

# Climate Change Annual Reporting Guidelines for South Australian Government Agencies



The following guidelines have been published by the Minister for Climate, Environment and Water under section 20A of the *Climate Change and Greenhouse Emissions Reduction Act 2007*.

## 1. Introduction

Under section 20A of the *Climate Change and Greenhouse Emissions Reduction Act 2007* (the Act):

"An annual report that is required to be prepared by a public sector agency (including the Department) must, to the extent that it is relevant to the operations or activities of the agency, include a report on the manner in which the agency is addressing matters relating to climate related risks and the reduction of greenhouse gas emissions" (to be referred to in these guidelines as climate change information)."

This reporting seeks to provide transparency in how the South Australian Government is addressing climate-related risks and reducing greenhouse gas emissions.

The Minister for Climate, Environment and Water has developed these guidelines in connection with the reporting requirements under section 20A, and agencies must have regard to these guidelines when preparing their climate change information.

The purpose of these guidelines is to:

- support agencies in preparing climate change information for their public annual report
- promote consistency and transparency in the reporting of climate change information by South Australian public sector agencies.

These guidelines should be read in conjunction with the requirements under [Premier and Cabinet Circular PC013 – Annual Reporting Requirements](#).

It is expected these guidelines will be revised to incorporate more complex reporting requirements over time, including reporting on agency greenhouse gas emissions.

## 2. Commencement

Section 20A of the Act came into operation on 27 March 2025. The requirements do not apply in respect of a report prepared in relation to the financial year in which section 20A came into operation, which is 2024-25. For agencies with a July – June financial year, this means they are required to incorporate climate change information into their annual report from the 2025-26 financial year and annually thereafter.

## 3. Application and Scope

These guidelines apply to South Australian public sector agencies that are required to prepare an annual report. This includes an annual report prepared under the requirements of section 12 of the [Public Sector Act 2009](#) or any other South Australian legislation that requires a South Australian public sector agency, including

affiliated bodies, subsidiaries, administrative units etc, to produce an annual report on its operations that is made available to the public.

If an agency is unsure whether it is deemed a 'public sector agency' under the Act, it should seek legal advice from its agency legal team and/or the Crown Solicitor's Office.

Agencies that include aggregated financial or other information in their annual reports about both an agency and its affiliated bodies, subsidiaries, administrative units etc, may choose to also include aggregated climate change information relevant to the agency and its affiliated bodies, subsidiaries, administrative units etc. If this occurs, affiliated bodies, subsidiaries, administrative units etc. should also cross-reference this information in any annual report they are required to produce.

The requirements are limited to providing climate-related information and do not extend to broader environmental, social, governance (ESG) or sustainability-related information, such as waste or water management, unless it contributes to reducing greenhouse gas emissions and/or managing climate change risks.

## **4. Requirements**

### **4.1 Reporting timeframes and reporting location**

The reporting period is the same reporting period as the annual report. Activities carried out during the reporting period should be included, noting that some activities may form part of a longer-term project that began before or will finish after the reporting period. In such instances, agencies may wish to include information about the overall project, similar to how agencies would reference other long-term projects in other sections of the annual report.

Climate change information can be included under the 'Reporting required under any other act or regulation' section of agency annual reports, as per the [Premier and Cabinet Circular PC013 – Annual Reporting Requirements 2025-26 Annual Report template](#).

### **4.2 Relevance**

It is expected that addressing matters relating to climate-related risks and the reduction of greenhouse gas emissions will be relevant to the operations or activities of all public sector agencies.

### **4.3 Addressing matters relating to climate-related risks and the reduction of greenhouse gas emissions**

Agencies should report on how they are addressing matters relating to climate-related risks and the reduction of greenhouse gas emissions regarding their own operational activities and, where applicable, regarding the delivery of programs, policies, services, regulations, investments and/or projects etc. to the community, industry or other stakeholders.

Agencies are encouraged to draw from materials prepared for other reporting processes, such as implementation progress reporting under [Premier and Cabinet Circular PC007 – Climate Ready Government](#), where relevant.

At a minimum, agencies should include a high-level description of their progress during the reporting period to comply with [Premier and Cabinet Circular PC007 – Climate Ready Government](#). Agencies that have sought an exemption from applying the requirements of Premier and Cabinet Circular PC007 – Climate Ready Government should report this in their climate change information, in addition to reporting on the alternative

policies, procedures and/or controls adopted by the agency to affectively reduce emissions and manage climate risk.

For programs, policies, services, regulations, investments and/or projects etc. the agency delivers, agencies should include a short description of the activities undertaken to manage climate change risks and reduce greenhouse gas emissions.

Agencies are permitted to cross-reference relevant information contained in other publicly available documents within their climate change information, and to cross-reference information contained elsewhere in their annual report or in another agency's annual report (for affiliated bodies, subsidiaries and attached offices etc.). However, these documents must be publicly available at the time of providing the climate change information.

Appendix 1 is an excerpt from the Premier and Cabinet Circular PC013 – Annual Reporting Requirements Annual Report Template, which may assist agencies with providing their climate change information.

## **5. References/other documents**

The following documents may assist in providing context and background to support preparation of annual reports.

[\*Climate Change and Greenhouse Emissions Reduction Act 2007\*](#)

[Premier and Cabinet Circular PC007 – Climate Ready Government](#)

[Premier and Cabinet Circular PC013 – Annual Reporting Requirements](#)

[\*Public Sector Act 2009\*](#)

[Commonwealth Climate Disclosure Requirements](#)

## Appendix 1 – Annual Report template

### Reporting required under any other act or regulation

Act or Regulation	Requirement
<i>Climate Change and Greenhouse Emissions Reduction Act 2007</i>	<i>Section 20A: An annual report that is required to be prepared by a public sector agency (including the Department) must, to the extent that it is relevant to the operations or activities of the agency, include a report on the manner in which the agency is addressing matters relating to climate related risks and the reduction of greenhouse gas emissions.</i>
Include report as per requirement	

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

Agencies should provide a short description of activities undertaken during the reporting period to address matters relating to operational climate risks and emissions reduction, and to address matters relating to climate risks and emissions reduction relating to the delivery of programs, policies, services, regulations, investments and/or projects etc. to the community, industry or with other stakeholders.

As relevant, agencies may consider including, for example (but not limited to):

- *Planning, data gathering or other preparatory activity for managing operational climate risks and emissions reduction.*
- *Establishment and operation of relevant governance bodies / structures and assignment of responsibilities for climate change risk and emissions reduction in the agency.*
- *Number of staff that have undertaken Climate Ready Government training.*
- *Changes made to agency strategies, plans, policies or procedures to incorporate emissions reduction and/or climate risks.*
- *Progress on climate change risk assessment(s) and implementation of climate change risk management activities.*
- *Progress to develop or update a carbon management plan and implement emissions reduction actions.*
- *Development and/or delivery of initiatives that support South Australians to reduce emissions and/or adapt to the impacts of climate change.*
- *Activities that directly address climate change risks e.g. flood or coastal protections.*
- *Research or funding related to emissions reduction and/or managing climate change risks.*
- *Development of public policies or strategies that include goals, outcomes, objectives or actions that aim to reduce emissions or manage climate change risks.*
- *Development and/or delivery of programs, services or other activities that build capacity for industry or communities to respond to the impacts of climate change or reduce emissions.*