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Our ref: A22/304

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Department of Treasury and Finance  
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Dear Mr Persse

### **Audit of the Treasurer's Statements for the year ended 30 June 2022**

The Treasurer's Statements for the year ended 30 June 2022 are attached.

In accordance with section 36(1)(a) of the *Public Finance and Audit Act 1987* (PFAA) I have stated in my annual report to Parliament that, in my opinion the Treasurer's Statements reflect the financial transactions of the Treasurer as shown in the accounts and records of the Treasurer for the financial year ended 30 June 2022.

### **Controls Opinion**

In accordance with section 36(1)(a)(iii) of the PFAA, I have included in my annual report to Parliament a collective opinion on the controls exercised by the Treasurer and public authorities. I have modified my collective opinion for two matters in 2021-22.

There were no matters we noted in our audit of the Treasurer's Statements that impact on the control opinion.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Richardson'.

Andrew Richardson  
**Auditor-General**

23 September 2022

enc

## TREASURER'S STATEMENTS

(Pursuant to section 22 of the *Public Finance and Audit Act 1987*)

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2021-22

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## TREASURER'S STATEMENTS – STATEMENT A

SUMMARY OF THE CONSOLIDATED ACCOUNT  
FOR THE YEAR ENDED 30 JUNE 2022  
(Section 22 (a) (i) *Public Finance and Audit Act 1987*)  
(Prepared on a Cash Basis)

	Budget	Actual
	2021-22	2021-22
	\$000	\$000
<b>Receipts</b>		
Taxation	4 417 022	5 027 803
Commonwealth General Purpose Payments	6 711 044	7 120 261
Commonwealth Specific Purpose Payments	221 005	222 009
Commonwealth National Partnership Payments	188 064	208 521
Contributions from State Undertakings	215 019	254 314
Fees and Charges	562 181	627 352
Recoveries	208 115	886 672
Royalties	322 938	382 710
Other Receipts	18 313	128 899
<b>Total Receipts</b>	<b>12 863 701</b>	<b>14 858 541</b>
<b>Payments</b>		
Appropriation Act	17 865 967	17 299 095
Payments for which specific appropriation is authorised in various Acts	333 522	298 078
<b>Total Payments</b>	<b>18 199 489</b>	<b>17 597 173</b>
<b>Consolidated Account Deficit</b>	<b>5 335 788</b>	<b>2 738 632</b>



Hon. Stephen Mullighan MP, Treasurer

## TREASURER'S STATEMENTS – STATEMENT A

COMPARATIVE STATEMENT OF THE ESTIMATED AND ACTUAL RECEIPTS  
TO THE CONSOLIDATED ACCOUNT OF THE GOVERNMENT OF SOUTH AUSTRALIA  
FOR THE YEAR ENDED 30 JUNE 2022  
(Section 22 (a) (i) *Public Finance and Audit Act 1987*)  
(Prepared on a Cash Basis)

	Budget	Actual
	2021-22	2021-22
	\$000	\$000
<b>Receipts</b>		
<b>Taxation</b>		
Payroll Tax	1 742 876	1 839 391
Commonwealth Places Mirror Payroll Tax	28 900	32 132
Stamp Duties	1 617 821	2 169 654
Commonwealth Places Mirror Stamp Duties	271	263
Land Tax	574 080	499 116
Commonwealth Places Mirror Land Tax	1 900	1 005
Gaming Machines Tax	291 031	310 860
Contribution from SA Lotteries	96 401	105 341
Contribution from Casino Operations	17 200	17 255
Contribution from on-course totalizators, bookmakers and small lotteries	2 621	3 196
Betting Operations Tax	43 921	49 590
<b>Total Taxation</b>	4 417 022	5 027 803
<b>Commonwealth General Purpose Payments</b>		
GST Revenue Grants	6 711 044	7 120 261
<b>Total Commonwealth General Purpose Payments</b>	6 711 044	7 120 261
<b>Commonwealth Specific Purpose Payments</b>		
National Agreements	221 005	222 009
<b>Total Commonwealth Specific Purpose Payments</b>	221 005	222 009
<b>Commonwealth National Partnership Payments</b>		
Federation Funding Agreements	188 064	208 521
<b>Total Commonwealth National Partnership Payments</b>	188 064	208 521
<b>Contributions from State Undertakings</b>		
<b>Adelaide Cemeteries Authority</b>		
Income Tax Equivalent	56	588
<b>Adelaide Venue Management Corporation</b>		
Dividend	1 600	1 600
<b>Arrangements with Private Electricity Entities</b>		
Local Government Rate Equivalent	145	128
<b>Department for Infrastructure and Transport</b>		
Dividend	-	4 756
Income Tax Equivalent	2 614	1 832

Hon. Stephen Mullighan MP, Treasurer

## TREASURER'S STATEMENTS – STATEMENT A

COMPARATIVE STATEMENT OF THE ESTIMATED AND ACTUAL RECEIPTS  
TO THE CONSOLIDATED ACCOUNT OF THE GOVERNMENT OF SOUTH AUSTRALIA  
FOR THE YEAR ENDED 30 JUNE 2022  
(Section 22 (a) (i) *Public Finance and Audit Act 1987*)  
(Prepared on a Cash Basis)

	Budget 2021-22 \$000	Actual 2021-22 \$000
Local Government Rate Equivalent	1 149	1 425
<b>Flinders Ports</b>		
In Lieu of other Taxes	2 932	1 865
<b>Funds SA</b>		
Local Government Rate Equivalent	298	253
<b>HomeStart Finance</b>		
Dividend	27 288	46 440
Income Tax Equivalent	11 695	16 038
<b>Motor Accident Commission</b>		
Dividend	9 823	10 321
<b>Public Trustee</b>		
Dividend	5 296	6 221
Income Tax Equivalent	2 212	2 607
<b>Renewal SA</b>		
Dividend	1 632	4 054
Local Government Rate Equivalent	1 656	1 663
<b>Scope Global Pty Ltd</b>		
Dividend	100	5 000
Income Tax Equivalent	600	194
<b>South Australian Government Financing Authority</b>		
Dividend	32 800	51 343
Income Tax Equivalent	14 400	35 444
<b>South Australian Water Corporation</b>		
Dividend	49 477	29 882
Income Tax Equivalent	46 783	29 979
Local Government Rate Equivalent	2 000	1 947
<b>State Owned Generators Leasing Co Pty Ltd</b>		
Dividend	289	-
Income Tax Equivalent	124	-
<b>TAFE SA</b>		
Local Government Rate Equivalent	50	-
<b>West Beach Trust</b>		
Income Tax Equivalent	-	734

Hon. Stephen Mullighan MP, Treasurer

## TREASURER'S STATEMENTS – STATEMENT A

COMPARATIVE STATEMENT OF THE ESTIMATED AND ACTUAL RECEIPTS  
TO THE CONSOLIDATED ACCOUNT OF THE GOVERNMENT OF SOUTH AUSTRALIA  
FOR THE YEAR ENDED 30 JUNE 2022  
(Section 22 (a) (i) *Public Finance and Audit Act 1987*)  
(Prepared on a Cash Basis)

	Budget	Actual
	2021-22	2021-22
	\$000	\$000
<b>Total Contributions from State Undertakings</b>	215 019	254 314
<b>Fees and Charges</b>		
Auditor-General's Department — fees for audit and other sundry receipts	16 641	16 992
Court Fines	68 694	61 228
Court Regulatory Fees	43 311	35 047
Guarantee Fees	124 861	119 460
Infringement Notice Schemes — Expiation Fees	78 972	67 196
Land Services Regulatory Fees	229 082	327 429
Small Lotteries	607	-
Sundry Fees	13	-
<b>Total Fees and Charges</b>	562 181	627 352
<b>Recoveries</b>		
Adelaide Oval Sublease Fees	1 024	1 024
Casino Unclaimed Prizes	40	26
Contract Sanction Receipts — CTP Insurance	-	50
Department for Environment and Water – Qualco Sunlands	250	-
Department for Infrastructure and Transport — indentured ports	15 673	13 449
Equiticorp Tasman Limited — liquidation dividend	-	2 499
Essential Services Commission of South Australia	13 272	13 272
Freedom of Information	-	61
Government Banking Contract Rebate	1 837	4 612
Helicopter Service — Recovery of Costs and Sponsorships	1 457	2 182
Hotel Quarantine Interstate Cross Charging	-	2 344
Independent Gaming Corporation contribution to Gamblers Rehabilitation Fund	2 000	4 000
Landscape Levy — Treasurer's Water Licences	419	343
Metropolitan Drainage Fund	7	15
National Tax Equivalent Program	50	-
Off-Course wagering services annual fee	1 240	1 189
On-passing of Innovation Centre Funding	2 000	-
On-passing of SAHMRI Grant	27 280	14 000
Private Hospital Funding	-	9 143
Recoup from SAFA Insurance Fund No.3	-	7 123

Hon. Stephen Mullighan MP, Treasurer

## TREASURER'S STATEMENTS – STATEMENT A

COMPARATIVE STATEMENT OF THE ESTIMATED AND ACTUAL RECEIPTS  
TO THE CONSOLIDATED ACCOUNT OF THE GOVERNMENT OF SOUTH AUSTRALIA  
FOR THE YEAR ENDED 30 JUNE 2022  
(Section 22 (a) (i) *Public Finance and Audit Act 1987*)  
(Prepared on a Cash Basis)

	Budget	Actual
	2021-22	2021-22
	\$000	\$000
Recoup from the COVID-19 Support Fund	87 283	-
Recoup from the Economic Investment Fund	8 700	400
Recoup from the Planning and Development Fund	4 300	4 300
Return of cash to Consolidated Account – Cash Alignment policy	-	799 845
Return of Deposit Account Balance	-	247
Return of Deposit Account Balances — Superannuation	30 000	-
Return of Green Industries SA bushfire clean-up funding	-	2 444
Return of Working Capital	8 610	-
Sundry Recoupment	201	1 255
Unclaimed Monies and Personal Property	2 472	2 849
<b>Total Recoveries</b>	208 115	886 672
<b>Royalties</b>		
Department for Energy and Mining	321 724	382 710
Land Services Data Royalties	1 214	-
<b>Total Royalties</b>	322 938	382 710
<b>Other Receipts</b>		
<b>Interest</b>		
Interest on Investments	6 024	2 780
Interest Recoveries from General Government	389	208
Interest Recoveries from the Private Sector	864	2 427
<b>Repayment of Advances</b>		
Adelaide Oval SMA Ltd	-	714
Bianco Reinforcing Pty Ltd	-	533
BSBC Holdings Pty Ltd	-	168
Concessional Bushfire Loans	-	112
Eyre Peninsula Seafoods Pty Ltd	-	74
Flinders Medical Centre Foundation	-	5 000
Neutrog Australia Pty Ltd	-	140
Primary Industries and Resources - Rural Loans	7 281	6 406
Royal Zoological Society of South Australia	315	315
Sea Dragon Lodge	-	23
Thoroughbred Racing SA	-	813
USUS Pty Ltd	-	5 000

Hon. Stephen Mullighan MP, Treasurer

## TREASURER'S STATEMENTS – STATEMENT A

COMPARATIVE STATEMENT OF THE ESTIMATED AND ACTUAL RECEIPTS  
TO THE CONSOLIDATED ACCOUNT OF THE GOVERNMENT OF SOUTH AUSTRALIA  
FOR THE YEAR ENDED 30 JUNE 2022  
(Section 22 (a) (i) *Public Finance and Audit Act 1987*)  
(Prepared on a Cash Basis)

	Budget	Actual
	2021-22	2021-22
	\$000	\$000
<b>Other Receipts</b>		
Festival Centre Car Park	-	6 000
Other Receipts	515	529
Return of Equity Capital Contribution — TAFE SA	-	50 000
Sale of Land and Buildings	2 925	47 657
<b>Total Other Receipts</b>	<b>18 313</b>	<b>128 899</b>
<b>Total Consolidated Account Receipts</b>	<b>12 863 701</b>	<b>14 858 541</b>

Taxes akin to state taxes are levied on activities conducted on Commonwealth places under the authority of Commonwealth mirror tax legislation. Revenue is retained by the state.

Commonwealth specific purpose payments represent amounts that are paid to the Consolidated Account only.

National Partnership payments represent amounts that are paid to the Consolidated Account only. The remainder of National Partnership payments are paid into the Intergovernmental Agreement on Federal Financial Relations special deposit account for subsequent disbursement to the relevant line agencies.

Fees and charges represent amounts that are paid to the Consolidated Account only.

Hon. Stephen Mullighan MP, Treasurer

## TREASURER'S STATEMENTS – STATEMENT A

COMPARATIVE STATEMENT OF THE ESTIMATED AND ACTUAL PAYMENTS  
FROM THE CONSOLIDATED ACCOUNT OF THE GOVERNMENT OF SOUTH AUSTRALIA  
FOR THE YEAR ENDED 30 JUNE 2022  
(Section 22 (a) (i) *Public Finance and Audit Act 1987*)  
(Prepared on a Cash Basis)

	Budget	Actual
	2021-22	2021-22
	\$000	\$000
<b>Payments for which specific appropriation is authorised in various Acts</b>		
<b>Salaries and Allowances</b>		
Agent-General — pursuant to <i>Agent-General Act 1901</i>	394	169
Auditor-General — pursuant to <i>Public Finance and Audit Act 1987</i>	348	352
Commissioners of Environment, Resource and Development Court — pursuant to <i>Remuneration Act 1990</i>	1 350	1 115
Commissioner of Police — pursuant to <i>Police Act 1998</i>	497	479
Electoral Commissioner and Deputy Electoral Commissioner — pursuant to <i>Electoral Act 1985</i>	504	748
Electoral District Boundaries Commission — pursuant to <i>Constitution Act 1934</i>	170	170
Governor — pursuant to <i>Constitution Act 1934</i>	379	366
Health and Community Services Complaints Commissioner — pursuant to <i>Remuneration Act 1990</i>	253	220
<b>Judges</b>		
Chief Justice — pursuant to <i>Remuneration Act 1990</i>	795	764
Judges — pursuant to <i>Remuneration Act 1990</i>	25 701	23 955
Senior Judge and Judges of the Industrial Relation Court and Commission — pursuant to <i>Remuneration Act 1990</i>	3 542	3 067
Magistrates — pursuant to <i>Remuneration Act 1990</i>	17 406	18 018
Members of various standing committees — pursuant to <i>Parliamentary Remuneration Act 1990 and Parliamentary Committees Act 1991</i>	268	189
Ombudsman — pursuant to <i>Ombudsman Act 1972</i>	467	452
Parliamentary salaries and electorate other allowances — pursuant to <i>Parliamentary Remuneration Act 1990</i>	18 917	18 879
Solicitor-General — pursuant to <i>Solicitor-General Act 1972</i>	744	665
South Australian Civil and Administrative Tribunal — pursuant to <i>Remuneration Act 1990</i>	1 119	1 196
State Coroner and Deputy Coroner — pursuant to <i>Remuneration Act 1990</i>	1 340	1 572
Valuer General — pursuant to <i>Valuation of Land Act 1971</i>	256	283
<b>Total Salaries and Allowances</b>	74 450	72 659
<b>Other</b>		
First Home Owner and HomeBuilder Grants — pursuant to <i>First Home and Housing Construction Grants Act 2000</i>	249 536	215 883
Victims of Crime Fund — Compensation for injuries resulting from criminal acts — pursuant to <i>Victims of Crime Act 2001</i>	9 536	9 536
<b>Total Other</b>	259 072	225 419
<b>Total payments for which specific appropriation is authorised in various Acts</b>	333 522	298 078

Hon. Stephen Mullighan MP, Treasurer

## TREASURER'S STATEMENTS – STATEMENT A

### COMPARATIVE STATEMENT OF THE ESTIMATED AND ACTUAL PAYMENTS FROM THE CONSOLIDATED ACCOUNT 2021-22

	Budget			Actual
	2021-22			2021-22
	Initial Section 4(1)	Transfers Section 5	Balance	
	\$000	\$000	\$000	\$000
<b>Payments from Appropriation Act and Governor's Appropriation Fund</b>				
Administered Items for the Attorney-General's Department	65 845	-	65 845	94 312
Attorney-General's Department	173 516	-	173 516	178 587
Auditor-General's Department	18 616	-	18 616	18 680
Commission on Excellence and Innovation in Health	5 930	-	5 930	5 921
Courts Administration Authority	96 600	-	96 600	96 632
Defence SA	11 180	-	11 180	11 644
Department for Child Protection	648 072	-	648 072	693 540
Department for Correctional Services	412 822	-	412 822	415 883
Administered Items for the Department for Education	375 932	-	375 932	397 090
Department for Education	3 287 483	-	3 287 483	3 180 416
Department for Energy and Mining	54 776	-	54 776	53 307
Administered Items for the Department for Environment and Water	30 979	-	30 979	24 044
Department for Environment and Water	169 429	-	169 429	155 141
Department for Health and Wellbeing	5 413 286	-	5 413 286	4 780 265
Administered Items for the Department of Human Services	189 301	-	189 301	190 173
Department of Human Services	940 430	-	940 430	940 789
Administered Items for the Department for Infrastructure and Transport	4 045	-	4 045	4 600
Department for Infrastructure and Transport	1 071 420	-	1 071 420	1 212 985
Administered Items for the Department for Innovation and Skills	13 096	-	13 096	13 096
Department for Innovation and Skills	402 391	-	402 391	398 716
Administered Items for the Department of the Premier and Cabinet	9 185	-	9 185	9 185
Department of the Premier and Cabinet	351 203	-	351 203	372 821
Administered Items for the Department of Primary Industries and Regions	4 788	-	4 788	4 288
Department of Primary Industries and Regions	124 636	-	124 636	157 031
Department for Trade and Investment	43 949	-	43 949	42 212
Administered Items for the Department of Treasury and Finance	2 666 366	-	2 666 366	2 542 674
Department of Treasury and Finance	170 727	-	170 727	177 366
Administered Items for the Electoral Commission of South Australia	502	-	502	945
Electoral Commission of South Australia	29 437	-	29 437	29 972
House of Assembly	8 094	-	8 094	8 094
Administered Items for the Joint Parliamentary Services	3 324	-	3 324	3 305

Hon. Stephen Mullighan MP, Treasurer

## TREASURER'S STATEMENTS – STATEMENT A

### COMPARATIVE STATEMENT OF THE ESTIMATED AND ACTUAL PAYMENTS FROM THE CONSOLIDATED ACCOUNT 2021-22

	Budget 2021-22			Actual
	Initial Section 4(1)	Transfers Section 5	Balance	2021-22
	\$000	\$000	\$000	\$000
Joint Parliamentary Services	13 013	-	13 013	13 011
Legislative Council	5 803	-	5 803	5 803
Premier—other items	5 562	-	5 562	5 562
Administered Items for the South Australia Police	65	-	65	65
South Australia Police	956 986	-	956 986	971 647
South Australian Tourism Commission	66 288	-	66 288	66 273
State Governor's Establishment	4 118	-	4 118	6 248
Wellbeing SA	16 772	-	16 772	16 772
<b>Total</b>	<b>17 865 967</b>	<b>-</b>	<b>17 865 967</b>	<b>17 299 095</b>
Payments for which specific appropriation is authorised in various Acts	333 522	-	333 522	298 078
<b>Total</b>	<b>333 522</b>	<b>-</b>	<b>333 522</b>	<b>298 078</b>
<b>Total Consolidated Account Payments</b>	<b>18 199 489</b>	<b>-</b>	<b>18 199 489</b>	<b>17 597 173</b>



Hon. Stephen Mullighan MP, Treasurer

## TREASURER'S STATEMENTS – STATEMENT B

SUMMARY OF MOVEMENTS OF FUNDS OF THE TREASURER  
DURING THE YEAR ENDED 30 JUNE 2022  
(Section 22 (a) (ii) *Public Finance and Audit Act 1987*)  
(Prepared on a Cash Basis)

	2021-22 \$000	2020-21 \$000
<b>Source of Funds</b>		
Consolidated Account Receipts —		
Taxation	5 027 803	4 358 293
Commonwealth General Purpose Payments	7 120 261	6 036 181
Commonwealth Specific Purpose Payments	222 009	219 538
Commonwealth National Partnership Payments	208 521	63 687
Contributions from State Undertakings	254 314	234 767
Fees and Charges	627 352	595 685
Recoveries	886 672	853 224
Royalties	382 710	322 939
Other Receipts	128 899	50 054
<b>Total Receipts</b>	14 858 541	12 734 368
Increase/(Decrease) in balance of Special Deposit Accounts	-439 070	1 103 784
Increase/(Decrease) in balance of Deposits lodged with the Treasurer	228 914	60 042
Increase/(Decrease) in borrowings from SAFA	2 738 632	4 046 363
Decrease/(Increase) in deposits by the Treasurer with LGFA	-6	-13
Decrease/(Increase) in the value of Cheques Drawn but not Presented/Deposits not Credited	138 644	-102 150
<b>Total</b>	17 525 655	17 842 394
<b>Application of Funds</b>		
Consolidated Account Payments	17 597 173	16 780 731
Increase/(Decrease) in deposits by the Treasurer with SAFA	53 632	905 363
Increase/(Decrease) in cash at bank	-125 150	156 300
<b>Total</b>	17 525 655	17 842 394



Hon. Stephen Mullighan MP, Treasurer

## TREASURER'S STATEMENTS – STATEMENT C

FUNDS OF THE TREASURER AS AT 30 JUNE 2022  
(Section 22 (a) (xiv) *Public Finance and Audit Act 1987*)

	Jun-22	Jun-21
	\$000	\$000
<b>Balance of Funds</b>		
Special Deposit Account Balances – see Statement F	8 679 912	9 118 982
Deposits Lodged with the Treasurer – see Statement G	1 402 361	1 173 447
	<u>10 082 273</u>	<u>10 292 429</u>
<b>Represented By</b>		
Cash at Bank	300 808	425 958
Net - Deposits not credited/(Cheques Drawn but not presented)	26 532	165 176
Deposits with South Australian Government Financing Authority – see Statement J	9 746 916	9 693 284
Deposits with Local Government Finance Authority of South Australia – see Statement E	8 017	8 011
	<u>10 082 273</u>	<u>10 292 429</u>



Hon. Stephen Mullighan MP, Treasurer

## TREASURER'S STATEMENTS – STATEMENT D

ABSTRACT OF CONSOLIDATED ACCOUNT RECEIPTS AND PAYMENTS FOR OPERATING ACTIVITIES  
FOR THE YEAR ENDED 30 JUNE 2022  
(Section 22 (a) (iii) *Public Finance and Audit Act 1987*)

PAYMENTS FOR OPERATING ACTIVITIES MADE, AND RECOVERIES IN THE NATURE OF EARNINGS, FEES AND RECOVERIES, IN CARRYING OUT THE VARIOUS STATE FUNCTIONS WERE AS UNDER –

	Payments	Recoveries	Cost	
	\$000	\$000	\$000	\$000
Attorney-General's Department	272 899	375 464	-102 565	
Auditor-General's Department	18 680	16 992	1 688	
Commission on Excellence and Innovation in Health	5 921	-	5 921	
Courts Administration Authority	96 632	19 753	76 879	
Defence SA	11 644	-	11 644	
Department for Child Protection	692 630	-	692 630	
Department for Correctional Services	415 883	-	415 883	
Department for Education	3 313 935	-	3 313 935	
Department for Energy and Mining	53 307	-	53 307	
Department for Environment and Water	179 185	33 721	145 464	
Department for Health and Wellbeing	4 780 265	-	4 780 265	
Department for Infrastructure and Transport	940 737	13 901	926 836	
Department for Innovation and Skills	407 719	-	407 719	
Department for Trade and Investment	42 212	-	42 212	
Department of Human Services	1 130 962	-	1 130 962	
Department of Primary Industries and Regions	161 319	545	160 774	
Department of the Premier and Cabinet	382 006	6 000	376 006	
Department of Treasury and Finance	2 720 040	1 711 387	1 008 653	
Electoral Commission of South Australia	30 917	91	30 826	
House of Assembly	8 094	-	8 094	
Joint Parliamentary Services	16 316	-	16 316	
Legislative Council	5 803	-	5 803	
Premier—other items	5 562	-	5 562	
South Australia Police	971 712	80 615	891 097	
South Australian Tourism Commission	66 273	-	66 273	
State Governor's Establishment	6 248	-	6 248	
TAFE SA	-	50 000	-50 000	
Wellbeing SA	16 772	-	16 772	
Payments for which specific appropriation is authorised in various Acts	298 078	-	298 078	
<b>Total</b>	17 051 751	2 308 469	14 743 282	

TOTAL NET COST TO CONSOLIDATED ACCOUNT FOR OPERATING ACTIVITIES

14 743 282

Hon. Stephen Mullighan MP, Treasurer

## TREASURER'S STATEMENTS – STATEMENT D

### ABSTRACT OF CONSOLIDATED ACCOUNT RECEIPTS AND PAYMENTS FOR OPERATING ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2022 (Section 22 (a) (iii) *Public Finance and Audit Act 1987*)

RECEIPTS FROM THE FOLLOWING SOURCES WERE APPLIED TOWARDS MEETING THE ABOVE NET COST –

	\$000	\$000	\$000
Taxation –			
Payroll Tax	1 839 391		
Stamp Duties	2 169 654		
Land Tax	499 116		
Commonwealth Places Mirror Tax	33 400		
Contribution from SA Lotteries	105 341		
Contribution from Casino Operations	17 255		
Gaming Machines Tax	310 860		
Contribution from on-course totalizators, bookmakers and small lotteries	3 196		
Betting Operations Tax	49 590		
Total Receipts from Taxation	5 027 803		
Commonwealth General Purpose Payments		7 120 261	
Royalties		382 710	
<b>Total Direct Receipts</b>		<b>12 530 774</b>	
LEAVING A DEFICIT ON ACCOUNT OF OPERATING ACTIVITIES FOR THE YEAR OF			-2 212 508
THIS WAS INCREASED BY THE NET OF -			
Payments for investing activities		-545 422	
Receipts from investing activities		19 298	
			-526 124
RESULTING IN A CONSOLIDATED ACCOUNT DEFICIT FOR THE YEAR OF			-2 738 632

This statement meets the requirements of Section 22 (a) (iii) of the *Public Finance and Audit Act 1987*, which specifies a statement showing the 'net recurrent cost to the Consolidated Account'. The categorisation of Consolidated Account transactions as recurrent or capital has been replaced with classifications contained in the Generally Accepted Accounting Principles. Consequently amounts described in this statement as operating activities correspond to transactions of a 'recurrent' nature and similarly investing and financing activities correspond to the transactions of a 'capital' nature.



Hon. Stephen Mullighan MP, Treasurer

## TREASURER'S STATEMENTS – STATEMENT E

ORGANISATIONS (OTHER THAN THE SOUTH AUSTRALIAN GOVERNMENT FINANCING AUTHORITY)  
WITH WHICH THE TREASURER HAS INVESTED FUNDS DURING  
THE YEAR ENDED 30 JUNE 2022  
(Section 22 (a) (iv) *Public Finance and Audit Act 1987*)

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Local Government Finance Authority of South Australia

As a result of an agreement between the Local Government Association and the Government, the Local Government Disaster Fund was established in August 1990 to fund assistance to the Stirling Council and to help meet the cost of providing assistance to local authorities which face unusually high expenditures as a result of natural disasters. As part of the arrangements agreed between the Treasurer, the Minister for Local Government Relations and the Local Government Association the majority of the balance in the Fund is invested with the Local Government Finance Authority of South Australia.

At 30 June 2022 the amount invested with the Local Government Finance Authority of South Australia under these arrangements was \$8.0 million.



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Hon. Stephen Mullighan MP, Treasurer

## TREASURER'S STATEMENTS – STATEMENT F

### SPECIAL DEPOSIT ACCOUNTS – BALANCES AS AT 30 JUNE 2022 (Section 22 (a) (v) (C) *Public Finance and Audit Act 1987*)

Account	Balance \$000
<b>Interest Bearing -</b>	
Adelaide Dolphin Sanctuary Fund	1
ANZAC Day Commemoration Fund	-
Barossa Wine Industry Fund	821
Citrus Growers Fund	319
Clare Valley Wine industry Fund	421
COAG Health Council	-
Commonwealth Funding for National Partnerships	116 305
Commonwealth Funding for Specific Projects	2 193
Community Emergency Services Fund	21 370
Community Road Safety Fund	9 326
Concessional Loans Schemes Special Deposit Account	63
Coorong, Lower Lakes and Murray Mouth (CLLMM) Recovery Project	8 036
Country Equalisation Scheme	18 859
Dog Fence Fund	8 462
Electricity Sales/Lease Proceeds Account	-
Farm Finance Loan Scheme	-
Gamblers Rehabilitation Fund	2 413
Governors' Pensions Account	8
Grain Industry Fund	1 426
Grain Industry Research and Development Fund	90
HIH Builders' Indemnity Assistance Account	2 959
Homes for Incurables Trust	11
Indigenous Program for Specific Projects	39 575
Infrastructure and Transport Urban Growth Fund — Developer Contributions	16 078
Judges' Pensions Account	251
Justice Rehabilitation Fund	-
Local Government Disaster Fund	4 840
Murray Futures Fund	10 562
National Landcare Program	358
Parliamentary Superannuation Scheme Account	112
Pastoral Land Management Fund	170
Police Superannuation Scheme Contribution Account	1 179
Rural Finance Account	29 049
Rural Industry Adjustment and Development Fund	25 442

Hon. Stephen Mullighan MP, Treasurer

## TREASURER'S STATEMENTS – STATEMENT F

SPECIAL DEPOSIT ACCOUNTS – BALANCES AS AT 30 JUNE 2022  
(Section 22 (a) (v) (C) *Public Finance and Audit Act 1987*)

Account	Balance \$000
SA Grape Growers Industry Fund	561
South Australian Aboriginal Heritage Fund	1 354
South Australian Ambulance Superannuation Scheme	665
South Australian Local Government Grants Commission Account	1 443
South Australian River Murray Sustainability Fund	999
South Australian Riverland Floodplains Integrated Infrastructure Project	19 336
South Australian Superannuation Fund Account	11 414
Southern State Superannuation Fund Account	37 835
Supported Residential Facilities Indemnity Fund	52
The Port Stanvac Remediation Fund	6 332
Treasury — Asset Management Account	2 789
Urban Tree Canopy Off-set Fund	-
Victims of Crime Fund	198 670
	602 149
 <b>Non Interest Bearing -</b>	
Accrual Appropriation Excess Funds	1 398 059
Adelaide Oval Redevelopment	48
Affordable Housing Fund	3 349
Attorney-General's Administered Items Account	226 216
Attorney-General's Operating Account	27 607
Auditor-General's Administered Items Account	525
Auditor-General's Operating Account	3 411
Charitable and Social Welfare Fund	2 004
Child Protection Operating Account	39 569
Commission on Excellence and Innovation in Health Operating Account	454
Commonwealth Mirror Taxes on Commonwealth Places Revenue Account	-
Community Development Fund	-
Complementary State Natural Resource Management Program	306
Correctional Services Operating Account	63 828
Defence SA	13 833
Education Administered Items Account	17 495
Education Operating Account	179 991
Electoral Commission of South Australia Operating Account	2 097
Energy and Mining Administered Items Account	39 858
Energy and Mining Operating Account	125 096

Hon. Stephen Mullighan MP, Treasurer

## TREASURER'S STATEMENTS – STATEMENT F

SPECIAL DEPOSIT ACCOUNTS – BALANCES AS AT 30 JUNE 2022  
(Section 22 (a) (v) (C) *Public Finance and Audit Act 1987*)

Account	Balance \$000
Environment and Water Administered Items Account	1 648
Environment and Water Operating Account	40 067
Environment Protection Authority Operating Account	36 539
Governing Councils Legal Fund	-
Health and Wellbeing Administered Items Account	15 258
Health and Wellbeing Operating Account	304 444
Highways Fund	3 799 530
Hospitals Fund	-
Human Services Administered Items Account	28 380
Human Services Operating Account	30 486
Industry Financial Assistance Account	27 211
Infrastructure and Transport Administered Items Account	1 712
Infrastructure and Transport Operating Account	418 461
Innovation and Skills Administered Items Account	4 964
Innovation and Skills Operating Account	118 929
Legislature Operating Account	4 533
Local Government Disaster Fund	8 017
Motor Vehicles — Clearing Account	54 124
NRAH Operating Account	-
Office for Recreation, Sport and Racing	88 908
Office of the Commissioner for Public Sector Employment	2 646
Office of the Small Business Commissioner	1 162
Office of the South Australian Productivity Commission	1 016
Online Formative Assessment Initiative	-
Petroleum and Geothermal Energy Act Legacy Liabilities Facility	65
Police and Emergency Services Administered Items Account	24 062
Police Operating Account	51 965
Premier and Cabinet Administered Items Account	859
Premier and Cabinet Operating Account	122 559
Premier's Delivery Unit Operating Account	639
Primary Industries and Regions Administered Items Account	116
Primary Industries and Regions Operating Account	118 580
Professional Standards Council Fund	143
Regional Roads and Infrastructure Fund	2 229
Riverbank Authority Operating Account	-

Hon. Stephen Mullighan MP, Treasurer

## TREASURER'S STATEMENTS – STATEMENT F

SPECIAL DEPOSIT ACCOUNTS – BALANCES AS AT 30 JUNE 2022

(Section 22 (a) (v) (C) *Public Finance and Audit Act 1987*)

Account	Balance
	\$000
SA Lotteries Commission Operations Account	-
SA Mental Health Commission Operating Account	0
Sale of Government Land and Property	5 773
Save the River Murray Fund	2 451
Save the River Murray Voluntary Contributions Fund	4
South Australian Skills Commission	565
Sport and Recreation Fund	3 322
State Governor's Establishment Operating Account	2 401
State Procurement Board Account	-
Support Services to Parliamentarians	100
Surplus Cash Working Account	308
Trade and Investment Administered Items Account	214
Trade and Investment Operating Account	17 726
Treasurer — Super SA Select	-
Treasurer's Interest in the National Wine Centre	15 168
Treasury — Working Account	20 345
Treasury and Finance Administered Items — Intergovernmental Agreement on Federal Financial Relations	18 990
Treasury and Finance Administered Items Account	497 493
Treasury and Finance Operating Account	16 822
Wellbeing SA Operating Account	23 083
	<hr/>
	8 077 763
	<hr/>
Total Special Deposit Accounts	8 679 912



Hon. Stephen Mullighan MP, Treasurer

## TREASURER'S STATEMENTS – STATEMENT F (1)

SPECIAL DEPOSIT ACCOUNTS PURPOSE AS AT 30 JUNE 2022  
(Section 22 (a) (v) (B) *Public Finance and Audit Act 1987*)

Account	Purpose
Accrual Appropriation Excess Funds	To record all receipts and payments associated with surplus cash balances generated in agencies by the shift to accrual appropriations.
Adelaide Dolphin Sanctuary Fund	To record receipts and payments related to the Adelaide Dolphin Sanctuary Fund in accordance with the <i>Adelaide Dolphin Sanctuary Act 2005</i> .
Adelaide Oval Redevelopment	To record and identify all money made available and expended for the Adelaide Oval redevelopment.
Affordable Housing Fund	To record interest free deposit gap loans of up to \$10 000 funded via an Affordable Housing Fund to be administered by HomeStart Finance. The program commenced from 1 September 2019 and forms part of the housing sector package.
ANZAC Day Commemoration Fund	To record the receipts and payments relating to the ANZAC Day Commemoration Fund in accordance with the <i>ANZAC Day Commemoration Act 2005</i> .
Attorney-General's Administered Items Account	To receive administered items appropriation for the Department pursuant to the annual <i>Appropriation Act</i> and to disburse the associated payments.
Attorney-General's Operating Account	To record all of the activities of the Department including operating and investing expenditures, revenue from various activities, injections of funds provided from the Consolidated Account and borrowings. This includes the recording of transactions that are consequent to machinery of government changes affecting the agency.
Auditor-General's Administered Items Account	To receive administered items appropriation for the Department pursuant to the annual <i>Appropriation Act</i> and to disburse the associated payments.
Auditor-General's Operating Account	To record all activities of the Department (excluding those administered by the Auditor-General's Department) including recurrent expenditure, revenue from various activities, injections of funds provided from the Consolidated Account and borrowings.
Barossa Wine Industry Fund	To record receipts and payments relating to the Barossa wine industry in accordance with the <i>Primary Industries Funding Schemes (Barossa Wine Industry Fund) Regulations 2007</i> .
Charitable and Social Welfare Fund	To record receipts and disbursements associated with the <i>Gaming Machines Act 1992</i> relating to supporting the work of not-for-profit charities and community based social welfare organisations.
Child Protection Operating Account	To record all the activities of the Department for Child Protection including operating and investing expenditure, revenue from the Consolidated Account, revenue from various activities, receipt of borrowings and receipt of various Commonwealth Grants and associated payments.
Citrus Growers Fund	To receive funds and to make payments as prescribed by the <i>Primary Industries Funding Schemes (Citrus Growers Fund) Regulations 2005</i> .
Clare Valley Wine Industry Fund	To record the receipts and payments relating to the Clare Valley wine industry in accordance with the <i>Primary Industries Funding Schemes (Clare Valley Wine Industry Fund) Regulations 2008</i> .

Hon. Stephen Mullighan MP, Treasurer

## TREASURER'S STATEMENTS – STATEMENT F (1)

SPECIAL DEPOSIT ACCOUNTS PURPOSE AS AT 30 JUNE 2022  
(Section 22 (a) (v) (B) *Public Finance and Audit Act 1987*)

Account	Purpose
COAG Health Council	To record receipts and disbursements relating to programs and projects of the COAG Health Council.
Commission on Excellence and Innovation in Health Operating Account	To record all the activities of the Commission on Excellence and Innovation in Health including operating and investing activities, revenues from various activities, injection of funds provided from Consolidated Account and borrowings.
Commonwealth Funding for National Partnerships	To receive, hold and disburse certain moneys for major infrastructure projects provided from National Partnerships grants received from the Commonwealth.
Commonwealth Funding for Specific Projects	To record all activities associated with funding provided by the Commonwealth for specific projects (interest bearing).
Commonwealth Mirror Taxes on Commonwealth Places Revenue Account	To receive amounts that are levied pursuant to the <i>Commonwealth Places (Mirror Taxes) Act 1998</i> of the Commonwealth as contemplated by the arrangements entered into by the State and the Commonwealth pursuant to that Act and to the <i>Commonwealth Places (Mirror Taxes Administration) Act 1999</i> of the State, and to deal with those amounts as contemplated by those Acts and arrangements.
Community Development Fund	To record the receipts and disbursements associated with the <i>Gaming Machines (Miscellaneous) Amendment Bill 1996</i> relating to the provision of government health, welfare or education services and financial assistance for non government welfare agencies and community development.
Community Emergency Services Fund	To record all of the activities of the Community Emergency Services Fund as outlined in Parts 3 and 4 of the <i>Emergency Services Funding Act 1998</i> and any amendments as approved by Parliament.
Community Road Safety Fund	To receive revenue derived from anti-speeding devices and other monies approved by both the Minister and the Treasurer and to make payments for road safety programs and policing.
Complementary State Natural Resource Management Program	To receive funds from the Commonwealth, State and other sources for application towards the Complementary State Natural Resources Management Program.
Concessional Loans Schemes Special Deposit Account	To record all the financial transactions undertaken by PIRSA in respect of loan funds, and funds contributed towards scheme operating costs, received by the South Australian Government from the Federal Government and made available to PIRSA for the purpose of the delivery by PIRSA of the Federal Government's Concessional Loan Scheme, including funds PIRSA receives and repays to the Consolidated Account and funds PIRSA pays to and receives from recipients of loans under the scheme.
Coorong, Lower Lakes and Murray Mouth (CLLMM) Recovery Project	To record and identify all funds received and expended for the CLLMM Recovery Project.
Correctional Services Operating Account	To record all the activities of the Department including operating and investing expenditures, revenue from various activities, injections of funds provided from the Consolidated Account and borrowings.
Country Equalisation Scheme	To record injections of funds provided from the Consolidated Account, and to make 'refund' payments to electricity retailers in accordance with the Country Equalisation Scheme.

Hon. Stephen Mullighan MP, Treasurer

## TREASURER'S STATEMENTS – STATEMENT F (1)

SPECIAL DEPOSIT ACCOUNTS PURPOSE AS AT 30 JUNE 2022  
(Section 22 (a) (v) (B) *Public Finance and Audit Act 1987*)

Account	Purpose
Defence SA	To record all activities of Defence SA including operating and investing expenditures, revenue from various activities, injection of funds provided from the Consolidated Account and borrowings.
Dog Fence Fund	To record receipts and disbursements relating to the operation of the Dog Fence Board.
Education Administered Items Account	To receive various Commonwealth grants, administered items appropriation for the Department, the SACE Board of South Australia and the Education and Early Childhood Services Board of South Australia pursuant to the annual <i>Appropriation Act</i> and to disburse the associated payments.
Education Operating Account	To record all of the activities of the Department including operating and investing expenditures, revenue from the Consolidated Account, revenue from various activities, receipt of borrowings and receipt of various Commonwealth grants and associated payments.
Electoral Commission of South Australia Operating Account	To record all of the activities of the Office and those formerly carried on by the Electoral Department including recurrent and capital expenditures, revenue from various activities, injections of funds provided from the Consolidated Account and borrowings.
Electricity Sale/Lease Proceeds Account	To receive proceeds of sale/lease agreement, sale or lease under the <i>Electricity Corporations (Restructuring and Disposal) Act 1999</i> and other funds as approved by the Treasurer, and to receive interest payments from other interest bearing accounts in which sale/lease agreement proceeds are placed, and to invest those monies and to apply those monies, and income from their investment, towards the retirement of the State debt.
Energy and Mining Administered Items Account	To receive administered items appropriation for the Department pursuant to the annual <i>Appropriation Act</i> and to disburse the associated payments.
Energy and Mining Operating Account	To record all of the activities of the Department including operating and investing expenditures, revenue from various activities, injection of funds provided from Consolidated Account and borrowings. This includes the recording of transactions that are consequent to machinery of government changes affecting the agency.
Environment and Water Administered Items Account	To receive administered items appropriation for the Department pursuant to the annual <i>Appropriation Act</i> and to disburse the associated payments.
Environment and Water Operating Account	To record all of the activities of the Department including operating and investing expenditures, revenue from various activities, injections of funds provided from the Consolidated Account and borrowings.
Environment Protection Authority Operating Account	To record all of the activities of the Authority including recurrent and capital expenditures, revenue from various activities, injection of funds provided from the Consolidated Account and borrowings.
Farm Finance Loan Scheme	To record all of the financial transactions undertaken by PIRSA in respect of loan funds, and funds contributed towards scheme operating costs, received by the South Australian Government from the Federal Government and made available to PIRSA for the purposes of the delivery by PIRSA of the Federal Government's Farm Finance Concessional Loan Scheme, including funds PIRSA receives

Hon. Stephen Mullighan MP, Treasurer

## TREASURER'S STATEMENTS – STATEMENT F (1)

SPECIAL DEPOSIT ACCOUNTS PURPOSE AS AT 30 JUNE 2022  
(Section 22 (a) (v) (B) *Public Finance and Audit Act 1987*)

Account	Purpose
	from and repays to the Consolidated Account and PIRSA pays to and receives from recipients of loans under the scheme.
Gamblers Rehabilitation Fund	To record receipts and disbursements relating to programs for the rehabilitation of addicted gamblers, for counselling such gamblers and their families and for the development of early intervention strategies.
Governing Councils Legal Fund	For the purposes of the Governing Councils Legal Fund established under the <i>Education and Children's Services Act 2019</i> .
Governors' Pensions Account	To record receipts and payments for the Governors' Pensions Scheme.
Grain Industry Fund	To hold and disburse funds collected in accordance with the <i>Primary Industry Funding Scheme (Grain Industry Fund) Regulations 2012</i> .
Grain Industry Research and Development Fund	To hold and disburse funds collected in accordance with the <i>Primary Industry Funding Schemes (Grain Industry Research and Development Fund) Regulations 2013</i> .
Health and Wellbeing Administered Items Account	To record administered monies received by the Department and their associated disbursement, pursuant to the requirements for their administration.
Health and Wellbeing Operating Account	To record all of the activities of the Department including operating and investing expenditures, revenue from various activities, injections of funds provided from the Consolidated Account and borrowings.
Highways Fund	To record all transactions associated with the <i>Highways Act 1926</i> including the receipt of State and Commonwealth funds and expenditure on the construction and maintenance of roads and bridges.
HIH Builders' Indemnity Assistance Account	To account for the expenditure of funds made available from the Budget and from an increase in building work contractor licence fees to assist consumers relying on builders' warranty indemnity insurance with the HIH Group and to cover administrative costs of the assistance scheme.
Homes for Incurables Trust	To record receipts and payments incurred within the terms of the Home for Incurables Trust.
Hospitals Fund	To record receipts from the State Lotteries Commission, Totalizator Agency Board and from Stamp Duty on Third Party Insurance policies to be used for the purpose of maintenance, development and improvement of public hospitals, to refund unclaimed dividends from unauthorised Racing Clubs and to make payments to the Racing Clubs and Trotting Clubs for a share of tax on winning bets made with book-makers.
Human Services Administered Items Account	To receive administered items appropriation for the Department pursuant to the annual <i>Appropriation Act</i> and to disburse the associated payments.
Human Services Operating Account	To record all activities of the Department including recurrent and capital expenditure, revenues from various activities, injections of funds provided from the Consolidated Account and borrowings. This includes the recording of transactions that are consequent to machinery of government changes affecting the agency.

Hon. Stephen Mullighan MP, Treasurer

## TREASURER'S STATEMENTS – STATEMENT F (1)

SPECIAL DEPOSIT ACCOUNTS PURPOSE AS AT 30 JUNE 2022  
(Section 22 (a) (v) (B) *Public Finance and Audit Act 1987*)

Account	Purpose
Indigenous Program for Specific Projects	To record receipts and expenditure of Commonwealth funds (and associated interest earnings) related to the operation of projects under the <i>Terms and Conditions of Funding Agreement with State/Territory/Local Government Agencies Relating to Indigenous Programs</i> .
Industry Financial Assistance Account	To record the financial transactions of industry financial assistance administered on behalf of the Treasurer, including operating and financing expenditures, revenues from various activities and injection of funds provided by the Consolidated Account.
Infrastructure and Transport Administered Items Account	To receive administered items appropriation for the Department pursuant to the annual <i>Appropriation Act</i> and to disburse the associated payments.
Infrastructure and Transport Operating Account	To record the activities of the Department including operating and investing expenditures, revenue from various activities, injections of funds provided from the Consolidated Account and borrowings other than those activities recorded in other specific deposit accounts. This includes the recording of transactions that are consequent to machinery of government changes affecting the agency.
Infrastructure and Transport Urban Growth Fund — Developer Contributions	To record and identify all money made available between the Minister for Transport and Infrastructure and developers of Urban Growth areas regarding the payment and delivery of transport infrastructure to support the proposed urban development.
Innovation and Skills Administered Items Account	To record receipts and payments relating to administered activities of the Department. This includes the recording of transactions that are consequent to machinery of government changes affecting the agency.
Innovation and Skills Operating Account	To record all the activities of the Department including operating and investing expenditures, revenue from various activities, injections of funds provided from the Consolidated Account and borrowings. This includes the recording of transactions that are consequent to machinery of government changes affecting the agency.
Judges' Pensions Account	To record receipts and payments for the Judges' Pensions Scheme.
Justice Rehabilitation Fund	To provide for the receipt of the proceeds from the sale of confiscated criminal assets seized under the <i>Criminal Assets Confiscation Act 2005</i> and for payments to be applied at the discretion of the Attorney-General for programs and facilities that will further crime prevention and rehabilitation strategies.
Legislature Operating Account	To record all the activities associated with the Legislature including operating and investing expenditure, revenue from various activities and injections of funds from Consolidated Account.
Local Government Disaster Fund	To record transactions related to the administration of a local government disaster fund in a manner agreed between the Treasurer, the Minister of Local Government and the Local Government Association of South Australia.
Motor Vehicles — Clearing Account	To record the majority of Motor Registration Division receipts pending clearance at the end of each month.
Murray Futures Fund	To record the activities in relation to the projects funded from the Commonwealth Government's Water for the Future initiative.

Hon. Stephen Mullighan MP, Treasurer

## TREASURER'S STATEMENTS – STATEMENT F (1)

SPECIAL DEPOSIT ACCOUNTS PURPOSE AS AT 30 JUNE 2022  
(Section 22 (a) (v) (B) *Public Finance and Audit Act 1987*)

Account	Purpose
National Landcare Program	To receive funds from the Commonwealth, State and other sources for application towards the National Landcare Program.
NRAH Operating Account	To record financial transactions of the Minister for Health and the Department of Health in respect of the NRAH PPP and financial arrangements associated with the securitisation structure set out in the NRAH PPP Project Documents.
Office for Recreation, Sport and Racing	To record all financial transactions associated with the Office for Recreation, Sport and Racing.
Office of the Commissioner for Public Sector Employment	To record all financial transactions associated with the Office of the Commissioner for Public Sector Employment.
Office of the Small Business Commissioner	To record receipts and disbursements incurred for the Office of the Small Business Commissioner.
Office of the South Australian Productivity Commission	To receive intra government revenue and general fee for service revenue, and to disburse associated payments of the Commission.
Online Formative Assessment Initiative	To record activities associated with funding by all jurisdictions of the Online Formative Assessment Initiative under the National School Reform Agreement.
Parliamentary Superannuation Scheme Account	To record receipts and payments for the Parliamentary Superannuation Scheme.
Pastoral Land Management Fund	To provide funding for research into techniques for pastoral land management, for prevention or minimisation of pastoral land degradation and for rehabilitation of degraded pastoral land, as well as other purposes consistent with the management and conservation of pastoral land, in accordance with the <i>Pastoral Land Management and Conservation Act 1989</i> .
Petroleum and Geothermal Energy Act Legacy Liabilities Facility	For the receipt of inactive well fees under the <i>Petroleum and Geothermal Energy Act 2000</i> Environmental Liability Management Policy, and payments to rehabilitate legacy expired wells or infrastructure that have no attributable owner due to bankruptcy or insolvency.
Police and Emergency Services Administered Items Account	To receive administered items appropriation for the Department pursuant to the annual <i>Appropriation Act</i> and to disburse the associated payments.
Police Operating Account	To record all the activities of the Police Department including operating and investing expenditures, revenues from various activities, injections of funds provided from the Consolidated Account and borrowings.
Police Superannuation Scheme Contribution Account	To record receipts and payments for the Police Superannuation Scheme.
Premier and Cabinet Administered Items Account	To receive administered items appropriation for the Department pursuant to the annual <i>Appropriation Act</i> and to disburse the associated payments. This includes the recording of transactions that are consequent to machinery of government changes affecting the agency.
Premier and Cabinet Operating Account	To record all the activities of the Department including operating and investing expenditures, revenue from various activities, injections of funds provided from the Consolidated Account and borrowings and

Hon. Stephen Mullighan MP, Treasurer

## TREASURER'S STATEMENTS – STATEMENT F (1)

SPECIAL DEPOSIT ACCOUNTS PURPOSE AS AT 30 JUNE 2022  
(Section 22 (a) (v) (B) *Public Finance and Audit Act 1987*)

Account	Purpose
Premier's Delivery Unit Operating Account	<p>the receipt of Commonwealth funding for the APY Lands and associated payments. This includes the recording of transactions that are consequent to machinery of government changes affecting the agency.</p> <p>For receipts and expenditure in connection with the operations and obligations of the Premier's Delivery Unit, where such amounts are not Administered Items and are not required to be credited into another account under the <i>Public Finance and Audit Act 1987</i> (including the Consolidated Account).</p>
Primary Industries and Regions Administered Items Account	To receive administered items appropriation for the Department pursuant to the annual <i>Appropriation Act</i> and to disburse the associated payments.
Primary Industries and Regions Operating Account	To record all of the activities of the Department including operating and investing expenditures, revenue from various activities, injections of funds provided from the Consolidated Account and borrowings. This includes the recording of transactions that are consequent to machinery of government changes affecting the agency.
Professional Standards Council Fund	Record receipts and payments related to the Professional Standards Council as set out in the <i>Professional Standards Act 2004</i> .
Regional Roads and Infrastructure Fund	To fund operating and investing expenditure in regional roads and infrastructure and to receive revenue from the Consolidated Account and borrowings.
Riverbank Authority Operating Account	To record all of the activities of the Riverbank Authority including operating and investing expenditures, revenue from various activities, injections of funds provided from the Consolidated Account and borrowings.
Rural Finance Account	<p>To provide for the administration of separate funds covering the agreement between the Commonwealth and the States relating to:</p> <ul style="list-style-type: none"> <li>- rural reconstruction entered into on 4 June 1971;</li> <li>- rural assistance entered into on 1 January 1977;</li> <li>- rural assistance entered into on 1 July 1985;</li> <li>- rural assistance entered into on 1 January 1989;</li> <li>- rural assistance entered into on 1 January 1993;</li> <li>- Marginal Dairy Farms and Dairy Adjustment;</li> <li>- loans under the Commercial Rural Loans Scheme; and</li> <li>- loans made to producer Co-operatives and borrowings required to fund the scheme.</li> </ul> <p>To facilitate the Minister for Primary Industries becoming a unit holder in rural property trusts set up by the State Bank of South Australia to assist farmers on Eyre Peninsula and to make payments to the Rural Industry Adjustment and Development Fund and to make payments from profits on the Commercial Rural Loans Scheme to the Primary Industries Operating Account.</p>
Rural Industry Adjustment and Development Fund	To record receipts and payments authorised by the <i>Rural Industry Adjustment and Development Act 1985</i> .
SA Grape Growers Industry Fund	To record receipts and payments relating to SA grape growers in accordance with the <i>Primary Industries Funding Schemes (SA Grape Growers Industry Fund) Regulations 2007</i> .
SA Lotteries Commission Operations Account	To receipt and dispense funds associated with the Commissioner's

Hon. Stephen Mullighan MP, Treasurer

## TREASURER'S STATEMENTS – STATEMENT F (1)

SPECIAL DEPOSIT ACCOUNTS PURPOSE AS AT 30 JUNE 2022  
(Section 22 (a) (v) (B) *Public Finance and Audit Act 1987*)

Account	Purpose
	regulatory, compliance and Master Agent contract management responsibilities under the <i>State Lotteries Act 1966</i> and the transaction documents.
SA Mental Health Commission Operating Account	To record all of the activities of the Mental Health Commission including operating and investing expenditures, revenue from various activities, injection of funds provided from the Consolidated Account and borrowings.
Sale of Government Land and Property	To record all receipts and payments associated with the sale of Crown lands and other Government land and property.
Save the River Murray Fund	To receive the proceeds of the Save the River Murray Levy via the Consolidated Account and make payments as prescribed by the <i>Waterworks (Save the River Murray Levy) Amendment Act 2003</i> .
Save the River Murray Voluntary Contributions Fund	To receive voluntary payments and donations in relation to the Save the River Murray Fund and make payments as prescribed by the <i>Waterworks (Save the River Murray Levy) Amendment Act 2003</i> .
South Australian Aboriginal Heritage Fund	To receive funds from the Commonwealth, State and other sources for application towards the protection and preservation of Aboriginal heritage.
South Australian Ambulance Superannuation Scheme	To record receipts and payments for the South Australian Ambulance Service Superannuation Scheme.
South Australian Local Government Grants Commission Account	To record all transactions associated with the <i>South Australian Local Government Grants Commission Act 1992</i> including the receipt and payment of Commonwealth funds and expenditure on the administration of the Act.
South Australian River Murray Sustainability Fund	To record receipts and payments relating to the South Australian River Murray Sustainability Fund.
South Australian Riverland Floodplains Integrated Infrastructure Program	To record receipts and payments relating to the South Australian Riverland Floodplains Integrated Infrastructure Program.
South Australian Skills Commission	To record receipts and payments for the South Australian Skills Commission.
South Australian Superannuation Fund Account	To record receipts and payments in respect of funds managed by the South Australian Superannuation Board.
Southern State Superannuation Fund Account	To record receipts and payments in respect of the Southern State Superannuation Fund.
Sport and Recreation Fund	To record receipts and disbursements associated with the <i>Gaming Machines (Miscellaneous) Amendment Bill 1996</i> relating to the provision of financial assistance to sporting and recreational organisations.
State Governor's Establishment Operating Account	To record all the activities of the Establishment including recurrent and capital expenditures, revenue from various activities, injections of funds provided from the Consolidated Account and borrowings.
State Procurement Board Account	To record all of the financial transactions associated with the State Procurement Board in accordance with the <i>State Procurement Act 2004</i> .
Supported Residential Facilities Indemnity Fund	To record the revenues and expenses of the Supported Residential Facilities Indemnity Fund.

Hon. Stephen Mullighan MP, Treasurer

## TREASURER'S STATEMENTS – STATEMENT F (1)

SPECIAL DEPOSIT ACCOUNTS PURPOSE AS AT 30 JUNE 2022  
(Section 22 (a) (v) (B) *Public Finance and Audit Act 1987*)

Account	Purpose
Support Services to Parliamentarians	To record the financial transactions related to the administration of Support Services to Parliamentarians.
Surplus Cash Working Account	To record the movement of surplus cash to and from agencies' operating accounts, and to the Consolidated Account, in accordance with the requirements of the Cash Alignment Policy.
The Port Stanvac Remediation Fund	To record and identify receipts made available between the Minister and Mobil under the agreement titled Port Stanvac - Deed of Variation "Foreshore Lease" Minister for Transport and Infrastructure and Mobil refining Australia Pty Ltd. and the disbursements for the purpose of funding works relating to Port Stanvac rock groyne remediation.
Trade and Investment Administered Items Account	To receive administered items appropriation for the Department pursuant to the annual <i>Appropriation Act</i> and to disburse the associated payments.
Trade and Investment Operating Account	To record all of the activities of the Department including operating and investing expenditures, revenue from various activities, injection of funds provided from the Consolidated Account and borrowings. This includes the recording of transactions that are consequent to machinery of government changes affecting the agency.
Treasurer's Interest in the National Wine Centre	To record all of the financial transactions associated with the management of the <i>National Wine Centre (Restructuring and Leasing Arrangements) Act 2002</i> including injections of funds from the Consolidated Account.
Treasurer – Super SA Select	To record receipts and payments relating to the provision of funds from the Minister for Finance to the Southern Select Super Corporation for the purpose of establishing, and assisting in the establishment of Super SA Select Fund.
Treasury and Finance Administered Items — Intergovernmental Agreement on Federal Financial Relations	To receive and disburse money paid to the State Treasury in accordance with the Intergovernmental Agreement on Federal Financial Relations, where that money is not received directly to the Consolidated Account.
Treasury and Finance Administered Items Account	To receive administered items appropriation for the Department pursuant to the annual <i>Appropriation Act</i> and to disburse the associated payments.
Treasury and Finance Operating Account	To record all the activities of the Department including operating and investing expenditures, revenue from various activities, injections of funds provided from the Consolidated Account and borrowings. This includes the recording of transactions that are consequent to machinery of government changes affecting the agency.
Treasury — Asset Management Account	To record all financial transactions associated with the former South Australian Asset Management Corporation (SAAMC) and the dissolution of the SAAMC Board.
Treasury — Working Account	To hold charges incurred by the Agent-General in London for semi-Government and non-Government bodies, to record receipts and payments for small lotteries, to record certain receipts and payments arising from various superannuation arrangements, to record certain interest receipts and payments, to effect accounting adjustments and transfers and to hold amounts in suspense pending determination of

Hon. Stephen Mullighan MP, Treasurer

## TREASURER'S STATEMENTS – STATEMENT F (1)

SPECIAL DEPOSIT ACCOUNTS PURPOSE AS AT 30 JUNE 2022  
(Section 22 (a) (v) (B) *Public Finance and Audit Act 1987*)

Account	Purpose
Urban Tree Canopy Off-set Fund	appropriate treatment. To record income and payments to facilitate tree planting and the enhancement of the tree canopy in metropolitan Adelaide. In cases where planting a tree may not be feasible (eg when soil types are prohibitive), the Scheme enables contribution into the Fund which can be used by councils to plant trees in parks, reserves and nature strips, or to create new parks. Established under section 197 of the <i>Planning, Development and Infrastructure Act 2016</i> .
Victims of Crime Fund	To provide for the receipt of fines, levies and recoveries from offenders and for payment of compensation/costs to victims of crime and any other payments approved by the Attorney-General as being in the interests of victims of crime.
Wellbeing SA Operating Account	To record all of the activities of Wellbeing SA including operating and investing expenditures, revenues from various activities, injection of funds provided from the Consolidated Account and borrowings.



Hon. Stephen Mullighan MP, Treasurer

## TREASURER'S STATEMENTS – STATEMENT F (2)

SPECIAL DEPOSIT ACCOUNTS OPENED DURING 2021-22  
(Section 22 (a) (v) (A) *Public Finance and Audit Act 1987*)

Account	Purpose
Governing Councils Legal Fund	For the purposes of the Governing Councils Legal Fund established under the <i>Education and Children's Services Act 2019</i> .
Online Formative Assessment Initiative	To record activities associated with funding by all jurisdictions of the Online Formative Assessment Initiative under the National School Reform Agreement.
Petroleum and Geothermal Energy Act Legacy Liabilities Facility	For the receipt of inactive well fees under the <i>Petroleum and Geothermal Energy Act 2000</i> Environmental Liability Management Policy, and payments to rehabilitate legacy expired wells or infrastructure that have no attributable owner due to bankruptcy or insolvency.
Premier's Delivery Unit Operating Account	For receipts and expenditure in connection with the operations and obligations of the Premier's Delivery Unit, where such amounts are not Administered Items and are not required to be credited into another account under the <i>Public Finance and Audit Act 1987</i> (including the Consolidated Account).
South Australian Skills Commission	To record receipts and payments for the South Australian Skills Commission.



Hon. Stephen Mullighan MP, Treasurer

## TREASURER'S STATEMENTS – STATEMENT G

### DEPOSITS LODGED WITH THE TREASURER – BALANCES AS AT 30 JUNE 2022 (Section 22 (a) (vi) *Public Finance and Audit Act 1987*)

Account	Balance \$000
<b>Interest Bearing –</b>	
Adelaide Festival Centre Trust	123 080
Adelaide Hills Wine Industry Fund	412
Adelaide Venue Management Future Asset Replacement Account	4 764
Adelaide Venue Management Operating Account	72 676
Agents Indemnity Fund	5 714
Alinytjara Wilurara Landscape Board	4 827
Aquaculture Resource Management Fund	1 114
Art Gallery Board Account	1 658
Australian Council of State Emergency Services Fund	221
Bank of Tokyo-Mitsubishi Account	95
Bio Innovation SA	997
Boating Administration — Working Account	29 123
Botanic Gardens Board Endowment and Commercial Fund	5 162
Carrick Hill Trust	2 135
Cattle Compensation Fund	850
Correctional Services Prisoner Compensation Quarantine Fund	-
Courts Administration Authority	-
Crown Solicitor's Trust Account	9 723
CTP Insurance Regulator	44 981
DHS Aged Care Deposits	307
DHS Health and Aged Care Services Fund	173
Distribution Lessor Corporation Account	2
District Court Suitors' Fund	2 375
Dog and Cat Management Fund	3 234
Domiciliary Care Services — Trust Funds, Donations and Bequests	520
Education Department — Scholarships and Prizes	202
Employment and Technical and Further Education — College Council Funds	157
Environment Protection Fund	14 657
Environment Resources and Development Court Suitors Fund	-
Eyre Peninsula Landscape Board	2 543
Facilities Fund (Marine)	9 298
Generation Lessor Corporation Account	32
Green Adelaide Board	13 999
Green Industry Fund	68 194

Hon. Stephen Mullighan MP, Treasurer

## TREASURER'S STATEMENTS – STATEMENT G

### DEPOSITS LODGED WITH THE TREASURER – BALANCES AS AT 30 JUNE 2022 (Section 22 (a) (vi) *Public Finance and Audit Act 1987*)

Account	Balance \$000
Hills and Fleurieu Landscape Board	8 993
History Trust of South Australia	7 622
Ice Factor Foundation	-
Independent Commissioner Against Corruption	7
Independent Gambling Authority	-
Industrial Court Commission	2
Kangaroo Island Landscape Board	4 961
Landscape Administration Fund	5 317
Landscape Priorities Fund	3 091
Langhorne Creek Wine Industry Fund	200
Legal Practitioners Act	-
Libraries Board of South Australia	6 338
Lifetime Support Scheme Fund	2 970
Limestone Coast Landscape Board	5 313
Local Government Taxation Equivalents Fund	-
Magistrates Courts Suitors Fund	-
Market Projects Unit	3
McLaren Vale Wine Industry Fund	575
Motor Accident Commission Account	1 464
Murraylands and Riverland Landscape Board	11 487
Museum Board Account	2 558
National Action Plan for Salinity and Water Quality	37
National Parks General Reserves Account	1 725
Native Vegetation Fund	18 526
Natural Resources Management Fund	-
Northern and Yorke Landscape Board	6 122
Outback Areas Community Development Fund	3 581
Passenger Transport Research and Development Fund	12
Peter Stephens Trust	73
Phylloxera and Grape Industry Fund	1 076
Planning and Development Fund	4 179
Pleuro Pneumonia Fund	16
Public Trustee Office Operating Account	1 498
Rail Transport Facilitation Fund	95 572
Real Property Act Assurance Fund	7 750

Hon. Stephen Mullighan MP, Treasurer

## TREASURER'S STATEMENTS – STATEMENT G

### DEPOSITS LODGED WITH THE TREASURER – BALANCES AS AT 30 JUNE 2022 (Section 22 (a) (vi) *Public Finance and Audit Act 1987*)

Account	Balance \$000
Real Property Act Trust Account	78
Residential Tenancies Fund	11 941
Retail Shop Leases Fund	575
Riverland Wine Industry Fund	633
SA Health Special Purpose Funds	173 785
SAFECOM Operating Account	27 697
Second-Hand Vehicles Compensation Fund	805
South Australia Drought Resilience Fund	4 002
South Australian Apiary Industry Fund	406
South Australian Arid Lands Landscape Board	4 145
South Australian Country Arts Trust	6 888
South Australian Forestry Corporation	2 954
South Australian Housing Trust	132 091
South Australian Pig Industry Fund	2 839
South Australian River Murray Improvement and Water Security	-
South Australian Sheep Industry Fund	5 254
State Emergency Relief Fund	106
Super SA Board	10 696
Super SA Flexible Rollover Product	11 395
Super SA Income Stream	12 708
Super SA Select	-
Superannuation Funds Management Corporation Operating Account	10 246
Supreme Court Suitors Fund	76 889
Teachers' Registration Board	10 631
Transmission Lessor Corporation Account	2
Urban Renewal Authority	9 715
Wildlife Conservation Fund	191
Woods, Bagot, Jory and Laybourne-Smith — National War Memorial Account	2
	1 140 967
<b>Non Interest Bearing –</b>	
Agriculture — Research and Services Grants	13 420
Art Gallery Board Operating Account	1 394
Carrick Hill Trust Operating Account	180
Children's Services Office — Capital Assistance Fund	192
Co-operatives Liquidation Account	65

Hon. Stephen Mullighan MP, Treasurer

## TREASURER'S STATEMENTS – STATEMENT G

DEPOSITS LODGED WITH THE TREASURER – BALANCES AS AT 30 JUNE 2022  
(Section 22 (a) (vi) *Public Finance and Audit Act 1987*)

Account	Balance \$000
Coast Protection Fund	713
Companies Liquidation Account	94
Correctional Services — Prisoners' Monies	1 389
Courts Administration Authority	45 997
Essential Services Commission of SA	8 829
Extractive Areas Rehabilitation Fund	33 849
Fisheries — Research and Development Fund	5 809
Infrastructure SA	9 379
International Koala Centre of Excellence Operating Account	408
Libraries Board of South Australia Operating Account	4 254
Metropolitan Drainage Maintenance Fund	19
Office of the Industry Advocate	698
Police Superannuation Fund	359
Recreation and Sport Fund	1 544
SA Museum Board Operating Account	-947
South Australian Film Corporation Investors Returns Account	290
South Australian Film Corporation Unclaimed Investor Returns	-
South Australian Tourism Commission	21 275
South Eastern Water Conservation and Drainage Board	740
State Heritage Fund	347
TAFE SA	110 544
Unclaimed Salaries and Wages Account	-
Workmen's Liens	553
	261 394
 <b>Total Deposits Lodged with The Treasurer</b>	 <b>1 402 361</b>



Hon. Stephen Mullighan MP, Treasurer

## TREASURER'S STATEMENTS – STATEMENT H

IMPREST ACCOUNTS – BALANCES AS AT 30 JUNE 2022  
(Section 22 (a) (vii) *Public Finance and Audit Act 1987*)

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These amounts represent monies advanced by the Treasurer to Chief Executive Officers pursuant to Section 9 of the *Public Finance and Audit Act 1987*. Imprest accounts provide funds to meet payments at short notice and are subsequently recovered from departmental monies. As at 30 June 2022 all imprest accounts have been closed and the balance is nil.



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Hon. Stephen Mullighan MP, Treasurer

## TREASURER'S STATEMENTS – STATEMENT I

### INDEBTEDNESS OF THE TREASURER AS AT 30 JUNE 2022 (Section 22 (a) (viii) *Public Finance and Audit Act 1987*)

As prescribed in Section 22 (a) (viii) of the *Public Finance and Audit Act 1987*, this statement provides details on the total indebtedness of the Treasurer.

Lending arrangements within the South Australian public sector give rise to a direct debt relationship between the South Australian Government Financing Authority (SAFA) and certain public non-financial corporations and the consolidation of general government sector debt with the Treasurer.

As the State's central financing authority, SAFA's main function is to develop and provide a range of borrowing, investment, and other financial services for South Australian public sector entities. The Treasurer has appointed SAFA to manage the portfolio forming the general government sector debt and is in turn indebted to SAFA.

As a result of these arrangements all of the Treasurer's indebtedness is to SAFA and the balance as at 30 June 2022 was \$23.328 billion.

The Consolidated Account is the Treasurer's main operating account and it is through this Account that public monies are received and expended pursuant to the requirements of the *Public Finance and Audit Act 1987*. Each year the Treasurer borrows from SAFA an amount equal to the Consolidated Account financing requirement. If there is a negative Consolidated Account financing requirement then an equivalent amount of the Treasurer's debt to SAFA is repaid.

In 2021-22 the Consolidated Account deficit was \$2.739 billion and was funded by borrowings of that amount from SAFA.

The indebtedness of the Treasurer to SAFA is serviced from the Consolidated Account and is recovered, in part, from loans provided by the Treasurer to public sector agencies and other bodies as described below. In addition, the Treasurer has provided equity contributions to certain agencies some of which pay dividends to the Consolidated Account as shown in Statement A.

The Treasurer's indebtedness to SAFA has been applied in the public accounts as follows:

	2021-22	2020-21
	\$000	\$000
<b>Loans to State Government Departments</b>		
Primary Industries and Resources - Drought Concessional Loans	8 799	12 395
Primary Industries and Resources - Farm Finance Loans	740	740
Primary Industries and Resources - Rural Loans	28 195	24 012
	<u>37 734</u>	<u>37 147</u>
<b>Loans to Statutory Authorities and Other Bodies</b>		
3RT Technologies Pty Ltd	2 500	2 500
Adelaide Oval SMA Ltd	41 418	42 131
Bianco Reinforcing Pty Ltd	2 467	3 000
BSBC Holdings Pty Ltd	686	854
Concessional Bushfire Loans	6 242	3 654
Eyre Peninsula Seafoods Pty Ltd	347	421
Flinders Medical Centre Foundation	-	5 000
Neutrog Australia Pty Ltd	654	794

Hon. Stephen Mullighan MP, Treasurer

## TREASURER'S STATEMENTS – STATEMENT I

### INDEBTEDNESS OF THE TREASURER AS AT 30 JUNE 2022 (Section 22 (a) (viii) *Public Finance and Audit Act 1987*)

	2021-22	2020-21
	\$000	\$000
State Governor's Establishment	160	160
TAFE SA	569 293	619 293
Urban Renewal Authority	608 009	567 855
	9 847 017	9 083 855
<b>Other Indebtedness</b>		
Debt associated with prior operations of the Consolidated Account	13 372 124	11 787 571
	13 372 124	11 787 571
<b>Total Treasurer's Indebtedness to SAFA</b>	<b>23 328 165</b>	<b>20 986 850</b>

Further information on the Treasurer's indebtedness to SAFA can be found in Statement J Financial Relationships and Transactions between the Treasurer and the South Australian Government Financing Authority.

The Treasurer is authorised or required under a number of Acts to guarantee credit arrangements (eg repayment of borrowings) of various bodies. In the event of default, payment is made from the Consolidated Account. There is, therefore, a contingent liability of the Treasurer.

These fall into two main categories:

- general guarantees in respect of the operations of certain statutory bodies; and
- guarantees to assist the development of an industry or service.

In addition, the Treasurer may incur contingent liabilities under the *Government Financing Authority Act 1982* arising from SAFA's role in financing the South Australian Public Sector. These liabilities arise as a result of guarantees and indemnities provided, together with swap contracts and forward foreign currency transactions.

The Treasurer has residual liabilities arising from the sale/lease of the State's electricity assets. These liabilities represent prepaid lease rental payments received by the Treasurer on behalf of the Transmission Lessor Corporation, Distribution Lessor Corporation and Generation Lessor Corporation. The Treasurer's liability to the corporations at 30 June 2022 was \$28.3 million. This amount will reduce over the remaining term of the lease, as lease rental revenue is brought to account. No cash payments are anticipated.



Hon. Stephen Mullighan MP, Treasurer

## TREASURER'S STATEMENTS – STATEMENT I

### INDEBTEDNESS OF THE TREASURER AS AT 30 JUNE 2022 (Section 22 (a) (viii) *Public Finance and Audit Act 1987*)

	2021-22	2020-21
	\$000	\$000
Non-Government School Loans Scheme	3 205	-
Royal Zoological Society of South Australia	-	315
Sea Dragon Lodge	204	228
Thoroughbred Racing SA	4 187	5 000
USUS Pty Ltd	-	5 000
Veroguard Systems Pty Ltd	7 880	7 880
Voxiebox Pty Ltd	1 500	1 500
	71 290	78 277
<b>Equity Contributions</b>		
Adelaide Festival Centre Trust	110 179	8 222
Adelaide Venue Management	133 830	133 830
Courts Administration Authority	3 140	3 140
Defence SA	65	65
Department for Child Protection	910	-
Department for Correctional Services	165 468	165 468
Department for Education	588 662	325 091
Department for Energy and Mining	30 978	30 978
Department for Environment and Water	22 612	22 612
Department for Health and Wellbeing	1 700 853	1 700 853
Department for Infrastructure and Transport	4 634 953	4 358 105
Department for Innovation and Skills	44 710	40 617
Department of Human Services	74 325	74 325
Department of the Premier and Cabinet	56 766	56 766
Department of Treasury and Finance	5 344	5 344
Distribution Lessor Corporation	28 273	28 273
Electoral Commission of South Australia	1 558	1 558
Generation Lessor Corporation	24 539	24 539
Joint Parliamentary Services	2 903	2 903
Public Trustee	2 950	150
South Australia Police	85 220	85 220
South Australian Film Corporation	8 460	8 460
South Australian Housing Authority	700 847	595 645
South Australian Tourism Commission	64	64
South Australian Water Corporation	241 946	224 319

Hon. Stephen Mullighan MP, Treasurer

## TREASURER'S STATEMENTS – STATEMENT J

### FINANCIAL RELATIONSHIPS AND TRANSACTIONS BETWEEN THE TREASURER AND THE SOUTH AUSTRALIAN GOVERNMENT FINANCING AUTHORITY FOR YEAR END 30 JUNE 2022 (Section 22 (a) (ix) *Public Finance and Audit Act 1987*)

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The South Australian Government Financing Authority (SAFA) is an integral part of the management of the Government's finances. Transactions between SAFA and the Public Accounts are described below.

The indebtedness of the Government to SAFA largely stems from ongoing operations of Government including;

- direct loans from SAFA to the Government;
- indebtedness resulting from the assumption by SAFA of the obligations of the State to the Commonwealth Government under the Financial Agreement, Housing and other Specific Purpose Agreements;
- indebtedness resulting from debt rearrangements within the South Australian Public Sector whereby SAFA is assigned loan assets in return for assuming the associated debt servicing obligations of the South Australian Government; and
- the Government's assumption of obligations of semi-government authorities and Public Sector Financial Institutions for past loans from SAFA.

The overall movement in the Government's indebtedness to SAFA during 2021-22 is summarised as follows –

	\$000
Balance as at 30 June 2021	20 986 850
<i>Add</i> – Consolidated Account borrowings in 2021-22	2 738 632
<i>Less</i> – Realised Gain/Loss (net)	-393 721
<i>Less</i> – Concessional Loans Repaid	-3 596
<i>Less</i> – Repayment of borrowings	-
Closing balance as at 30 June 2022	<u>23 328 165</u>
Market value as at 30 June 2022	<u>22 018 089</u>

SAFA manages its financial assets and liabilities on a market value basis (net fair value).

Arrangements for the management of cash require that virtually all funds under the control of the Treasurer which are not immediately required, are deposited with SAFA each day on an at call basis. In respect of the remaining funds deposited with SAFA, the Treasurer received interest at a rate determined by reference to SAFA's overnight borrowing rate.

At 30 June 2022 the Treasurer's deposit with SAFA was \$9,747 million. (SAFA's market valuation \$9,752 million).

Statement C shows details of the Treasurer's cash balances at 30 June 2022 and the form in which those balances were held.

SAFA's operating result before income tax and income tax paid during the year, as determined under the Tax Equivalent Regime, were:

Operating profit / (loss) before income tax	\$74.1 million
Income tax paid to Consolidated Account per Statement A	\$35.4 million

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Hon. Stephen Mullighan MP, Treasurer

## TREASURER'S STATEMENTS – STATEMENT J

### FINANCIAL RELATIONSHIPS AND TRANSACTIONS BETWEEN THE TREASURER AND THE SOUTH AUSTRALIAN GOVERNMENT FINANCING AUTHORITY FOR YEAR END 30 JUNE 2022 (Section 22 (a) (ix) *Public Finance and Audit Act 1987*)

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After taking account of the retained surplus carried forward from previous years and the net result after tax in 2021-22, the amount of SAFA's surplus potentially available for distribution at 30 June 2022 would be \$450.6 million. The Treasurer determined that the distribution for 2021-22 would be \$51.3 million.

The State unconditionally guarantees all the liabilities of SAFA pursuant to Section 15 of the *Government Financing Authority Act 1982*. The Government does not foresee any circumstances in which the guarantee is likely to be called upon.

On 1 July 2006 the South Australian Government Insurance Corporation (SAICORP) was amalgamated with SAFA.

As part of the amalgamation arrangements, SAFA assumed the assets and liabilities of the South Australian Government Insurance and Risk Management (SAGIRM) Fund sections 1 and 2. Fund 3 commenced operations on 1 July 2013 to administer Building Indemnity Insurance (BI) offered to builders in South Australia. The *Building Work Contractors Act 1995 (SA)* and Regulations is compulsory in South Australia and requires builders to hold building indemnity insurance (BI) with a limit no less than \$80,000 per building project. From 1 July 2013 SAFA began underwriting building indemnity insurance under a policy with a limit of \$150,000 per project to protect home owners against losses arising from the insolvency, death or disappearance of their builder. The premium for BI provides insurance cover for periods of up to five years, commencing from the date of the insurance contract. Fund 4 commenced during 2018-19 and is used to fund liabilities for the South Australian Government's participation in the National Redress Scheme.

With respect to SAFA Insurance Funds 2 and 3, the Treasurer has agreed to indemnify SAFA for the financial outcomes of the Funds to reflect the risks SAFA has assumed on the Treasurer's behalf. At 30 June each year the financial position of Funds 2 and 3 will be calculated and the Treasurer will be liable for any deficiency in the Funds. Conversely, SAFA will be liable to pay to the Treasurer any surplus in the Funds.

SAFA Insurance Fund 2 recorded an operating loss of \$2.3 million in 2021-22. The Treasurer has a net payable to the Fund of \$2.3 million in 2021-22.

SAFA Insurance Fund 3 recorded an operating profit of \$8.7 million in 2021-22. The Treasurer has a net receivable from the Fund of \$8.7 million in 2021-22.



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Hon. Stephen Mullighan MP, Treasurer

## TREASURER'S STATEMENTS – STATEMENT K

### STATEMENT OF APPROPRIATION AUTHORITIES FOR YEAR END 30 JUNE 2022

GOVERNOR'S APPROPRIATION FUND (Section 22 (a) (xi) (A) and (B) <i>Public Finance and Audit Act 1987</i> )	
Maximum amount that could have been appropriated from the Fund in 2021-22	\$000 <u>527 303</u>
Purpose of Appropriation	Amounts Issued and Applied \$000
Administered Items for the Attorney-General's Department	28 467
Attorney-General's Department	5 071
Auditor-General's Department	64
Courts Administration Authority	33
Defence SA	466
Department for Child Protection	45 468
Department for Correctional Services	3 061
Administered Items for the Department for Education	21 158
Administered Items for the Department for Infrastructure and Transport	555
Department for Infrastructure and Transport	141 565
Administered Items for the Department of Human Services	872
Department of Human Services	359
Department of Primary Industries and Regions	33 395
Department of the Premier and Cabinet	21 618
Department of Treasury and Finance	6 639
Administered Items for the Electoral Commission of South Australia	443
Electoral Commission of South Australia	535
South Australia Police	14 661
State Governor's Establishment	2 130
<b>Total</b>	<b>326 560</b>

Hon. Stephen Mullighan MP, Treasurer

## TREASURER'S STATEMENTS – STATEMENT K

### STATEMENT OF APPROPRIATION AUTHORITIES FOR YEAR END 30 JUNE 2022

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#### TRANSFERS AUTHORISED PURSUANT TO SECTION 13 OF THE *PUBLIC FINANCE AND AUDIT ACT 1987* (Section 22 (a) (xii) *Public Finance and Audit Act 1987*)

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No transfers were made during the year.

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#### REDUCTIONS AUTHORISED PURSUANT TO SECTION 14 OF THE *PUBLIC FINANCE AND AUDIT ACT 1987* (Section 22 (a) (xiv) *Public Finance and Audit Act 1987*)

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No reductions were made during the year.

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#### APPROPRIATION AUTHORISED PURSUANT TO SECTION 15 OF THE *PUBLIC FINANCE AND AUDIT ACT 1987* (Section 22 (a) (xiii) *Public Finance and Audit Act 1987*)

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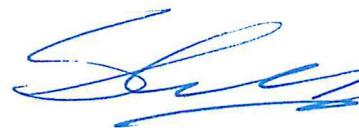
No payments were made during the year.

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#### APPROPRIATION AUTHORITIES FOR ACTUAL PAYMENTS FROM THE CONSOLIDATED ACCOUNT, 2021-22 (Section 22 (a) (xiii) *Public Finance and Audit Act 1987*)

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	Budget	Actual Payments
	2021-22	2021-22
	\$000	\$000
<i>Appropriation Act 2021, Section 4</i>	17 865 967	16 972 535
The Governor's Appropriation Fund – <i>Public Finance and Audit Act 1987, Section 12</i>	527 303	326 560
<i>Specific appropriation authorised by various Acts</i>	333 522	298 078
<b>Total</b>	<b>18 726 792</b>	<b>17 597 173</b>



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Hon. Stephen Mullighan MP, Treasurer

## TREASURER'S STATEMENTS – STATEMENT L

STATEMENT OF OTHER TRANSFERS FROM THE ADMINISTERED ITEMS FOR THE DEPARTMENT OF  
TREASURY AND FINANCE FOR THE YEAR ENDED 30 JUNE 2022  
(Section 22 (a) (xiv) *Public Finance and Audit Act 1987*)

Transfers were made to the following entities:	\$000
Administered Items for the Attorney-General's Department	3 550
Administered Items for the Department for Education	5
Attorney-General's Department	20
Courts Administration Authority	432
Defence SA	1 200
Department for Correctional Services	1
Department for Education	13
Department for Environment and Water	5 396
Department for Health and Wellbeing	6 259
Department for Infrastructure and Transport	11 786
Department of Human Services	8 361
Department of Primary Industries and Regions	3 812
Department of the Premier and Cabinet	3 526
Electoral Commission of South Australia	6 000
Office for Recreation, Sport and Racing	602
Office of the Commissioner for Public Sector Employment	171
South Australia Police	942
South Australian Country Fire Services	696
South Australian Fire and Emergency Services Commission	1 410
South Australian State Emergency Services	1 500
TAFE SA	2 006
Wellbeing SA	2
<b>Total</b>	<b>57 690</b>



Hon. Stephen Mullighan MP, Treasurer