointed June 2026)
M Adcock
D Altmann
J Eckert
J Newman
S Headland (appointed June 2026)
E Nankivell (appointed June 2026)
M Dreosti (appointed June 2026)
E Barnes (appointed June 2026)
A Allen (appointed June 2026)
E Herriman (appointed June 2026)
J Jansen (appointed June 2026)
C Orford (appointed June 2026)
M Osborn (appointed June 2026)
G Vincent (appointed June 2026)
R Thomas (Chair) (expired December 2025)
J Botten (expired May 2026)
D Donaldson (expired May 2026)
J Hayter (expired May 2026)
P Leadbeter (expired May 2026)
R Rutschack (expired May 2026)
C Branford (expired May 2026)

Building Fire and Safety Committee
J Evans * (Chair)
M Brown *
C Paton *
E Bradley *

State Planning Commission
C Holden (Chair)
S Johnston
D O'Loughlin
J Stimson
L Teburea
M Voortman *
B Steiner * (expired October 2025)
A Moroney
N Harvey
J Barkla
J Mazzone

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

Land Division Assessment Panel
J Stimson (Chair)
C Oliver
D Kwong
E Herriman
K Vugts
M Mellen
C Branford

Behavioural Standards Panel
F Lewis (Chair)
R Jervis
A Crichton

* 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.

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:

	2026	2025
$0 - $19 999	46	42
$20 000 - $39 999	3	-
$40 000 - $59 999	6	6
$60 000 - $79 999	4	5
$160 000 - 179 999	-	1
$200 000 - $219 999	1	-
Total number of members	**60**	**54**

The total remuneration received or receivable by members was $0.9 million (2025: $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

	2026	2025
	$'000	**$'000**
Appropriations from the Consolidated Account pursuant to the *Appropriation Act*	106 787	99 903
Appropriation from Governor's Appropriation Fund	22 909	1 316
Total appropriations	**129 696**	**101 219**

Appropriations are recognised on receipt.

Total appropriations received from the Consolidated Account pursuant to the Appropriation Act consist of $106.8 million (2025: $99.9 million) for capital and operational funding. The annual Appropriation Act was adjusted for monies received from the Treasurer via the Governor's Appropriation Fund of $22.9 million (2025: $1.3 million) pursuant to the Public Finance and Audit Act 1987.

3.2 Fees and charges

	2026 $'000	2025 $'000
Planning and building services	23 858	23 087
Land services fees	21 041	19 997
Office of the valuer-general services	18 853	18 039
Sales of goods - Fees	171	156
Total fees and charges	**63 923**	**61 279**

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

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

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

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

3.3 Grants and subsidies

	2026 $'000	2025 $'000
Commonwealth-sourced grants and subsidies		
Housing Support Program	333	2 377
Total Commonwealth-sourced grants and subsidies	**333**	**2 377**
Other grants and subsidies	-	100
Total grants and subsidies	**333**	**2 477**

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. $0.3 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.

3.4 Resources received free of charge

	2026	2025
	$'000	$'000
Services received free of charge - Shared Services SA	796	785
Services received free of charge - DTF ICT & Media monitoring	412	424
Services received free of charge - Audit Office of South Australia	136	133
Total resources received free of charge	**1 344**	**1 342**

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 Department of Treasury and Finance free of charge. The department also receives audit services free of charge from the Audit Office of South Australia.

3.5 Intra-government transfers

	2026	2025
	$'000	$'000
Project funding	5 150	6 956
Other recoveries	5 418	4 174
Total intra-government transfers	**10 568**	**11 130**

Project funding

Project funding relates to contributions from other South Australian Government entities for specific time-limited projects led by the department.

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

	2026	2025
	$'000	$'000
Other income	1 290	1 274
Recoveries	379	205
Total other income	**1 669**	**1 479**

Recoveries and other income are recognised as income on receipt.

4. Expenses

4.1 Employee related expenses

	2026 $'000	2025 $'000
Salaries and wages	34 140	31 918
Superannuation	4 687	4 189
Annual leave	3 471	3 034
Other employee related expenses	2 200	2 035
Long service leave	1 323	1 141
Board and committee fees	811	738
Targeted voluntary separation packages	-	325
Skills and experience retention leave	236	197
Workers compensation^	12	208
Total employee related expenses	**46 880**	**43 785**

^ Includes the impact of the remeasurement 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:

	2026 Number	2025 Number
$171 001 to $177 000*	N/A	2
$177 001 to $197 000	11	7
$197 001 to $217 000	5	5
$217 001 to $237 000	2	1
$237 001 to $257 000	5	1
$257 001 to $277 000	-	1
$277 001 to $297 000	2	2
$297 001 to $317 000%	1	2
$337 001 to $357 000	3	1
$357 001 to $377 000%	-	1
$637 001 to $657 000*	-	1
$657 001 to $677 000#	1	-
Total	**30**	**24**

^ This band has been included for the purpose of reporting comparative figures based on the executive base level remuneration rate for 2024-25.

% This band includes employees that have received payment for contract termination, leave payout or TVSP in 2024-25

* Includes payments in lieu of leave in 2024-25

Includes payments in lieu of leave in 2025-26

The total remuneration received by those employees for the year was $7 million (2025: $6 million).

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

No employees received a TVSP during the reporting period (2025: 3).

	2026 $'000	2025 $'000
Amount paid to separated employees:		
Targeted voluntary separation packages	-	325
Leave paid to separated employees	-	79
Net cost to the department	**-**	**404**

4.2 Supplies and services

	2026 $'000	2025 $'000
Contract payments - Land Administration Services	108 481	101 517
Contractors	7 795	8 228
Information technology and communication charges	3 321	4 172
Service level agreements (1)	3 346	3 878
Accommodation	3 213	3 159
General administration and consumables	2 369	2 718
Staff related expenses	995	1 116
Consultants	827	674
Travel and related expenses	296	404
Marketing	168	240
Accounting and audit fees	183	215
Records management	17	29
Short term leases	-	4
Total supplies and services	**131 011**	**126 354**

(1) Includes resources provided free of charge by DSD, the DTF 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 (2025: $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.

4.3 Grants and subsidies

	2026 $'000	2025 $'000
Grants and subsidies		
Provision of Municipal Services	4 023	3 085
Intra Government Disbursements	1 110	9 226
Housing Support Program	-	808
Other	797	467
Total grants and subsidies expense	**5 930**	**13 586**

*In 2024-25, $8.2 million was transferred to Department of State Development as a result of Machinery of Government.

4.4 Other expenses

	Note	2026 $'000	2025 $'000
Assets written-off	5.4	53	570
Movement in trade receivable allowance	5.3	2	1
Other		1 382	-
Total other expenses		**1 437**	**571**

Other expenses include an unspent sum of $1.37 million returned from the Regional Planning Program to the Planning and Development Fund.

5. Assets

5.1 Financial Assets

	Note	2026 $'000	2025 $'000
Cash and cash equivalents	5.2	28 247	8 431
Contractual receivables	5.3	7 574	8 349
Total financial assets		**35 821**	**16 780**

All financial assets are measured at amortised cost.

5.2 Cash and cash equivalents

	2026 $'000	2025 $'000
Deposits with the Treasurer – Operating Account	16 469	6 352
Deposits with the Treasurer – Accrual Appropriation Excess Funds Account	2 392	2 079
Deposit Account - Concordia Basic Infrastructure Scheme Fund	9 386	-
Total cash and cash equivalents in the Statement of Financial Position	**28 247**	**8 431**
Total cash and cash equivalents in the Statement of Cash Flows	**28 247**	**8 431**

Deposits with the Treasurer

The department has three deposit accounts with the Treasurer – a general operating account, an Accrual Appropriation Excess Funds Account and the Concordia Basic Infrastructure Scheme Fund.

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.

5.3 Receivables

	Note	2026 $'000	2025 $'000
Current receivables			
Contractual receivables			
From non-government entities		513	1 687
From government entities		4 343	4 820
Less: impairment loss on receivables	9.2	(20)	(29)
Accrued revenue		2 738	1 871
Total contractual receivables		**7 574**	**8 349**
Statutory receivables			
GST receivable		758	1 342
Total statutory receivables		**758**	**1 342**
Prepayments		1 976	525
Other receivables		114	26
Total current receivables		**10 422**	**10 242**
Total receivables		**10 422**	**10 242**

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

	2026 $'000	2025 $'000
Carrying amount at the beginning of the period	29	28
Movement in allowance	-	1
Amounts recovered during the year	(9)	-
Carrying amount at the end of the period	**20**	**29**

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.

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 and the Data service concession asset 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
Leasehold improvements	Lease term

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

Reconciliation 2025-26	Plant and equipment held & used	Accommodation & Leasehold improvements	Works of art	Capital works in progress	Total
	$'000	$'000	$'000	$'000	$'000
Carrying amount at the beginning of the period	528	4 829	22	317	**5 696**
Additions	119	1 430	-	-	**1 549**
Transfers between asset class	-	317	-	(317)	**-**
Disposals/Write-offs	(53)	-	-	-	**(53)**
Depreciation and amortisation	(102)	(924)	-	-	**(1 026)**
Carrying amount at the end of the period	**492**	**5 652**	**22**	**-**	**6 166**
Gross carrying amount					
Gross carrying amount	753	8 831	22	-	**9 606**
Accumulated depreciation	(261)	(3 179)	-	-	**(3 440)**
Carrying amount at the end of the period	**492**	**5 652**	**22**	**-**	**6 166**

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)**
Acquisition through administrative restructuring	(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**

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.

5.5 Intangible assets

Reconciliation 2025-26

	Data service concession asset	Software service concession asset	Intangible software	Intangible work in progress	Total
	$'000	$'000	$'000	$'000	$'000
Carrying amount at the beginning of the period	361 791	5 966	23 358	116	391 231
Acquisitions	-	265	2 177	90	2 532
Transfer between assets classes	-	116	-	(116)	-
Amortisation	-	(1 508)	(4 324)	-	(5 832)
Revaluation increment	72 026	-	-	-	72 026
Carrying amount at the end of the period	**433 817**	**4 839**	**21 211**	**90**	**459 957**
Gross carrying amount					
Gross carrying amount	433 817	17 770	40 774	90	492 451
Accumulated amortisation	-	(12 931)	(19 563)	-	(32 494)
Carrying amount at the end of the period	**433 817**	**4 839**	**21 211**	**90**	**459 957**

Reconciliation 2024-25

	Data service concession asset	Software service concession asset	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	42 216	-	-	-	42 216
Transfer between asset classes	-	-	684	(684)	-
Carrying amount at the end of the period	**361 791**	**5 966**	**23 358**	**116**	**391 231**
Gross carrying amount					
Gross carrying amount	361 791	17 389	38 596	116	417 892
Accumulated amortisation	-	(11 423)	(15 238)	-	(26 661)
Carrying amount at the end of the period	**361 791**	**5 966**	**23 358**	**116**	**391 231**

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, except for the data service concession asset described below, 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 department's ePlanning system with a remaining useful life of 4 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. (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 for a term of 40 years. The agreement was extended by a further seven years to 47 years as per the election under clause 9.7(d) of the Implementation Deed.
Carrying Amounts	
The carrying amount of service concession assets as at 1 July 2025	$361.8 million (data service concession asset) $6.0 million (software service concession asset)
The carrying amount of service concession assets as at 30 June 2026	$433.8 million (data service concession asset) $4.8 million (software service concession asset)

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*.

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 A5.2 in the department 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 2026 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 was engaged by the department during 2025-26 to undertake a fair value valuation of the data and the cost in replacing that data held within SAILIS. The data SCA was valued at $433.8 million at 30 June 2026.

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.

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 digitising 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 data service concession asset requires judgements, estimates and assumptions relating to future events. 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.

Error Correction

During the valuation of the data service concession asset at 30 June 2026, an error was identified in the average salary amount used in the 2024-25 valuation.
As a result, the 2024-25 revaluation increment was increased by $16.580 million. The adjustment was recognised as an error correction.

6. Liabilities

6.1 Financial liabilities

	Note	2026 $'000	2025 $'000
Contractual payables	6.2	12 774	12 279
Total financial liabilities		**12 774**	**12 279**

All financial liabilities are measured at amortised cost.

6.2 Payables

	2026 $'000	2025 $'000
Current payables		
Contractual payables		
Trade payables	1 192	1 673
Accrued expenses	11 582	10 606
Total contractual payables	**12 774**	**12 279**
Total current payables	**12 774**	**12 279**
Total payables	**12 774**	**12 279**

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 Employee related liabilities

	2026 $'000	2025 $'000
Current		
Annual leave	3 766	3 387
Employment on-costs	1 007	783
Long service leave	406	398
Skills and experience retention leave	239	226
Accrued salaries and wages	290	132
Total current employee related liabilities	**5 708**	**4 926**
Non-current		
Long service leave	6 351	5 596
Employment on-costs	666	587
Total non-current employee related liabilities	**7 017**	**6 183**
Total employee related liabilities	**12 725**	**11 109**

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. 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 has increased to 4.75% (2025: 4.25%).

6.3 Employee related liabilities (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 remains unchanged at 3.5% (2025: 3.5%) for long service leave liability.

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 remains at 12% (2025: 12%). These rates are used in the employment on-cost calculation. The impact on 2026 is $Nil (2025:$14 000) and cannot be reliably estimated for future years.

6.4 Provisions

All provisions relate to workers compensation.

Reconciliation of provisions	**2026**	**2025**
	$'000	**$'000**
Carrying amount at the beginning of the period	**452**	**390**
Net provision transferred as a result of an administrative restructure	-	(101)
Increase / (decrease) in provisions recognised	(9)	187
Payments	-	(24)
Carrying amount at the end of the period	**443**	**452**

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 2026 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.

6.5 Other non-financial liabilities

	2026 $'000	2025 $'000
Current		
Accommodation incentive	787	740
Total current other liabilities	**787**	**740**
Non-current		
Accommodation incentive	4 264	4 664
Total non-current other liabilities	**4 264**	**4 664**
Total other liabilities	**5 051**	**5 404**

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.

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

	2026 $'000	2025 $'000
Reconciliation of net cash provided by operating activities to net result		
Net cash from / (used in) operating activities	23 910	(22 301)
Add / (less) non-cash items		
Depreciation and amortisation expense of non-current assets	(6 858)	(6 219)
Resources provided free of charge	(1 344)	(1 342)
Asset derecognition	-	(570)
Bad and doubtful debts expense	(2)	(1)
Resources received free of charge	1 344	1 342
Amortisation of accommodation incentive	827	739
Loss on write-off of non-current assets	(53)	-
Movement in assets and liabilities		
(Decrease) / increase in receivables	(300)	4 017
Decrease / (increase) in payables	(500)	7 940
Decrease / (increase) in provisions	9	(62)
(Increase) in employee related liabilities	(1 616)	(997)
Net result	**15 417**	**(17 454)**

Total cash outflows for leases were $nil (2025: $0.062 million).

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

	2026	2025
	$'000	$'000
Within one year	571	2 443
Later than one year but not longer than five years	640	-
Total expenditure commitments	**1 211**	**2 443**

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

Other contractual commitments

	2026	2025
	$'000	$'000
Within one year	9 297	6 967
Later than one year but not longer than five years	12 224	11 057
Later than five years	3 709	6 308
Total expenditure commitments	**25 230**	**24 332**

The department's other contractual commitments comprise:

- memoranda of administrative arrangements with DIT for accommodation $19.07 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 2026.

8.3 Impact of standards and statements not yet effective

The department has assessed the impact of new and changed Australian Accounting Standards and Interpretations not yet effective. The department does not expect a material impact on the department's financial statements from the adoption of these standards when they become effective.

8.4 Events after the reporting period

The department is not aware of any event occurring after balance data that would materially affect the financial statements.

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

Property, plant and equipment 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 2025 and 2026, 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 and 5.5.

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.

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)	228	1%	1
1 - 30 days past due	169	2%	4
31 - 60 days past due	-	7%	-
61 - 90 days past due	-	11%	-
More than 90 days past due	116	13%	15
Loss allowance	**513**		**20**

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.

Categorisation of financial instruments

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

Classification of financial instruments

The department measures all financial instruments at amortised cost.

Receivables and Payables at amortised cost are $7.66 million (2025: $8.38 million) and $12.77 million (2025: $12.28 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 2026

Department for Housing and Urban Development Administered
Certification of the Administered Financial Statement
for the year ended 30 June 2026

We certify that the:

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

David Reynolds
Chief Executive
15 September 2026

Debbie Sterrey
Chief Operating Officer
15 September 2026

Department for Housing and Urban Development Administered
Statement of Administered Comprehensive Income
for the year ended 30 June 2026

	Note	2026 $'000	2025 $'000
Administered income			
Appropriation	A2.1	5 679	6 612
Fees and charges	A2.2	581 505	473 954
Interest revenues	A2.3	1 069	1 015
Recoveries and other income	A2.4	34 252	34 427
Total administered income		**622 505**	**516 008**
Administered expenses			
Employee related expenses	A3.1	914	757
Payments to Consolidated Account	A3.2	544 638	444 779
Intra-government transfers	A3.3	4 819	5 235
Other expenses	A3.4	33 797	30 892
Total administered expenses		**584 168**	**481 663**
Net result		**38 337**	**34 345**
Total comprehensive result		**38 337**	**34 345**

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 Administered
Statement of Administered Financial Position
As at 30 June 2026

	Note	2026 $'000	2025 $'000
Administered current assets			
Cash and cash equivalents	A4.1	62 107	47 756
Receivables	A4.2	4 821	1 988
Total current assets		**66 928**	**49 744**
Total assets		**66 928**	**49 744**
Administered current liabilities			
Payables	A5.1	53 021	39 518
Other liabilities	A5.4	796	1 254
Contract liabilities	A5.2	34 210	34 210
Employee related liabilities	A5.3	19	16
Total current liabilities		**88 046**	**74 998**
Administered non-current liabilities			
Contract liabilities	A5.2	1 265 760	1 299 969
Employee related liabilities	A5.3	55	47
Total non-current liabilities		**1 265 815**	**1 300 016**
Total liabilities		**1 353 861**	**1 375 014**
Net (liabilities)		**(1 286 933)**	**(1 325 270)**
Administered equity			
Retained earnings		(1 286 933)	(1 325 270)
Total equity		**(1 286 933)**	**(1 325 270)**

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 Administered
Statement of Administered Cash Flows
for the year ended 30 June 2026

Cash flows from operating activities	Note	2026 $'000	2025 $'000
Cash inflows			
Fees and charges		578 675	475 849
Appropriation		5 679	6 612
Interest received		1 066	1 018
Other receipts		40	42
Cash outflows			
Payments to Consolidated Account		(530 565)	(446 376)
Payment of Intra-government transfers		(5 374)	(4 801)
Employee related payments		(903)	(755)
Other payments		(34 267)	(30 492)
Net cash from operating activities	A6.1	**14 351**	**1 097**
Net increase in cash and cash equivalents		**14 351**	**1 097**
Cash and cash equivalents at the beginning of the period		47 756	46 659
Cash and cash equivalents at the end of the period	A4.1	**62 107**	**47 756**

The accompanying notes form part of these financial statements.

Department for Housing and Urban Development Administered
Schedule of Expenses and Income attributable to Administered Programs
for the year ended 30 June 2026

Administered programs - refer note A1.1

	Land Administration		Planning & Building Services		Office of the Valuer General		General/Non Attributable		Total	
	2026 $'000	2025 $'000	2026 $'000	2025 $'000	2026 $'000	2025 $'000	2026 $'000	2025 $'000	2026 $'000	2025 $'000
Administered income										
Appropriation	57	56	1 524	2 933	428	-	3 670	3 623	5 679	6 612
Fees and charges	548,438	444 090	33 067	29 864	-	-	-	-	581 505	473 954
Interest and investment revenues	759	679	3	-	-	-	307	336	1 069	1 015
Recoveries and other income	34,252	34 427	-	-	-	-	-	-	34 252	34 427
Total administered income	583 506	479 252	34 594	32 797	428	-	3 977	3 959	622 505	516 008
Administered expenses										
Employee related expenses	-	-	548	422	366	335	-	-	914	757
Payments to Consolidated Account	544,638	444 779	-	-	-	-	-	-	544 638	444 779
Grants and subsidies	-	-	1 149	1 612	-	-	3 670	3 623	4 819	5 235
Other	734	583	33 063	29 824	-	-	-	485	33 797	30 892
Total administered expenses	545 372	445 362	34 760	31 858	366	335	3 670	4 108	584 168	481 663
Net result	38 134	33 890	(166)	939	62	(335)	307	(149)	38 337	34 345

Department for Housing and Urban Development Administered
Schedule of Assets and Liabilities attributable to Administered Programs
as at 30 June 2026

Administered programs - refer note A1.1

	Land Administration		Planning & Building Services		Office of the Valuer General		General/Non Attributable		Total	
	2026 $'000	2025 $'000	2026 $'000	2025 $'000	2026 $'000	2025 $'000	2026 $'000	2025 $'000	2026 $'000	2025 $'000
Administered current assets										
Cash and cash equivalents	-	-	-	-	-	-	62 107	47 756	62 107	47 756
Receivables	4 662	1 803	130	160	-	-	29	25	4 821	1 988
Total current assets	4 662	1 803	130	160	-	-	62 136	47 781	66 928	49 744
Administered current liabilities										
Payables	52 678	38 752	343	699	-	67	-	-	53 021	39 518
Other current liabilities	-	-		-	-	-	796	1 254	796	1 254
Contract liabilities	34 210	34 210		-	-	-	-	-	34 210	34 210
Employee related liabilities	-	-		-	19	16	-	-	19	16
Total current liabilities	86 888	72 962	343	699	19	83	796	1 254	88 046	74 998
Administered non-current liabilities										
Contract liabilities	1 265 760	1 299 969	-	-	-	-	-	-	1 265 760	1 299 969
Employee related liabilities	-	-	-	-	55	47	-	-	55	47
Total non-current liabilities	1 265 760	1 299 969	-	-	55	47	-	-	1 265 815	1 300 016
Total administered liabilities	1 352 648	1 372 931	343	699	74	130	796	1 254	1 353 861	1 375 014
Net assets (liabilities)	(1 347 986)	(1 371 128)	(213)	(539)	(74)	(130)	61 340	46 527	(1 286 933)	(1 325 270)

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 three main programs, these are:

Land Administration

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 Building 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.

A1.2. Budget performance

The budget performance table compares the department's outcomes against budget information presented to Parliament (2025-26 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 2026 $'000	Actual 2026 $'000	Variance $'000
Administered income				
Appropriation		5 703	5 679	(24)
Fees and charges	a)	503 082	581 505	78 423
Recoveries and other income		35 020	34 252	(768)
Interest revenue		1 120	1 069	(51)
Total administered income		**544 925**	**622 505**	**77 580**
Administered expenses				
Payments to Consolidated Account	b)	448 481	544 638	96 157
Employee related expenses		700	914	214
Grants and subsidies		8 301	-	(8 301)
Intra-government transfers		24 548	4 819	(19 729)
Other expenses		27 864	33 797	5 933
Total administered expenses		**509 894**	**584 168**	**74 274**
Net result		**35 031**	**38 337**	**3 306**
Total comprehensive result		**35 031**	**38 337**	**3 306**

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.

a) Fees and charges were higher than the original budget mainly due to *Real Property Act* increases in 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.

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

	2026 $'000	2025 $'000
Appropriation from Consolidated Account pursuant to the *Appropriation Act*	5 003	5 917
Appropriation from Governor's Appropriation Fund	676	695
Total revenues from appropriation	**5 679**	**6 612**

Appropriations are recognised on receipt.

Total revenues from appropriation consist of $5.679 million (2025: $6.612 million) for operational funding.

A2.2. Fees and charges

	2026 $'000	2025 $'000
Regulatory Fees - Land Services	548 439	444 090
Regulatory Fees - Planning and Building	33 066	29 864
Total fees and charges	**581 505**	**473 954**

Fees and charges are recognised on receipt.

A2.3. Interest revenues

	2026 $'000	2025 $'000
Royalties	759	679
Interest	310	336
Total interest revenues	**1 069**	**1 015**

A2.4. Recoveries and other income

	2026 $'000	2025 $'000
Land Services commercialisation	34 210	34 210
Movement in trade receivable allowance	-	175
Other	42	42
Total recoveries and other income	**34 252**	**34 427**

Recoveries and other income are recognised on receipt.

Land Services commercialisation of $34.21 million (2025: $34.21 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.

A3. Expenses

A3.1. Employee related expenses

	2026 $'000	2025 $'000
Salaries and wages	818	674
Employment on-costs - superannuation	37	33
Long service leave	16	17
Employment on-costs - other	16	16
Annual leave	24	14
Other employment related expense	3	3
Total employee related expenses	**914**	**757**

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.

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:

A3.1: Remuneration of employees by category

	2026 Number	2025 Number
$317 001 to $337 000	1	1
Total number of officers	**1**	**1**

Total remuneration received or receivable by these officers for the year was $0.327 million (2025: $0.318 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

	2026 $'000	2025 $'000
Payments to Consolidated Account	544 638	444 779
Total payments to Consolidated Account	**544 638**	**444 779**

Fees and charges paid to the Consolidated Account.

A3.3. Intra-government transfers

	2026 $'000	2025 $'000
Transfer to Outback Communities Authority and Local Government Grants Commission*	3 670	3 623
West Beach Trust - tax equivalent regime	1 149	1 612
Total intra-government transfers	**4 819**	**5 235**

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

A3.4. Other expenses

	2026 $'000	2025 $'000
Planning fees	32 977	29 779
Other expenses	-	518
Survey Act Levy	607	422
Copyright fee	82	77
Office expenses	42	50
Refunds	86	46
Movement in trade receivable allowance	3	-
Total other expenses	**33 797**	**30 892**

A4. Financial assets

A4.1. Cash and cash equivalents

	2026 $'000	2025 $'000
Deposits with the Treasurer	62 107	47 756
Total cash and cash equivalents in the Statement of Administered Financial Position	62 107	47 756
Total cash and cash equivalents in the Statement of Administered Cash Flows	62 107	47 756

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 $0.796 million (2025: $1.254 million) for the Worker's Liens Trust Account.

A4.2. Receivables

	2026 $'000	2025 $'000
Current receivables		
Statutory receivables		
Receivables	4 305	1 467
Accrued revenue	516	521
Total statutory receivables	4 821	1 988
Total current receivables	4 821	1 988
Total receivables	4 821	1 988

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.

A5. Liabilities

A5.1. Payables

	2026 $'000	2025 $'000
Current		
Accrued expenses	421	706
Other current payables	-	171
Contractual payables	-	114
Statutory payables	52 600	38 527
Total current payables	**53 021**	**39 518**
Total payables	**53 021**	**39 518**

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

	2026 $'000	2025 $'000
Current		
Contract liabilities	34 210	34 210
Total current contract liabilities	**34 210**	**34 210**
Non-current		
Contract liabilities	1 265 760	1 299 969
Total non-current contract liabilities	**1 265 760**	**1 299 969**
Total contract liabilities	**1 299 970**	**1 334 179**

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.

A5.3. Employee related liabilities

	2026 $'000	2025 $'000
Current		
Annual leave	12	10
Long service leave	3	3
Employment on-costs	2	2
Accrued salaries and wages	2	1
Total current employee related liabilities	19	16
Non-current		
Long service leave	50	43
Employment on-costs	5	4
Total non-current employee related liabilities	55	47
Total employee related liabilities	74	63

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 3.2% (2025) to 3.5% (2026).

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. 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 has increased from 2025 rate (4.25%) to 2026 rate (4.75%).

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% (2025: 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 2025 rate of 44%. The average factor for the calculation of employer superannuation on-costs has remained unchanged at the 2025 rate of 12%. 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

	2026 $'000	2025 $'000
Current		
Worker's Liens Trust Account	796	1 254
Total current other liabilities	**796**	**1 254**
Total other liabilities	**796**	**1 254**

This account is used for the deposit of money claimed in a Worker's Lien to enable the lien to be discharged from the Certificate of Title concerned. The money is held in lieu of the lien and allows the registered proprietor to deal with their property free of the lien.

A6. Other disclosures

A6.1. Cash flow reconciliation

	2026 $'000	2025 $'000
Reconciliation of net cash provided by / (used in) operating activities to net result		
Net cash provided by operating activities	14 351	1 097
Add / (less) non-cash items		
Bad and doubtful debts expense	(1)	175
Land services commercialisation income	34 210	34 210
Movement in assets and liabilities		
Increase/(decrease) in receivables	2 833	(1 898)
(Increase)/ decrease in payables	(13 503)	1 128
Increase in employee related liabilities	(11)	(2)
Decrease / (increase) in other liabilities	458	(365)
Net result	38 337	34 345

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 2026.

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

The department has assessed the impact of new and changed Australian Accounting Standards and Interpretations not yet effective. The department does not expect a material impact on the department's financial statements from the adoption of these standards when they become effective.

A7.3. Events after the reporting period

The department is not aware of any event occurring after balance date that would materially affect the financial statements.

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

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

Categorisation of financial instruments

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

Classification of financial instruments

The department measures all financial instruments at amortised cost.