



Our ref: A23/304

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

Mr R Persse  
Under Treasurer  
Department of Treasury and Finance  
Level 8, State Administration Centre  
200 Victoria Square  
ADELAIDE SA 5000  
email: rick.persse@sa.gov.au  
DTFOfficeoftheUnderTreasurer@sa.gov.au

Dear Mr Persse

### **Audit of the Treasurer's Statements for the year to 30 June 2023**

The Treasurer's Statements for the year ended 30 June 2023 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 2023.

#### **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 one matter in 2022-23 and I have noted a limitation of scope for 2022-23 regarding my inability to access Cabinet submissions relevant to the collective opinion.

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**

21 September 2023

enc

## TREASURER'S STATEMENTS

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

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2022-23

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## TREASURER'S STATEMENTS – STATEMENT A

SUMMARY OF THE CONSOLIDATED ACCOUNT  
FOR THE YEAR ENDED 30 JUNE 2023  
(Section 22 (a) (i) *Public Finance and Audit Act 1987*)  
(Prepared on a Cash Basis)

	Budget	Actual
	2022-23	2022-23
	\$000	\$000
<b>Receipts</b>		
Taxation	4 759 830	5 248 707
Commonwealth General Purpose Payments	7 378 211	7 899 150
Commonwealth Specific Purpose Payments	225 745	232 292
Commonwealth National Partnership Payments	84 029	53 586
Contributions from State Undertakings	278 357	175 612
Fees and Charges	608 835	651 568
Recoveries	111 234	727 630
Royalties	385 986	379 172
Other Receipts	136 385	444 132
<b>Total Receipts</b>	<b>13 968 612</b>	<b>15 811 849</b>
<b>Payments</b>		
Appropriation Act	16 873 194	16 998 303
Payments for which specific appropriation is authorised in various Acts	165 658	142 266
<b>Total Payments</b>	<b>17 038 852</b>	<b>17 140 569</b>
<b>Consolidated Account Deficit</b>	<b>3 070 240</b>	<b>1 328 720</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 2023

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

(Prepared on a Cash Basis)

	Budget	Actual
	2022-23	2022-23
	\$000	\$000
<b>Receipts</b>		
<b>Taxation</b>		
Payroll Tax	1 805 596	1 923 113
Commonwealth Places Mirror Payroll Tax	31 492	33 640
Stamp Duties	1 827 741	2 102 376
Commonwealth Places Mirror Stamp Duties	271	263
Land Tax	573 555	567 964
Commonwealth Places Mirror Land Tax	1 000	1 053
Gaming Machines Tax	346 954	403 373
Contribution from SA Lotteries	103 635	107 436
Contribution from Casino Operations	18 000	22 697
Contribution from on-course totalizators, bookmakers and small lotteries	3 369	3 463
Betting Operations Tax	48 217	83 329
<b>Total Taxation</b>	<b>4 759 830</b>	<b>5 248 707</b>
<b>Commonwealth General Purpose Payments</b>		
GST Revenue Grants	7 378 211	7 899 150
<b>Total Commonwealth General Purpose Payments</b>	<b>7 378 211</b>	<b>7 899 150</b>
<b>Commonwealth Specific Purpose Payments</b>		
National Agreements	225 745	232 292
<b>Total Commonwealth Specific Purpose Payments</b>	<b>225 745</b>	<b>232 292</b>
<b>Commonwealth National Partnership Payments</b>		
Federation Funding Agreements	84 029	53 586
<b>Total Commonwealth National Partnership Payments</b>	<b>84 029</b>	<b>53 586</b>
<b>Contributions from State Undertakings</b>		
<b>Adelaide Cemeteries Authority</b>		
Income Tax Equivalent	60	456
<b>Adelaide Venue Management Corporation</b>		
Dividend	1 600	1 600
<b>Arrangements with Private Electricity Entities</b>		
Local Government Rate Equivalent	135	-
<b>Department for Infrastructure and Transport</b>		
Dividend	-	91

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 2023

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

(Prepared on a Cash Basis)

	Budget	Actual
	2022-23	2022-23
	\$000	\$000
Income Tax Equivalent	2 614	-
Local Government Rate Equivalent	1 178	677
<b>Flinders Ports</b>		
In Lieu of other Taxes	3 005	-
<b>Funds SA</b>		
Local Government Rate Equivalent	130	-
<b>HomeStart Finance</b>		
Dividend	26 412	26 093
Income Tax Equivalent	11 319	16 775
<b>Motor Accident Commission</b>		
Dividend	4 422	-
<b>Public Trustee</b>		
Dividend	4 930	5 053
Income Tax Equivalent	2 053	1 358
<b>Renewal SA</b>		
Dividend	2 259	34 792
Income Tax Equivalent	-	14 947
Local Government Rate Equivalent	1 938	924
<b>South Australian Government Financing Authority</b>		
Dividend	32 800	1 750
Income Tax Equivalent	14 400	-
<b>South Australian Water Corporation</b>		
Dividend	96 499	49 824
Income Tax Equivalent	2 050	17 736
Local Government Rate Equivalent	68 411	3 411
<b>State Owned Generators Leasing Co Pty Ltd</b>		
Dividend	1 410	-
Income Tax Equivalent	604	-
<b>TAFE SA</b>		
Local Government Rate Equivalent	51	-
<b>West Beach Trust</b>		
Income Tax Equivalent	77	125
<b>Total Contributions from State Undertakings</b>	278 357	175 612

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 2023

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

(Prepared on a Cash Basis)

	Budget	Actual
	2022-23	2022-23
	\$000	\$000
<b>Fees and Charges</b>		
Auditor-General's Department — fees for audit and other sundry receipts	17 058	17 199
Court Fines	70 620	62 799
Court Regulatory Fees	44 141	38 787
Guarantee Fees	118 823	116 604
Infringement Notice Schemes — Expiation Fees	80 925	76 813
Land Services Regulatory Fees	276 645	339 366
Small Lotteries	610	-
Sundry Fees	13	-
<b>Total Fees and Charges</b>	<b>608 835</b>	<b>651 568</b>
<b>Recoveries</b>		
Adelaide Oval Sublease Fees	1 036	1 085
Casino Unclaimed Prizes	40	-
Department for Environment and Water — Qualco Sunlands	250	30
Department for Infrastructure and Transport — indentured ports	15 713	13 808
Essential Services Commission of South Australia	14 256	14 593
Freedom of Information	-	194
Government Banking Contract Rebate	1 883	3 989
Helicopter Service — Recovery of Costs and Sponsorships	1 503	263
Hotel Quarantine Interstate Cross Charging	-	27 465
Independent Gaming Corporation contribution to Gamblers Rehabilitation Fund	2 000	2 000
Landscape Levy — Treasurer's Water Licences	429	353
Metropolitan Drainage Fund	7	-
National Tax Equivalent Program	50	-
Off-Course wagering services annual fee	1 271	1 094
On-passing of Digital Technology Academy Funding	-	2 000
On-passing of Innovation Centre Funding	3 000	-
On-passing of SAHMRI Grant	27 280	29 000
On-passing of Social Housing Accelerator	-	135 841
Private Hospital Funding	-	18 477
Recoup from SAFA Insurance Fund No.3	-	8 685
Recoup from the Department for Trade and Investment	-	4 975

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 2023  
(Section 22 (a) (i) *Public Finance and Audit Act 1987*)  
(Prepared on a Cash Basis)

	Budget	Actual
	2022-23	2022-23
	\$000	\$000
Recoup from the Economic Investment Fund	950	-
Recoup from the Jobs and Economic Growth Fund	-	2 870
Recoup from the Planning and Development Fund	-	7 000
Return of cash to Consolidated Account — Cash Alignment policy	-	436 901
Return of Deposit Account Balance	-	10 153
Return of Deposit Account Balances — Superannuation	30 000	-
Return of Working Capital	8 825	-
Sundry Recoupment	206	701
Unclaimed Monies and Personal Property	2 535	6 153
<b>Total Recoveries</b>	111 234	727 630
<b>Royalties</b>		
Department for Energy and Mining	384 740	379 172
Land Services Data Royalties	1 246	-
<b>Total Royalties</b>	385 986	379 172
<b>Other Receipts</b>		
<b>Interest</b>		
Interest on Investments	119 524	268 262
Interest Recoveries from General Government	728	280
Interest Recoveries from the Private Sector	646	2 386
<b>Repayment of Advances</b>		
Adelaide Oval SMA Ltd	-	746
Bianco Reinforcing Pty Ltd	-	732
BSBC Holdings Pty Ltd	-	686
Concessional Bushfire Loans	-	344
Eyre Peninsula Seafoods Pty Ltd	-	75
Neutrog Australia Pty Ltd	-	142
Non-Government School Loans Scheme	-	326
Primary Industries and Regions — Rural Loans	3 518	11 937
Sea Dragon Lodge	-	23
Thoroughbred Racing SA	-	623
Veroguard Systems Pty Ltd	-	7 880
<b>Other Receipts</b>		
Department for Environment and Water — Mt Bold Dam Upgrade	-	529

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 2023  
(Section 22 (a) (i) *Public Finance and Audit Act 1987*)  
(Prepared on a Cash Basis)

	Budget	Actual
	2022-23	2022-23
	\$000	\$000
Other Receipts	1 044	-
Receipt of Disaster Recovery Funding Arrangement Loan	-	1 859
Return of cash from Electoral Commission of South Australia	-	4 000
Return of Equity Capital Contribution — Department for Education	-	80 327
Return of Equity Capital Contribution — TAFE SA	-	38 272
Sale of Land and Buildings	10 925	24 703
<b>Total Other Receipts</b>	<b>136 385</b>	<b>444 132</b>
<b>Total Consolidated Account Receipts</b>	<b>13 968 612</b>	<b>15 811 849</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 2023  
(Section 22 (a) (i) *Public Finance and Audit Act 1987*)  
(Prepared on a Cash Basis)

	Budget	Actual
	2022-23	2022-23
	\$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>	400	158
Auditor-General — pursuant to <i>Public Finance and Audit Act 1987</i>	353	366
Commissioners of Environment, Resource and Development Court — pursuant to <i>Remuneration Act 1990</i>	1 370	1 304
Commissioner of Police — pursuant to <i>Police Act 1998</i>	504	579
Electoral Commissioner and Deputy Electoral Commissioner — pursuant to <i>Electoral Act 1985</i>	509	548
Governor — pursuant to <i>Constitution Act 1934</i>	458	450
Health and Community Services Complaints Commissioner — pursuant to <i>Remuneration Act 1990</i>	257	292
<b>Judges</b>		
Chief Justice — pursuant to <i>Remuneration Act 1990</i>	807	862
Judges — pursuant to <i>Remuneration Act 1990</i>	26 093	25 258
Senior Judge and Judges of the Industrial Relation Court and Commission — pursuant to <i>Remuneration Act 1990</i>	3 594	2 974
Magistrates — pursuant to <i>Remuneration Act 1990</i>	17 735	18 472
Members of various standing committees — pursuant to <i>Parliamentary Remuneration Act 1990 and Parliamentary Committees Act 1991</i>	268	254
Ombudsman — pursuant to <i>Ombudsman Act 1972</i>	473	436
Parliamentary salaries and electorate other allowances — pursuant to <i>Parliamentary Remuneration Act 1990</i>	19 099	20 765
Solicitor-General — pursuant to <i>Solicitor-General Act 1972</i>	755	612
South Australian Civil and Administrative Tribunal — pursuant to <i>Remuneration Act 1990</i>	1 135	1 165
State Coroner and Deputy Coroner — pursuant to <i>Remuneration Act 1990</i>	1 384	1 539
Valuer General — pursuant to <i>Valuation of Land Act 1971</i>	259	188
<b>Total Salaries and Allowances</b>	75 453	76 222
<b>Other</b>		
First Home Owner and HomeBuilder Grants — pursuant to <i>First Home and Housing Construction Grants Act 2000</i>	80 431	56 270
Victims of Crime Fund — Compensation for injuries resulting from criminal acts — pursuant to <i>Victims of Crime Act 2001</i>	9 774	9 774
<b>Total Other</b>	90 205	66 044
<b>Total payments for which specific appropriation is authorised in various Acts</b>	165 658	142 266

Hon. Stephen Mullighan MP, Treasurer

## TREASURER'S STATEMENTS – STATEMENT A

### COMPARATIVE STATEMENT OF THE ESTIMATED AND ACTUAL PAYMENTS FROM THE CONSOLIDATED ACCOUNT 2022-23

	Budget				Actual
	2022-23				2022-23
	Initial Section 4(1)	Transfers Section 13	Transfers Section 5	Balance	
	\$000	\$000	\$000	\$000	\$000
<b>Payments from Appropriation Act and Governor's Appropriation Fund</b>					
Administered Items for the Attorney-General's Department	51 535	-	-	51 535	58 099
Attorney-General's Department	109 934	-	-	109 934	109 934
Auditor-General's Department	18 518	-	-	18 518	18 815
Commission on Excellence and Innovation in Health	6 049	-	-	6 049	6 566
Courts Administration Authority	93 709	-	-	93 709	93 843
Defence SA	13 499	-	-	13 499	13 055
Department for Child Protection	721 449	-	-	721 449	784 074
Department for Correctional Services	370 762	-	-	370 762	376 425
Administered Items for the Department for Education *	189 683	-	5 319	195 002	194 967
Department for Education *	3 224 421	-	348 475	3 572 896	3 573 878
Department for Energy and Mining	103 713	-	-	103 713	24 712
Administered Items for the Department for Environment and Water	30 937	-	-	30 937	21 882
Department for Environment and Water	153 141	-	-	153 141	180 028
Department for Health and Wellbeing	4 814 787	301 446	-	5 116 233	5 117 657
Administered Items for the Department of Human Services	231 162	-	-	231 162	232 870
Department of Human Services	982 620	-	-	982 620	989 151
Administered Items for the Department for Industry, Innovation and Science	13 365	-	-2 673	10 692	10 692
Department for Industry, Innovation and Science	382 416	-	-351 121	31 295	67 046
Administered Items for the Department for Infrastructure and Transport	6 293	-	-	6 293	7 047
Department for Infrastructure and Transport	1 086 425	-	-	1 086 425	1 093 112
Administered Items for the Department of the Premier and Cabinet	20 505	-	-	20 505	36 763
Department of the Premier and Cabinet	377 085	-	-	377 085	342 367
Administered Items for the Department of Primary Industries and Regions	4 393	-	-	4 393	4 393
Department of Primary Industries and Regions	105 030	-	-	105 030	119 849
Administered Items for the Department for Trade and Investment	951	-	-	951	7 983
Department for Trade and Investment	106 640	-	-	106 640	120 512
Administered Items for the Department of Treasury and Finance	2 365 934	-301 446	-	2 064 488	2 092 101

Hon. Stephen Mullighan MP, Treasurer

## TREASURER'S STATEMENTS – STATEMENT A

### COMPARATIVE STATEMENT OF THE ESTIMATED AND ACTUAL PAYMENTS FROM THE CONSOLIDATED ACCOUNT 2022-23

	Budget				Actual
	2022-23				2022-23
	Initial Section 4(1)	Transfers Section 13	Transfers Section 5	Balance	
	\$000	\$000	\$000	\$000	\$000
Department of Treasury and Finance	170 231	-	-	170 231	168 062
Administered Items for the Electoral Commission of South Australia	583	-	-	583	510
Electoral Commission of South Australia	6 195	-	-	6 195	10 460
House of Assembly	8 260	-	-	8 260	8 260
Administered Items for the Joint Parliamentary Services	3 550	-	-	3 550	3 550
Joint Parliamentary Services	13 157	-	-	13 157	14 194
Legislative Council	5 926	-	-	5 926	5 926
Minister for Tourism	5 701	-	-	5 701	5 701
Administered Items for the South Australia Police	67	-	-	67	67
South Australia Police	955 110	-	-	955 110	938 578
South Australian Country Fire Service	750	-	-	750	6 690
South Australian Metropolitan Fire Service	3 750	-	-	3 750	16 200
South Australian State Emergency Service	1 000	-	-	1 000	5 835
South Australian Tourism Commission	88 530	-	-	88 530	88 531
State Governor's Establishment	4 476	-	-	4 476	6 966
Wellbeing SA	20 952	-	-	20 952	20 952
<b>Total</b>	<b>16 873 194</b>	<b>-</b>	<b>-</b>	<b>16 873 194</b>	<b>16 998 303</b>
Payments for which specific appropriation is authorised in various Acts	165 658	-	-	165 658	142 266
<b>Total</b>	<b>165 658</b>	<b>-</b>	<b>-</b>	<b>165 658</b>	<b>142 266</b>
<b>Total Consolidated Account Payments</b>	<b>17 038 852</b>	<b>-</b>	<b>-</b>	<b>17 038 852</b>	<b>17 140 569</b>

\* The Department for Education actual appropriation disclosed above exceeds the amount presented as appropriation revenue in their financial statements by \$142.5 million. These funds were returned to the Consolidated Account in July 2023.



Hon. Stephen Mullighan MP, Treasurer

## TREASURER'S STATEMENTS – STATEMENT B

SUMMARY OF MOVEMENTS OF FUNDS OF THE TREASURER  
DURING THE YEAR ENDED 30 JUNE 2023  
(Section 22 (a) (ii) *Public Finance and Audit Act 1987*)  
(Prepared on a Cash Basis)

	2022-23	2021-22
	\$000	\$000
<b>Source of Funds</b>		
Consolidated Account Receipts		
Taxation	5 248 707	5 027 803
Commonwealth General Purpose Payments	7 899 150	7 120 261
Commonwealth Specific Purpose Payments	232 292	222 009
Commonwealth National Partnership Payments	53 586	208 521
Contributions from State Undertakings	175 612	254 314
Fees and Charges	651 568	627 352
Recoveries	727 630	886 672
Royalties	379 172	382 710
Other Receipts	444 132	128 899
<b>Total Receipts</b>	15 811 849	14 858 541
Increase/(Decrease) in balance of Special Deposit Accounts	-122 304	-439 070
Increase/(Decrease) in balance of Deposits lodged with the Treasurer	109 387	228 914
Increase/(Decrease) in borrowings from SAFA	1 328 720	2 738 632
Decrease/(Increase) in deposits by the Treasurer with LGFA	8 017	-6
Decrease/(Increase) in the value of Cheques Drawn but not Presented/Deposits not Credited	-6 827	138 644
<b>Total</b>	17 128 842	17 525 655
<b>Application of Funds</b>		
Consolidated Account Payments	17 140 569	17 597 173
Increase/(Decrease) in deposits by the Treasurer with SAFA	-468 280	53 632
Increase/(Decrease) in cash at bank	456 553	-125 150
<b>Total</b>	17 128 842	17 525 655



Hon. Stephen Mullighan MP, Treasurer

## TREASURER'S STATEMENTS – STATEMENT C

FUNDS OF THE TREASURER AS AT 30 JUNE 2023  
(Section 22 (a) (xiv) *Public Finance and Audit Act 1987*)

	Jun-23 \$000	Jun-22 \$000
<b>Balance of Funds</b>		
Special Deposit Account Balances — see Statement F	8 557 608	8 679 912
Deposits Lodged with the Treasurer — see Statement G	1 511 748	1 402 361
	<u>10 069 356</u>	<u>10 082 273</u>
<b>Represented By</b>		
Cash at Bank	757 361	300 808
Net — Deposits not credited/(Cheques Drawn but not presented)	33 359	26 532
Deposits with South Australian Government Financing Authority — see Statement J	9 278 636	9 746 916
Deposits with Local Government Finance Authority of South Australia — see Statement E	-	8 017
	<u>10 069 356</u>	<u>10 082 273</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 2023  
(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	168 033	175 318	-7 285	
Auditor-General's Department	18 815	17 199	1 616	
Commission on Excellence and Innovation in Health	6 566	-	6 566	
Courts Administration Authority	93 843	24 094	69 749	
Defence SA	13 055	-	13 055	
Department for Child Protection	781 301	-	781 301	
Department for Correctional Services	376 425	-	376 425	
Department for Education	3 637 203	80 327	3 556 876	
Department for Energy and Mining	24 712	-	24 712	
Department for Environment and Water	201 910	4 699	197 211	
Department for Health and Wellbeing	5 117 657	-	5 117 657	
Department of Human Services	1 222 021	-	1 222 021	
Department for Industry, Innovation and Science	71 470	8 535	62 935	
Department for Infrastructure and Transport	823 311	26 579	796 732	
Department of the Premier and Cabinet	379 130	-	379 130	
Department of Primary Industries and Regions	124 242	-	124 242	
Department for Trade and Investment	128 495	169 313	-40 818	
Department of Treasury and Finance	2 260 163	1 636 225	623 938	
Electoral Commission of South Australia	10 970	4 864	6 106	
House of Assembly	8 260	-	8 260	
Joint Parliamentary Services	17 744	-	17 744	
Legislative Council	5 926	-	5 926	
Minister for Tourism	5 701	-	5 701	
South Australia Police	938 645	75 881	862 764	
South Australian Country Fire Service	6 690	-	6 690	
South Australian Metropolitan Fire Service	16 200	-	16 200	
South Australian State Emergency Service	5 835	-	5 835	
South Australian Tourism Commission	88 531	-	88 531	
State Governor's Establishment	6 966	-	6 966	
TAFE SA	-	38 272	-38 272	
Wellbeing SA	20 952	-	20 952	
Payments for which specific appropriation is authorised in various Acts	142 266	-	142 266	

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 2023  
(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
<b>Total</b>	16 723 038	2 261 306	14 461 732	

TOTAL NET COST TO CONSOLIDATED ACCOUNT FOR OPERATING ACTIVITIES 14 461 732

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

	\$000	\$000	\$000
<b>Taxation –</b>			
Payroll Tax	1 923 113		
Stamp Duties	2 102 376		
Land Tax	567 964		
Commonwealth Places Mirror Tax	34 956		
Contribution from SA Lotteries	107 436		
Contribution from Casino Operations	22 697		
Gaming Machines Tax	403 373		
Contribution from on-course totalizators, bookmakers and small lotteries	3 463		
Betting Operations Tax	83 329		
Total Receipts from Taxation		5 248 707	
Commonwealth General Purpose Payments		7 899 150	
Royalties		379 172	
<b>Total Direct Receipts</b>			13 527 029
LEAVING A DEFICIT ON ACCOUNT OF OPERATING ACTIVITIES FOR THE YEAR OF			-934 703

THIS WAS INCREASED BY THE NET OF -

Payments for investing activities	-417 531	
Receipts from investing activities	23 514	
		-394 017

RESULTING IN A CONSOLIDATED ACCOUNT DEFICIT FOR THE YEAR OF -1 328 720

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 2023  
(Section 22 (a) (iv) *Public Finance and Audit Act 1987*)

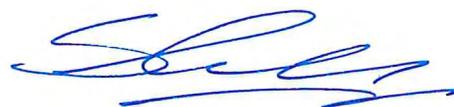
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Local Government Finance Authority of South Australia

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 2023 the amount invested with the Local Government Finance Authority of South Australia under these arrangements was nil.

In prior years, the majority of the balance of the Local Government Disaster Fund was invested with the Local Government Finance Authority of South Australia. This amount was not reinvested upon maturity during 2022-23 in order to ensure funding availability to meet anticipated claims for financial assistance from local governments resulting from recent significant natural disaster events.



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Hon. Stephen Mullighan MP, Treasurer

## TREASURER'S STATEMENTS – STATEMENT F

SPECIAL DEPOSIT ACCOUNTS – BALANCES AS AT 30 JUNE 2023  
(Section 22 (a) (v) (C) *Public Finance and Audit Act 1987*)

Account	Balance \$000
<b>Interest Bearing</b>	
Adelaide Dolphin Sanctuary Fund	2
ANZAC Day Commemoration Fund	-
Barossa Wine Industry Fund	963
Citrus Growers Fund	277
Clare Valley Wine industry Fund	384
COAG Health Council	-
Commonwealth Funding for National Partnerships	57 954
Commonwealth Funding for Specific Projects	2 249
Community Emergency Services Fund	18 281
Community Road Safety Fund	13 732
Concessional Loans Schemes Special Deposit Account	211
Coorong, Lower Lakes and Murray Mouth (CLLMM) Recovery Project	9 955
Country Equalisation Scheme	19 286
Dog Fence Fund	6 188
Electricity Sales/Lease Proceeds Account	-
Farm Finance Loan Scheme	-
Gamblers Rehabilitation Fund	2 264
Governors' Pensions Account	9
Grain Industry Fund	2 158
Grain Industry Research and Development Fund	179
HIH Builders' Indemnity Assistance Account	2 527
Homes for Incurables Trust	85
Indigenous Program for Specific Projects	40 616
Infrastructure and Transport Urban Growth Fund — Developer Contributions	18 606
Judges' Pensions Account	477
Justice Rehabilitation Fund	-
Local Government Disaster Fund	5 435
Murray Futures Fund	6 986
National Landcare Program	368
Parliamentary Superannuation Scheme Account	339
Pastoral Land Management Fund	-
Police Superannuation Scheme Contribution Account	1 156
Rural Finance Account	28 767
Rural Industry Adjustment and Development Fund	26 096

Hon. Stephen Mullighan MP, Treasurer

## TREASURER'S STATEMENTS – STATEMENT F

SPECIAL DEPOSIT ACCOUNTS – BALANCES AS AT 30 JUNE 2023  
(Section 22 (a) (v) (C) *Public Finance and Audit Act 1987*)

Account	Balance
	\$000
SA Grape Growers Industry Fund	559
South Australian Aboriginal Heritage Fund	1 392
South Australian Ambulance Superannuation Scheme	2 681
South Australian Local Government Grants Commission Account	1 550
South Australian River Murray Sustainability Fund	-
South Australian Riverland Floodplains Integrated Infrastructure Program	15 380
South Australian Superannuation Fund Account	14 614
Southern State Superannuation Fund Account	41 479
Supported Residential Facilities Indemnity Fund	53
The Port Stanvac Remediation Fund	6 434
Treasury — Asset Management Account	2 852
Urban Tree Canopy Off-set Fund	-
Victims of Crime Fund	204 623
	557 167
 <b>Non Interest Bearing</b>	
Accrual Appropriation Excess Funds	1 577 702
Adelaide Oval Redevelopment	48
Affordable Housing Fund	4 006
Attorney-General's Administered Items Account	205 011
Attorney-General's Operating Account	38 326
Auditor-General's Administered Items Account	307
Auditor-General's Operating Account	3 029
Charitable and Social Welfare Fund	2 974
Child Protection Operating Account	29 861
Commission on Excellence and Innovation in Health Operating Account	1 131
Commonwealth Mirror Taxes on Commonwealth Places Revenue Account	-
Community Development Fund	-
Complementary State Natural Resource Management Program	306
Correctional Services Operating Account	19 918
Defence SA	5 626
Education Administered Items Account	35 037
Education Operating Account	296 654
Electoral Commission of South Australia Operating Account	1 511
Energy and Mining Administered Items Account	38 862
Energy and Mining Operating Account	52 051

Hon. Stephen Mullighan MP, Treasurer

## TREASURER'S STATEMENTS – STATEMENT F

SPECIAL DEPOSIT ACCOUNTS – BALANCES AS AT 30 JUNE 2023  
(Section 22 (a) (v) (C) *Public Finance and Audit Act 1987*)

Account	Balance \$000
Environment and Water Administered Items Account	3 327
Environment and Water Operating Account	53 154
Environment Protection Authority Operating Account	40 578
Fines Enforcement and Recovery Unit	5 272
Governing Councils Legal Fund	-
Health and Wellbeing Administered Items Account	20 361
Health and Wellbeing Operating Account	302 514
Highways Fund	3 744 708
Hospitals Fund	-
Human Services Administered Items Account	39 373
Human Services Operating Account	36 766
Industry Financial Assistance Account	33 521
Industry, Innovation and Science Administered Items Account	2 413
Industry, Innovation and Science Operating Account	21 605
Infrastructure and Transport Administered Items Account	1 430
Infrastructure and Transport Operating Account	373 044
Legislature Operating Account	7 316
Local Government Disaster Fund	-
Mining Rehabilitation Fund	-
Motor Vehicles — Clearing Account	57 789
NRAH Operating Account	-
Office for Recreation, Sport and Racing	43 925
Office of Hydrogen Power South Australia Operating Account	4 860
Office of the Commissioner for Public Sector Employment	1 330
Office of the Small Business Commissioner	1 614
Office of the South Australian Productivity Commission	1 425
Online Formative Assessment Initiative	121
Petroleum and Geothermal Energy Act Legacy Liabilities Facility	110
Police and Emergency Services Administered Items Account	26 545
Police Operating Account	47 931
Premier and Cabinet Administered Items Account	2 175
Premier and Cabinet Operating Account	81 986
Premier's Delivery Unit Operating Account	1 200
Primary Industries and Regions Administered Items Account	85
Primary Industries and Regions Operating Account	78 558

Hon. Stephen Mullighan MP, Treasurer

## TREASURER'S STATEMENTS – STATEMENT F

SPECIAL DEPOSIT ACCOUNTS – BALANCES AS AT 30 JUNE 2023  
(Section 22 (a) (v) (C) *Public Finance and Audit Act 1987*)

Account	Balance
	\$000
Professional Standards Council Fund	169
Regional Roads and Infrastructure Fund	1 075
Riverbank Authority Operating Account	-
SA Lotteries Commission Operations Account	-
SA Mental Health Commission Operating Account	0
Sale of Government Land and Property	7 021
Save the River Murray Fund	2 451
Save the River Murray Voluntary Contributions Fund	4
South Australian Skills Commission	121 196
Sport and Recreation Fund	3 322
State Governor's Establishment Operating Account	2 194
State Procurement Board Account	-
Support Services to Parliamentarians	3 656
Surplus Cash Working Account	-
Trade and Investment Administered Items Account	31 436
Trade and Investment Operating Account	20 112
Treasurer — Super SA Select	-
Treasurer's Interest in the National Wine Centre	11 099
Treasury — Working Account	199
Treasury and Finance Administered Items — Intergovernmental Agreement on Federal Financial Relations	99 046
Treasury and Finance Administered Items Account	310 897
Treasury and Finance Operating Account	19 735
Wellbeing SA Operating Account	19 433
	<hr/>
	8 000 441
	<hr/>
Total Special Deposit Accounts	8 557 608



Hon. Stephen Mullighan MP, Treasurer

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

SPECIAL DEPOSIT ACCOUNTS PURPOSE AS AT 30 JUNE 2023  
(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 2023  
(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 2023  
(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 undertake 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 2023  
(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.
Fines Enforcement and Recovery Unit	For receipts of amounts recovered by the Chief Recovery Officer under, and payments in accordance with, the <i>Fines Enforcement and Debt Recovery Act 2017</i> .
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 receive money payable into the Hospitals Fund in accordance with the <i>State Lotteries Act 1966</i> and the <i>Stamp Duties Act 1923</i> and to make payments from the Hospitals Fund to the Consolidated Account in accordance with the <i>State Lotteries Act 1966</i> .
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 2023  
(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.
Industry, Innovation and Science 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.
Industry, Innovation and Science 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.
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.
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.
Mining Rehabilitation Fund	To receive money payable into and to make payments from the Mining Rehabilitation Fund in accordance with the <i>Mining Act 1971</i> .
Motor Vehicles — Clearing Account	To record the majority of Motor Registration Division receipts pending clearance at the end of each month.

Hon. Stephen Mullighan MP, Treasurer

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

SPECIAL DEPOSIT ACCOUNTS PURPOSE AS AT 30 JUNE 2023  
(Section 22 (a) (v) (B) *Public Finance and Audit Act 1987*)

Account	Purpose
Murray Futures Fund	To record the activities in relation to the projects funded from the Commonwealth Government's Water for the Future initiative.
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 Hydrogen Power South Australia Operating Account	For receipts and expenditure in connection with the operations and obligations of the Office of Hydrogen Power South Australia, 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).
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

Hon. Stephen Mullighan MP, Treasurer

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

SPECIAL DEPOSIT ACCOUNTS PURPOSE AS AT 30 JUNE 2023  
(Section 22 (a) (v) (B) *Public Finance and Audit Act 1987*)

Account	Purpose
Premier and Cabinet Operating Account	<p>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.</p> <p>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 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>
Premier's Delivery Unit Operating Account	<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	<p>To receive administered items appropriation for the Department pursuant to the annual <i>Appropriation Act</i> and to disburse the associated payments.</p>
Primary Industries and Regions Operating Account	<p>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.</p>
Professional Standards Council Fund	<p>Record receipts and payments related to the Professional Standards Council as set out in the <i>Professional Standards Act 2004</i>.</p>
Regional Roads and Infrastructure Fund	<p>To fund operating and investing expenditure in regional roads and infrastructure and to receive revenue from the Consolidated Account and borrowings.</p>
Riverbank Authority Operating Account	<p>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.</p>
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>

Hon. Stephen Mullighan MP, Treasurer

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

SPECIAL DEPOSIT ACCOUNTS PURPOSE AS AT 30 JUNE 2023  
(Section 22 (a) (v) (B) *Public Finance and Audit Act 1987*)

Account	Purpose
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 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.

Hon. Stephen Mullighan MP, Treasurer

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

SPECIAL DEPOSIT ACCOUNTS PURPOSE AS AT 30 JUNE 2023  
(Section 22 (a) (v) (B) *Public Finance and Audit Act 1987*)

Account	Purpose
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.
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.

Hon. Stephen Mullighan MP, Treasurer

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

SPECIAL DEPOSIT ACCOUNTS PURPOSE AS AT 30 JUNE 2023  
(Section 22 (a) (v) (B) *Public Finance and Audit Act 1987*)

Account	Purpose
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 appropriate treatment.
Urban Tree Canopy Off-set Fund	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 2022-23  
(Section 22 (a) (v) (A) *Public Finance and Audit Act 1987*)

Account	Purpose
Fines Enforcement and Recovery Unit	For receipts of amounts recovered by the Chief Recovery Officer under, and payments in accordance with, the <i>Fines Enforcement and Debt Recovery Act 2017</i> .
Mining Rehabilitation Fund	To receive money payable into and to make payments from the Mining Rehabilitation Fund in accordance with the <i>Mining Act 1971</i> .
Office of Hydrogen Power South Australia Operating Account	For receipts and expenditure in connection with the operations and obligations of the Office of Hydrogen Power South Australia, 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).



Hon. Stephen Mullighan MP, Treasurer

## TREASURER'S STATEMENTS – STATEMENT G

### DEPOSITS LODGED WITH THE TREASURER – BALANCES AS AT 30 JUNE 2023 (Section 22 (a) (vi) *Public Finance and Audit Act 1987*)

Account	Balance
	\$000
<b>Interest Bearing</b>	
Adelaide Festival Centre Trust	154 833
Adelaide Hills Wine Industry Fund	319
Adelaide Venue Management Future Asset Replacement Account	6 711
Adelaide Venue Management Operating Account	46 430
Agents Indemnity Fund	6 621
Alinytjara Wilurara Landscape Board	4 306
Aquaculture Resource Management Fund	1 206
Art Gallery Board Account	3 770
Australian Council of State Emergency Services Fund	249
Bank of Tokyo-Mitsubishi Account	97
Bio Innovation SA	1 062
Boating Administration — Working Account	31 434
Botanic Gardens Board Endowment and Commercial Fund	4 752
Carrick Hill Trust	2 481
Cattle Compensation Fund	1 166
Correctional Services Prisoner Compensation Quarantine Fund	48
Courts Administration Authority	-
Crown Solicitor's Trust Account	16 851
CTP Insurance Regulator	51 954
DHS Aged Care Deposits	302
DHS Health and Aged Care Services Fund	169
Distribution Lessor Corporation Account	7
District Court Suitors' Fund	3 742
Dog and Cat Management Fund	3 548
Domiciliary Care Services — Trust Funds, Donations and Bequests	519
Education Department — Scholarships and Prizes	-
Employment and Technical and Further Education — College Council Funds	157
Environment Protection Fund	17 709
Environment Resources and Development Court Suitors Fund	-
Eyre Peninsula Landscape Board	2 950
Facilities Fund (Marine)	10 008
Generation Lessor Corporation Account	30
Green Adelaide Board	15 895
Green Industry Fund	73 914

Hon. Stephen Mullighan MP, Treasurer

## TREASURER'S STATEMENTS – STATEMENT G

DEPOSITS LODGED WITH THE TREASURER – BALANCES AS AT 30 JUNE 2023  
(Section 22 (a) (vi) *Public Finance and Audit Act 1987*)

Account	Balance \$000
Hills and Fleurieu Landscape Board	6 500
History Trust of South Australia	6 549
Ice Factor Foundation	-
Independent Commissioner Against Corruption	8
Independent Gambling Authority	-
Industrial Court Commission	-
Kangaroo Island Landscape Board	4 295
Landscape Administration Fund	6 836
Landscape Priorities Fund	3 773
Langhorne Creek Wine Industry Fund	134
Legal Practitioners Act	-
Libraries Board of South Australia	4 922
Lifetime Support Scheme Fund	3 981
Limestone Coast Landscape Board	4 864
Local Government Taxation Equivalents Fund	22
Magistrates Court Suitors Fund	963
Market Projects Unit	-
McLaren Vale Wine Industry Fund	544
Murraylands and Riverland Landscape Board	11 231
Museum Board Account	3 287
National Action Plan for Salinity and Water Quality	38
National Parks General Reserves Account	2 031
Native Vegetation Fund	24 682
Natural Resources Management Fund	-
Northern and Yorke Landscape Board	6 923
Outback Areas Community Development Fund	4 603
Passenger Transport Research and Development Fund	12
Peter Stephens Trust	73
Phylloxera and Grape Industry Fund	697
Planning and Development Fund	11 853
Pleuro Pneumonia Fund	17
Public Trustee Office Operating Account	1 944
Rail Transport Facilitation Fund	103 006
Real Property Act Assurance Fund	7 948
Real Property Act Trust Account	80

Hon. Stephen Mullighan MP, Treasurer

## TREASURER'S STATEMENTS – STATEMENT G

### DEPOSITS LODGED WITH THE TREASURER – BALANCES AS AT 30 JUNE 2023 (Section 22 (a) (vi) *Public Finance and Audit Act 1987*)

Account	Balance \$000
Residential Tenancies Fund	1 325
Retail Shop Leases Fund	470
Riverland Wine Industry Fund	258
SA Health Special Purpose Funds	199 170
SAFECOM Operating Account	31 698
Second-Hand Vehicles Compensation Fund	611
South Australia Drought Resilience Fund	4 105
South Australian Apiary Industry Fund	473
South Australian Arid Lands Landscape Board	4 809
South Australian Country Arts Trust	5 767
South Australian Forestry Corporation	2 450
South Australian Housing Trust	108 940
South Australian Pig Industry Fund	2 789
South Australian River Murray Improvement and Water Security	-
South Australian Sheep Industry Fund	4 787
State Emergency Relief Fund	115
Super SA Board	3 657
Super SA Flexible Rollover Product	12 341
Super SA Income Stream	11 142
Super SA Select	-
Superannuation Funds Management Corporation Operating Account	9 807
Supreme Court Suitors Fund	188 325
Teachers' Registration Board	12 454
Transmission Lessor Corporation Account	7
Urban Renewal Authority	24 220
Wildlife Conservation Fund	312
Woods, Bagot, Jory and Laybourne-Smith — National War Memorial Account	3
	1 315 091
<b>Non Interest Bearing</b>	
Agriculture — Research and Services Grants	5 230
Art Gallery Board Operating Account	-310
Carrick Hill Trust Operating Account	190
Children's Services Office — Capital Assistance Fund	-
Co-operatives Liquidation Account	65
Coast Protection Fund	1 073

Hon. Stephen Mullighan MP, Treasurer

## TREASURER'S STATEMENTS – STATEMENT G

DEPOSITS LODGED WITH THE TREASURER – BALANCES AS AT 30 JUNE 2023  
(Section 22 (a) (vi) *Public Finance and Audit Act 1987*)

Account	Balance \$000
Companies Liquidation Account	94
Correctional Services — Prisoners' Monies	1 570
Courts Administration Authority	43 255
Essential Services Commission of SA	7 450
Extractive Areas Rehabilitation Fund	35 827
Fisheries — Research and Development Fund	4 749
Infrastructure SA	2 202
International Koala Centre of Excellence Operating Account	168
Libraries Board of South Australia Operating Account	4 652
Metropolitan Drainage Maintenance Fund	19
Office of the Industry Advocate	689
Police Superannuation Fund	358
Recreation and Sport Fund	1 544
SA Museum Board Operating Account	-1 124
South Australian Film Corporation Investors Returns Account	187
South Australian Film Corporation Unclaimed Investor Returns	-
South Australian Motor Sport Board	8 967
South Australian Tourism Commission	5 164
South Eastern Water Conservation and Drainage Board	884
State Heritage Fund	347
TAFE SA	72 866
Unclaimed Salaries and Wages Account	-
Workmen's Liens	541
	196 657
<b>Total Deposits Lodged with The Treasurer</b>	<b>1 511 748</b>



Hon. Stephen Mullighan MP, Treasurer

## TREASURER'S STATEMENTS – STATEMENT H

IMPREST ACCOUNTS – BALANCES AS AT 30 JUNE 2023  
(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 2023 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 2023 (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 2023 was \$24.630 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 2022-23 the Consolidated Account deficit was \$1.329 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:

	2022-23	2021-22
	\$000	\$000
<b>Loans to State Government Departments</b>		
Primary Industries and Regions — Drought Concessional Loans	6 863	8 799
Primary Industries and Regions — Farm Finance Loans	740	740
Primary Industries and Regions — Rural Loans	30 757	28 195
	<u>38 360</u>	<u>37 734</u>
<b>Loans to Statutory Authorities and Other Bodies</b>		
3RT Technologies Pty Ltd	2 500	2 500
Adelaide Oval SMA Ltd	40 672	41 418
Bianco Reinforcing Pty Ltd	1 735	2 467
BSBC Holdings Pty Ltd	-	686
Catholic Education SA	14 400	-
Concessional Bushfire Loans	5 898	6 242
Eyre Peninsula Seafoods Pty Ltd	272	347
LCDF Trading Pty Ltd	3 500	-

Hon. Stephen Mullighan MP, Treasurer

## TREASURER'S STATEMENTS – STATEMENT I

### INDEBTEDNESS OF THE TREASURER AS AT 30 JUNE 2023 (Section 22 (a) (viii) *Public Finance and Audit Act 1987*)

	2022-23	2021-22
	\$000	\$000
Neutrog Australia Pty Ltd	512	654
Non-Government School Loans Scheme	57 689	3 205
Sea Dragon Lodge	181	204
Thoroughbred Racing SA	3 564	4 187
Veroguard Systems Pty Ltd	-	7 880
Voxiebox Pty Ltd	1 500	1 500
	132 423	71 290
<b>Equity Contributions</b>		
Adelaide Festival Centre Trust	137 792	110 179
Adelaide Venue Management	133 830	133 830
Courts Administration Authority	3 140	3 140
Defence SA	65	65
Department for Child Protection	3 683	910
Department for Correctional Services	165 468	165 468
Department for Education	639 977	588 662
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 of Human Services	74 325	74 325
Department for Industry, Innovation and Science	50 978	-
Department for Infrastructure and Transport	4 911 801	4 634 953
Department for Innovation and Skills	-	44 710
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	2 950
South Australia Police	85 220	85 220
South Australian Film Corporation	8 460	8 460
South Australian Housing Authority	837 755	700 847
South Australian Tourism Commission	64	64
South Australian Water Corporation	254 201	241 946

Hon. Stephen Mullighan MP, Treasurer

## TREASURER'S STATEMENTS – STATEMENT I

### INDEBTEDNESS OF THE TREASURER AS AT 30 JUNE 2023 (Section 22 (a) (viii) *Public Finance and Audit Act 1987*)

	2022-23	2021-22
	\$000	\$000
State Governor's Establishment	160	160
TAFE SA	531 021	569 293
Urban Renewal Authority	618 665	608 009
	<u>10 333 381</u>	<u>9 847 017</u>
<b>Other Indebtedness</b>		
Debt associated with prior operations of the Consolidated Account	14 126 025	13 372 124
	<u>14 126 025</u>	<u>13 372 124</u>
<b>Total Treasurer's Indebtedness to SAFA</b>	<u><u>24 630 189</u></u>	<u><u>23 328 165</u></u>

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 2023 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 J

### FINANCIAL RELATIONSHIPS AND TRANSACTIONS BETWEEN THE TREASURER AND THE SOUTH AUSTRALIAN GOVERNMENT FINANCING AUTHORITY FOR YEAR END 30 JUNE 2023 (Section 22 (a) (ix) *Public Finance and Audit Act 1987*)

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 2022-23 is summarised as follows –

	\$000
Balance as at 30 June 2022	23 328 165
<i>Add</i> — Consolidated Account borrowings in 2022-23	1 328 720
<i>Less</i> — Realised Gain/Loss (net)	-24 760
<i>Less</i> — Concessional Loans Repaid	-1 936
<i>Less</i> — Repayment of borrowings	-
Closing balance as at 30 June 2023	<u>24 630 189</u>
Market value as at 30 June 2023	<u>23 159 423</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 2023 the Treasurer's deposit with SAFA was \$9,279 million. (SAFA's market valuation \$9,311 million).

Statement C shows details of the Treasurer's cash balances at 30 June 2023 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	\$41.5 million
Income tax paid to Consolidated Account per Statement A	Nil

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 2023  
(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 2022-23, the amount of SAFA's surplus potentially available for distribution at 30 June 2023 would be \$428.3 million. The Treasurer determined that the distribution for 2022-23 would be \$1.8 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 \$19.9 million in 2022-23. The Treasurer has a net payable to the Fund of \$19.9 million in 2022-23.

SAFA Insurance Fund 3 recorded an operating profit of \$6.7 million in 2022-23. The Treasurer has a net receivable from the Fund of \$6.7 million in 2022-23.



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Hon. Stephen Mullighan MP, Treasurer

## TREASURER'S STATEMENTS – STATEMENT K

### STATEMENT OF APPROPRIATION AUTHORITIES FOR YEAR END 30 JUNE 2023

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 2022-23	\$000 535 979
Purpose of Appropriation	Amounts Issued and Applied \$000
Administered Items for the Attorney-General's Department	6 564
Auditor-General's Department	297
Commission on Excellence and Innovation in Health	517
Courts Administration Authority	134
Department for Child Protection	62 625
Department for Correctional Services	5 663
Department for Environment and Water	26 887
Department for Health and Wellbeing	1 424
Department for Industry, Innovation and Science	35 697
Administered Items for the Department for Infrastructure and Transport	754
Department for Infrastructure and Transport	6 687
Administered Items for the Department for Trade and Investment	7 032
Department for Trade and Investment	13 872
Administered Items for the Department of Human Services	1 708
Department of Human Services	6 531
Department of Primary Industries and Regions	15 813
Administered Items for the Department of the Premier and Cabinet	16 258
Administered Items for the Department of Treasury and Finance	27 613
Electoral Commission of South Australia	4 265
Joint Parliamentary Services	1 037
South Australian Country Fire Service	5 940
South Australian Metropolitan Fire Service	12 450
South Australian State Emergency Service	4 835
South Australian Tourism Commission	1
State Governor's Establishment	2 490
<b>Total</b>	<b>267 094</b>

Hon. Stephen Mullighan MP, Treasurer

## TREASURER'S STATEMENTS – STATEMENT K

### STATEMENT OF APPROPRIATION AUTHORITIES FOR YEAR END 30 JUNE 2023

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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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	2022-23
	\$000
Administered Items for the Department of Treasury and Finance	-301 446
Department for Health and Wellbeing	301 446
<b>Total</b>	<b>-</b>

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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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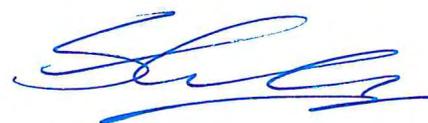
No payments were made during the year.

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#### APPROPRIATION AUTHORITIES FOR ACTUAL PAYMENTS FROM THE CONSOLIDATED ACCOUNT, 2022-23 (Section 22 (a) (xiii) *Public Finance and Audit Act 1987*)

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	Budget	Actual Payments
	2022-23	2022-23
	\$000	\$000
<i>Appropriation Act 2022, Section 4</i>	16 873 194	16 731 209
The Governor's Appropriation Fund – <i>Public Finance and Audit Act 1987, Section 12</i>	535 979	267 094
<i>Specific appropriation authorised by various Acts</i>	165 658	142 266
<b>Total</b>	<b>17 574 831</b>	<b>17 140 569</b>



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 2023 (Section 22 (a) (xiv) *Public Finance and Audit Act 1987*)

Transfers were made to the following entities:	\$000
Art Gallery Board	432
Administered Items for the Attorney-General's Department	1 913
Attorney-General's Department	8 091
Courts Administration Authority	127
Administered Items for the Department for Child Protection	516
Department for Child Protection	161
Department for Correctional Services	555
Department for Education	589
Department for Energy and Mining	1 484
Department for Environment and Water	7 017
Department for Health and Wellbeing	43 601
Department of Human Services	8 774
Department for Industry, Innovation and Science	4 543
Department for Infrastructure and Transport	66 493
Department of the Premier and Cabinet	2 760
Department of Primary Industries and Regions	2 907
Department for Trade and Investment	1 725
Department of Treasury and Finance	6 413
Education and Early Childhood Services Registration and Standards Board	82
Environment Protection Authority	751
Libraries Board of South Australia	1 179
Office of the Commissioner for Public Sector Employment	884
Office of Green Industries SA	218
Office for Recreation, Sport and Racing	714
Public Trustee	110
SA Ambulance Service	51 908
SA Museum Board	428
South Australia Police	3
South Australian Fire and Emergency Services Commission	1 418
South Australian Metropolitan Fire Service	11 777
South Australian Tourism Commission	2 000
TAFE SA	437
<b>Total</b>	<b>230 010</b>



Hon. Stephen Mullighan MP, Treasurer