



Our ref: A25/246

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Dear Ms Pribanic

Audit of the Treasurer's Statements for the year to 30 June 2025

The Treasurer's Statements for the year ended 30 June 2025 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 2025.

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. My controls opinion for 2024-25 is not modified, but I have again noted a range of areas where public authority controls could be improved.

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 blue ink, appearing to read "Andrew Blaskett".

Andrew Blaskett
Auditor-General

22 September 2025

enc

TREASURER'S STATEMENTS

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

2024-25

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TREASURER'S STATEMENTS – STATEMENT A

SUMMARY OF THE CONSOLIDATED ACCOUNT
FOR THE YEAR ENDED 30 JUNE 2025
(Section 22 (a) (i) *Public Finance and Audit Act 1987*)
(Prepared on a Cash Basis)

| | Budget 2024-25 \$000 | Actual 2024-25 \$000 |
|---|----------------------------|----------------------------|
| Receipts | | |
| Taxation | 6 011 674 | 6 510 192 |
| Commonwealth General Purpose Payments | 8 942 237 | 9 058 837 |
| Commonwealth Specific Purpose Payments | 239 009 | 238 042 |
| Commonwealth National Partnership Payments | 21 406 | 36 765 |
| Contributions from State Undertakings | 212 203 | 266 440 |
| Fees and Charges | 820 964 | 790 560 |
| Recoveries | 124 799 | 602 961 |
| Royalties | 422 901 | 405 460 |
| Other Receipts | 449 718 | 547 889 |
| Total Receipts | 17 244 911 | 18 457 146 |
| Payments | | |
| Appropriation Act | 21 734 829 | 21 916 420 |
| Payments for which specific appropriation is authorised in various Acts | 130 793 | 140 265 |
| Total Payments | 21 865 622 | 22 056 685 |
| Consolidated Account Deficit | 4 620 711 | 3 599 539 |



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 2025
(Section 22 (a) (i) *Public Finance and Audit Act 1987*)
(Prepared on a Cash Basis)

| | Budget 2024-25 \$000 | Actual 2024-25 \$000 |
|--|----------------------------|----------------------------|
| Receipts | | |
| Taxation | | |
| Payroll Tax | 2 216 235 | 2 230 546 |
| Commonwealth Places Mirror Payroll Tax | 41 100 | 39 015 |
| Stamp Duties | 2 333 373 | 2 655 758 |
| Commonwealth Places Mirror Stamp Duties | 263 | 263 |
| Land Tax | 786 639 | 881 102 |
| Commonwealth Places Mirror Land Tax | 1 600 | 1 545 |
| Gaming Machines Tax | 427 249 | 453 191 |
| Contribution from SA Lotteries | 116 388 | 117 534 |
| Contribution from Casino Operations | 23 700 | 63 237 |
| Contribution from on-course totalizators, bookmakers and small lotteries | 3 701 | 4 081 |
| Betting Operations Tax | 61 426 | 63 920 |
| Total Taxation | 6 011 674 | 6 510 192 |
| Commonwealth General Purpose Payments | | |
| GST Revenue Grants | 8 942 237 | 9 058 837 |
| Total Commonwealth General Purpose Payments | 8 942 237 | 9 058 837 |
| Commonwealth Specific Purpose Payments | | |
| National Agreements | 239 009 | 238 042 |
| Total Commonwealth Specific Purpose Payments | 239 009 | 238 042 |
| Commonwealth National Partnership Payments | | |
| Federation Funding Agreements | 21 406 | 36 765 |
| Total Commonwealth National Partnership Payments | 21 406 | 36 765 |
| Contributions from State Undertakings | | |
| Adelaide Cemeteries Authority | | |
| Income Tax Equivalent | 38 | 38 |
| Adelaide Venue Management Corporation | | |
| Dividend | 1 600 | 1 600 |
| Arrangements with Private Electricity Entities | | |
| Local Government Rate Equivalent | 142 | 298 |
| Department for Infrastructure and Transport | | |
| Income Tax Equivalent | 2 614 | - |

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 2025
(Section 22 (a) (i) *Public Finance and Audit Act 1987*)
(Prepared on a Cash Basis)

| | Budget 2024-25 \$000 | Actual 2024-25 \$000 |
|--|----------------------------|----------------------------|
| Local Government Rate Equivalent | 1 237 | 832 |
| Flinders Ports | | |
| In Lieu of other Taxes | 3 157 | 3 712 |
| Forestry | | |
| Dividend | 276 | - |
| Income Tax Equivalent | 119 | - |
| Funds SA | | |
| Local Government Rate Equivalent | 137 | 164 |
| HomeStart Finance | | |
| Dividend | 31 682 | 48 202 |
| Income Tax Equivalent | 13 578 | 19 070 |
| Motor Accident Commission | | |
| Dividend | 3 193 | 3 432 |
| Public Trustee | | |
| Dividend | 5 153 | 1 225 |
| Income Tax Equivalent | 2 147 | 2 187 |
| South Australian Government Financing Authority | | |
| Dividend | 34 762 | 1 460 |
| Income Tax Equivalent | 15 000 | - |
| South Australian Water Corporation | | |
| Dividend | 73 369 | 142 988 |
| Income Tax Equivalent | 12 938 | 16 668 |
| Local Government Rate Equivalent | 2 154 | 2 192 |
| State Owned Generators Leasing Co Pty Ltd | | |
| Dividend | 1 649 | - |
| Income Tax Equivalent | 706 | 10 477 |
| TAFE SA | | |
| Local Government Rate Equivalent | 53 | - |
| Urban Renewal Authority | | |
| Dividend | 2 246 | 5 630 |
| Income Tax Equivalent | - | 3 724 |
| Local Government Rate Equivalent | 3 477 | 2 446 |
| West Beach Trust | | |

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 2025
(Section 22 (a) (i) *Public Finance and Audit Act 1987*)
(Prepared on a Cash Basis)

| | Budget | Actual |
|---|----------------|----------------|
| | 2024-25 | 2024-25 |
| | \$000 | \$000 |
| Income Tax Equivalent | 776 | 95 |
| Total Contributions from State Undertakings | 212 203 | 266 440 |
| Fees and Charges | | |
| Audit Office of South Australia — fees for audit and other sundry receipts | 17 922 | 5 494 |
| Court Fines | 98 334 | 64 134 |
| Court Regulatory Fees | 48 000 | 48 143 |
| Guarantee Fees | 144 303 | 140 618 |
| Infringement Notice Schemes — Expiation Fees | 119 782 | 87 392 |
| Land Services Regulatory Fees | 392 388 | 444 779 |
| Small Lotteries | 196 | - |
| Sundry Fees | 39 | - |
| Total Fees and Charges | 820 964 | 790 560 |
| Recoveries | | |
| Across government energy retail agreement rebate | 4 330 | 12 759 |
| Adelaide Oval Sublease Fees | 1 110 | 1 221 |
| Casino Unclaimed Prizes | 40 | 147 |
| Commonwealth Contribution to Whyalla Steel Industry | - | 162 328 |
| Contract Sanction Receipts — CTP Insurance | - | 20 |
| Department for Environment and Water — Qualco Sunlands | 250 | 20 |
| Department for Infrastructure and Transport — indentured ports | 15 727 | 10 765 |
| Essential Services Commission of South Australia | 17 698 | 17 698 |
| Freedom of Information | - | 118 |
| Government Banking Contract Rebate | - | 109 |
| Independent Gaming Corporation contribution to Gamblers Rehabilitation Fund | 2 000 | 2 000 |
| Landscape Levy — Treasurer's Water Licences | 450 | 403 |
| Metropolitan Drainage Fund | 7 | - |
| National Tax Equivalent Program | 50 | - |
| Off-Course wagering services annual fee | 1 303 | 1 164 |
| On-passing of Digital Technology Academy Funding | 26 000 | - |
| On-passing of Innovation Centre Funding | 10 000 | 1 000 |
| Recoup from the Economic Investment Fund | 500 | - |
| Return of cash to Consolidated Account — Cash Alignment policy | - | 312 475 |

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 2025
(Section 22 (a) (i) *Public Finance and Audit Act 1987*)
(Prepared on a Cash Basis)

| | Budget | Actual |
|--|-------------------|-------------------|
| | 2024-25 | 2024-25 |
| | \$000 | \$000 |
| Return of Deposit Account Balance | 3 100 | 3 228 |
| Return of Deposit Account Balances — Superannuation | 30 000 | - |
| Return of Whyalla Steelworks Operational Efficiency Improvement Fund | - | 55 681 |
| Return of Working Capital | 9 272 | 8 963 |
| Sundry Recoupment | 198 | 2 028 |
| Unclaimed Monies and Personal Property | 2 764 | 10 834 |
| Total Recoveries | 124 799 | 602 961 |
| Royalties | | |
| Department for Energy and Mining | 422 901 | 405 460 |
| Total Royalties | 422 901 | 405 460 |
| Other Receipts | | |
| Interest | | |
| Interest on Investments | 418 324 | 404 042 |
| Interest Recoveries from General Government | 1 128 | 1 019 |
| Interest Recoveries from the Private Sector | 439 | 2 253 |
| Repayment of Advances | | |
| Adelaide Oval SMA Ltd | - | 816 |
| Bianco Reinforcing Pty Ltd | - | 781 |
| Catholic Church Endowment Society Incorporated | 3 600 | 3 600 |
| Concessional Bushfire Loans | - | 735 |
| LCDF Trading Pty Ltd | - | 719 |
| Neutrog Australia Pty Ltd | - | 368 |
| Non-Government School Loans Scheme | - | 9 465 |
| Primary Industries and Regions — Rural Loans | 6 518 | 41 678 |
| Sea Dragon Lodge | - | 23 |
| Other Receipts | | |
| Other Receipts | 528 | 529 |
| Return of Equity Capital Contribution — Urban Renewal Authority | - | 62 000 |
| Sale of Land and Buildings | 19 181 | 19 861 |
| Total Other Receipts | 449 718 | 547 889 |
| Total Consolidated Account Receipts | 17 244 911 | 18 457 146 |

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 2025
(Section 22 (a) (i) *Public Finance and Audit Act 1987*)
(Prepared on a Cash Basis)

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.

Repayment of Advances amounts form part of the Return of Deposit Account Balance amount in the Department of Treasury and Finance Financial Statements.

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 2025
(Section 22 (a) (i) *Public Finance and Audit Act 1987*)
(Prepared on a Cash Basis)

| | Budget 2024-25 \$000 | Actual 2024-25 \$000 |
|--|----------------------------|----------------------------|
| Payments for which specific appropriation is authorised in various Acts | | |
| Salaries and Allowances | | |
| Agent-General — pursuant to <i>Agent-General Act 1901</i> | 630 | 822 |
| Auditor-General — pursuant to <i>Public Finance and Audit Act 1987</i> | 542 | 486 |
| Commissioners of Environment, Resource and Development Court — pursuant to <i>Remuneration Act 1990</i> | 1 428 | 1 409 |
| Commissioner of Police — pursuant to <i>Police Act 1998</i> | 657 | 709 |
| Electoral Commissioner and Deputy Electoral Commissioner — pursuant to <i>Electoral Act 1985</i> | 570 | 618 |
| Electoral District Boundaries Commission — pursuant to <i>Constitution Act 1934</i> | 322 | 637 |
| Governor — pursuant to <i>Constitution Act 1934</i> | 524 | 531 |
| Health and Community Services Complaints Commissioner — pursuant to <i>Remuneration Act 1990</i> | 268 | 255 |
| Judges | | |
| Chief Justice — pursuant to <i>Remuneration Act 1990</i> | 842 | 928 |
| Judges — pursuant to <i>Remuneration Act 1990</i> | 27 283 | 27 199 |
| Senior Judge and Judges of the Industrial Relation Court and Commission — pursuant to <i>Remuneration Act 1990</i> | 3 803 | 3 352 |
| Magistrates — pursuant to <i>Remuneration Act 1990</i> | 18 823 | 19 905 |
| Members of various standing committees — pursuant to <i>Parliamentary Remuneration Act 1990</i> and <i>Parliamentary Committees Act 1991</i> | 268 | 234 |
| Ombudsman — pursuant to <i>Ombudsman Act 1972</i> | 498 | 461 |
| Parliamentary salaries and electorate other allowances — pursuant to <i>Parliamentary Remuneration Act 1990</i> | 19 541 | 22 032 |
| Solicitor-General — pursuant to <i>Solicitor-General Act 1972</i> | 794 | 703 |
| South Australian Civil and Administrative Tribunal — pursuant to <i>Remuneration Act 1990</i> | 1 199 | 1 241 |
| State Coroner and Deputy Coroner — pursuant to <i>Remuneration Act 1990</i> | 1 436 | 1 494 |
| Valuer General — pursuant to <i>Valuation of Land Act 1971</i> | 267 | - |
| Total Salaries and Allowances | 79 695 | 83 016 |
| Other | | |
| First Home Owner and HomeBuilder Grants — pursuant to <i>First Home and Housing Construction Grants Act 2000</i> | 40 830 | 46 981 |
| Victims of Crime Fund — Compensation for injuries resulting from criminal acts — pursuant to <i>Victims of Crime Act 2001</i> | 10 268 | 10 268 |
| Total Other | 51 098 | 57 249 |
| Total payments for which specific appropriation is authorised in various Acts | 130 793 | 140 265 |

Hon. Stephen Mullighan MP, Treasurer

TREASURER'S STATEMENTS – STATEMENT A

COMPARATIVE STATEMENT OF THE ESTIMATED AND ACTUAL PAYMENTS FROM THE CONSOLIDATED ACCOUNT 2024-25

| | Budget | | | | Actual |
|--|-------------------------|-------------------------|------------------------|-----------|-----------|
| | 2024-25 | | | | |
| | Initial Section 4(1) | Transfers Section 13 | Transfers Section 5 | Balance | 2024-25 |
| | \$000 | \$000 | \$000 | \$000 | \$000 |
| Payments from Appropriation Act and Governor's Appropriation Fund | | | | | |
| Administered Items for the Attorney-General's Department | 103 603 | - | -3 108 | 100 495 | 102 667 |
| Attorney-General's Department | 144 739 | - | 10 | 144 749 | 151 895 |
| Audit Office of South Australia | 19 671 | - | - | 19 671 | 19 671 |
| Commission on Excellence and Innovation in Health | 6 865 | - | - | 6 865 | 6 836 |
| Courts Administration Authority | 96 665 | - | - | 96 665 | 96 248 |
| Defence SA | 28 614 | - | - | 28 614 | 15 211 |
| Department for Child Protection | 799 333 | - | - | 799 333 | 974 656 |
| Department for Correctional Services | 424 706 | - | - | 424 706 | 426 319 |
| Administered Items for the Department for Education | 523 400 | - | -8 891 | 514 509 | 503 386 |
| Department for Education | 3 820 063 | - | -336 939 | 3 483 124 | 3 442 495 |
| Department for Energy and Mining | 449 951 | - | - | 449 951 | 371 650 |
| Administered Items for the Department for Environment and Water | 30 409 | - | - | 30 409 | 29 840 |
| Department for Environment and Water | 207 402 | - | - | 207 402 | 214 993 |
| Department for Health and Wellbeing | 5 922 190 | 422 910 | -9 213 | 6 335 887 | 6 335 610 |
| Administered Items for the Department for Housing and Urban Development | 1 799 | - | 3 514 | 5 313 | 6 008 |
| Department for Housing and Urban Development | 125 192 | - | -25 289 | 99 903 | 101 219 |
| Administered Items for the Department of Human Services | 235 634 | - | - | 235 634 | 292 047 |
| Department of Human Services | 1 118 873 | - | 84 386 | 1 203 259 | 1 203 259 |
| Administered Items for the Department for Infrastructure and Transport | 7 946 | - | -3 514 | 4 432 | 4 310 |
| Department for Infrastructure and Transport | 1 167 341 | - | -7 987 | 1 159 354 | 1 174 019 |
| Administered Items for the Department of the Premier and Cabinet | 32 176 | - | 3 108 | 35 284 | 35 844 |
| Department of the Premier and Cabinet | 469 788 | - | -50 467 | 419 321 | 438 860 |
| Administered Items for the Department of Primary Industries and Regions | 4 641 | - | - | 4 641 | 4 641 |
| Department of Primary Industries and Regions | 142 041 | - | - | 142 041 | 162 720 |
| Administered Items for the Department of State Development | 14 842 | - | 11 643 | 26 485 | 26 399 |
| Department of State Development | 61 613 | - | 368 047 | 429 660 | 433 071 |
| Administered Items for the Department of Treasury and Finance | 4 305 351 | -422 910 | -75 757 | 3 806 684 | 3 794 101 |

Hon. Stephen Mullighan MP, Treasurer

TREASURER'S STATEMENTS – STATEMENT A

COMPARATIVE STATEMENT OF THE ESTIMATED AND ACTUAL PAYMENTS FROM THE CONSOLIDATED ACCOUNT 2024-25

| | Budget | | | | Actual |
|---|----------------------------------|----------------------------------|---------------------------------|-------------------|-------------------|
| | 2024-25 | | | | |
| | Initial Section 4(1) \$000 | Transfers Section 13 \$000 | Transfers Section 5 \$000 | Balance \$000 | 2024-25 \$000 |
| Department of Treasury and Finance | 211 347 | - | 50 457 | 261 804 | 261 804 |
| Administered Items for the Electoral Commission of South Australia | 545 | - | - | 545 | 534 |
| Electoral Commission of South Australia | 7 023 | - | - | 7 023 | 7 827 |
| House of Assembly | 8 593 | - | - | 8 593 | 8 593 |
| Administered Items for the Joint Parliamentary Services | 4 074 | - | - | 4 074 | 4 074 |
| Joint Parliamentary Services | 20 289 | - | - | 20 289 | 20 200 |
| Legislative Council | 5 962 | - | - | 5 962 | 5 962 |
| Preventive Health SA | 32 685 | - | - | 32 685 | 32 655 |
| Administered Items for the South Australia Police | 71 | - | - | 71 | 71 |
| South Australia Police | 1 102 103 | - | - | 1 102 103 | 1 112 018 |
| South Australian Fire Emergency Commission | 500 | - | - | 500 | 500 |
| South Australian Metropolitan Fire Service | 3 525 | - | - | 3 525 | 18 525 |
| South Australian State Emergency Service | 100 | - | - | 100 | 1 100 |
| South Australian Tourism Commission | 66 625 | - | - | 66 625 | 67 093 |
| State Governor's Establishment | 6 539 | - | - | 6 539 | 7 489 |
| Total | 21 734 829 | - | - | 21 734 829 | 21 916 420 |
| Payments for which specific appropriation is authorised in various Acts | 130 793 | - | - | 130 793 | 140 265 |
| Total | 130 793 | - | - | 130 793 | 140 265 |
| Total Consolidated Account Payments | 21 865 622 | - | - | 21 865 622 | 22 056 685 |



Hon. Stephen Mullighan MP, Treasurer

TREASURER'S STATEMENTS – STATEMENT B

SUMMARY OF MOVEMENTS OF FUNDS OF THE TREASURER
DURING THE YEAR ENDED 30 JUNE 2025
(Section 22 (a) (ii) *Public Finance and Audit Act 1987*)
(Prepared on a Cash Basis)

| | 2024-25 \$000 | 2023-24 \$000 |
|---|------------------|------------------|
| Source of Funds | | |
| Consolidated Account Receipts | | |
| Taxation | 6 510 192 | 5 998 898 |
| Commonwealth General Purpose Payments | 9 058 837 | 8 697 556 |
| Commonwealth Specific Purpose Payments | 238 042 | 235 246 |
| Commonwealth National Partnership Payments | 36 765 | 64 775 |
| Contributions from State Undertakings | 266 440 | 433 091 |
| Fees and Charges | 790 560 | 736 912 |
| Recoveries | 602 961 | 570 746 |
| Royalties | 405 460 | 422 487 |
| Other Receipts | 547 889 | 684 091 |
| Total Receipts | 18 457 146 | 17 843 802 |
| Increase/(Decrease) in balance of Special Deposit Accounts | 616 291 | 168 285 |
| Increase/(Decrease) in balance of Deposits lodged with the Treasurer | 58 564 | -47 790 |
| Increase/(Decrease) in borrowings from SAFA | 3 599 539 | 1 792 910 |
| Decrease/(Increase) in the value of Cheques Drawn but not Presented/Deposits not Credited | 36 834 | -127 947 |
| Total | 22 768 374 | 19 629 260 |
| Application of Funds | | |
| Consolidated Account Payments | 22 056 685 | 19 636 712 |
| Increase/(Decrease) in deposits by the Treasurer with SAFA | 941 539 | 6 910 |
| Increase/(Decrease) in cash at bank | -229 850 | -14 362 |
| Total | 22 768 374 | 19 629 260 |



Hon. Stephen Mullighan MP, Treasurer

TREASURER'S STATEMENTS – STATEMENT C

FUNDS OF THE TREASURER AS AT 30 JUNE 2025
(Section 22 (a) (xiv) *Public Finance and Audit Act 1987*)

| | Jun-25 \$000 | Jun-24 \$000 |
|---|-------------------|-------------------|
| Balance of Funds | | |
| Special Deposit Account Balances — see Statement F | 9 342 184 | 8 725 893 |
| Deposits Lodged with the Treasurer — see Statement G | 1 522 522 | 1 463 958 |
| | <u>10 864 706</u> | <u>10 189 851</u> |
| Represented By | | |
| Cash at Bank | 513 149 | 742 999 |
| Net — Deposits not credited/(Cheques Drawn but not presented) | 124 472 | 161 306 |
| Deposits with South Australian Government Financing Authority — see Statement J | 10 227 085 | 9 285 546 |
| | <u>10 864 706</u> | <u>10 189 851</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 2025 (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 | 254 562 | 30 | 254 532 | |
| Audit Office of South Australia | 19 671 | 5 494 | 14 177 | |
| Commission on Excellence and Innovation in Health | 6 836 | - | 6 836 | |
| Courts Administration Authority | 96 248 | 31 003 | 65 245 | |
| Defence SA | 15 211 | - | 15 211 | |
| Department for Child Protection | 972 431 | - | 972 431 | |
| Department for Correctional Services | 426 319 | 545 | 425 774 | |
| Department for Education | 3 945 881 | - | 3 945 881 | |
| Department for Energy and Mining | 371 650 | - | 371 650 | |
| Department for Environment and Water | 244 833 | 12 282 | 232 551 | |
| Department for Health and Wellbeing | 6 335 610 | - | 6 335 610 | |
| Department for Housing and Urban Development | 107 227 | 444 780 | -337 553 | |
| Department of Human Services | 1 495 306 | - | 1 495 306 | |
| Department for Infrastructure and Transport | 901 481 | 29 592 | 871 889 | |
| Department of the Premier and Cabinet | 474 704 | - | 474 704 | |
| Department of Primary Industries and Regions | 167 361 | - | 167 361 | |
| Department of Treasury and Finance | 4 055 905 | 1 813 538 | 2 242 367 | |
| Department of State Development | 459 470 | - | 459 470 | |
| Electoral Commission of South Australia | 8 361 | 405 | 7 956 | |
| House of Assembly | 8 593 | - | 8 593 | |
| Joint Parliamentary Services | 24 274 | - | 24 274 | |
| Legislative Council | 5 962 | - | 5 962 | |
| Preventive Health SA | 32 655 | - | 32 655 | |
| South Australia Police | 1 112 089 | 86 803 | 1 025 286 | |
| South Australian Fire Emergency Commission | 500 | - | 500 | |
| South Australian Metropolitan Fire Service | 18 525 | - | 18 525 | |
| South Australian State Emergency Service | 1 100 | - | 1 100 | |
| South Australian Tourism Commission | 67 093 | - | 67 093 | |
| State Governor's Establishment | 7 489 | - | 7 489 | |
| Payments for which specific appropriation is authorised in various Acts | 140 265 | - | 140 265 | |
| Total | 21 777 612 | 2 424 472 | 19 353 140 | |

TOTAL NET COST TO CONSOLIDATED ACCOUNT FOR OPERATING ACTIVITIES

19 353 140

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 2025 (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 | 2 230 546 | | |
| Stamp Duties | 2 655 758 | | |
| Land Tax | 881 102 | | |
| Commonwealth Places Mirror Tax | 40 823 | | |
| Contribution from SA Lotteries | 117 534 | | |
| Contribution from Casino Operations | 63 237 | | |
| Gaming Machines Tax | 453 191 | | |
| Contribution from on-course totalizators, bookmakers and small lotteries | 4 081 | | |
| Betting Operations Tax | 63 920 | | |
| Total Receipts from Taxation | | 6 510 192 | |
| Commonwealth General Purpose Payments | | 9 058 837 | |
| Royalties | | 405 460 | |
| Total Direct Receipts | | | 15 974 489 |
| LEAVING A DEFICIT ON ACCOUNT OF OPERATING ACTIVITIES FOR THE YEAR OF | | | -3 378 651 |
| THIS WAS INCREASED BY THE NET OF - | | | |
| Payments for investing activities | | -279 073 | |
| Receipts from investing activities | | 58 185 | |
| | | | -220 888 |
| RESULTING IN A CONSOLIDATED ACCOUNT DEFICIT FOR THE YEAR OF | | | -3 599 539 |

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 2025
(Section 22 (a) (iv) *Public Finance and Audit Act 1987*)

During the financial year ended 30 June 2025, the Treasurer did not invest funds with any organisation other than the South Australian Government Financing Authority.



Hon. Stephen Mullighan MP, Treasurer

TREASURER'S STATEMENTS – STATEMENT F

SPECIAL DEPOSIT ACCOUNTS – BALANCES AS AT 30 JUNE 2025 (Section 22 (a) (v) (C) *Public Finance and Audit Act 1987*)

| Account | Balance \$000 |
|--|------------------|
| Interest Bearing | |
| Adelaide Dolphin Sanctuary Fund | 2 |
| ANZAC Day Commemoration Fund | - |
| Barossa Wine Industry Fund | 962 |
| Citrus Growers Fund | 239 |
| Clare Valley Wine Industry Fund | 370 |
| Commonwealth Funding for National Partnerships | 46 477 |
| Commonwealth Funding for Specific Purposes | 27 184 |
| Community Emergency Services Fund | 21 355 |
| Community Road Safety Fund | 33 166 |
| Concessional Loans Schemes Special Deposit Account | 22 |
| Coorong, Lower Lakes and Murray Mouth (CLLMM) Recovery Project | 29 |
| Dog Fence Fund | 20 417 |
| Electricity Sale/Lease Proceeds Account | - |
| Farm Finance Loan Scheme | - |
| Gamblers Rehabilitation Fund | 2 239 |
| Gas Security Infrastructure Fund | 10 000 |
| Governors' Pensions Account | 15 |
| Grain Industry Fund | 1 424 |
| Grain Industry Research and Development Fund | 309 |
| HIH Builders' Indemnity Assistance Account | 2 679 |
| Homes for Incurables Trust | 27 |
| Indigenous Program for Specific Projects | 44 293 |
| Infrastructure and Transport Urban Growth Fund — Developer Contributions | 29 047 |
| Judges' Pensions Account | 372 |
| Justice Rehabilitation Fund | 6 287 |
| Local Government Disaster Fund | 3 |
| Murray Futures Fund | 5 002 |
| National Landcare Program | 399 |
| Parliamentary Superannuation Scheme Account | 488 |
| Pastoral Land Management Fund | - |
| Police Superannuation Scheme Contribution Account | 1 891 |
| Rural Finance Account | 29 471 |
| Rural Industry Adjustment and Development Fund | 28 311 |
| SA Grape Growers Industry Fund | 988 |

Hon. Stephen Mullighan MP, Treasurer

TREASURER'S STATEMENTS – STATEMENT F

SPECIAL DEPOSIT ACCOUNTS – BALANCES AS AT 30 JUNE 2025 (Section 22 (a) (v) (C) *Public Finance and Audit Act 1987*)

| Account | Balance \$000 |
|--|------------------|
| South Australian Aboriginal Heritage Fund | 1 514 |
| South Australian Ambulance Superannuation Scheme | 508 |
| South Australian Local Government Grants Commission Account | 1 670 |
| South Australian River Murray Sustainability Fund | - |
| South Australian Riverland Floodplains Integrated Infrastructure Program | 15 846 |
| South Australian Superannuation Fund Account | 50 924 |
| Southern State Superannuation Fund Account | 43 662 |
| Supported Residential Facilities Indemnity Fund | 57 |
| The Port Stanvac Remediation Fund | 6 964 |
| Treasury and Finance Asset Management Account | 3 104 |
| Urban Tree Canopy Off-set Fund | 56 |
| Victims of Crime Fund | 256 254 |
| | 694 027 |
| Non Interest Bearing | |
| Accrual Appropriation Excess Funds | 1 813 771 |
| Adelaide Oval Redevelopment | 48 |
| Affordable Housing Fund | 5 747 |
| Attorney-General's Administered Items Account | 241 129 |
| Attorney-General's Operating Account | 40 885 |
| Audit Office of South Australia Administered Items Account | 355 |
| Audit Office of South Australia Operating Account | 2 700 |
| Charitable and Social Welfare Fund | 1 685 |
| Child Protection Operating Account | 62 616 |
| Commission on Excellence and Innovation in Health Operating Account | 3 906 |
| Commonwealth Mirror Taxes on Commonwealth Places Revenue Account | - |
| Community Development Fund | - |
| Complementary State Natural Resource Management Program | 306 |
| Correctional Services Operating Account | 13 814 |
| Defence SA | 8 594 |
| Education Administered Items Account | 35 777 |
| Education Operating Account | 157 246 |
| Electoral Commission of South Australia Operating Account | 6 261 |
| Energy and Mining Administered Items Account | 42 193 |
| Energy and Mining Operating Account | 25 256 |
| Environment and Water Administered Items Account | 3 658 |

Hon. Stephen Mullighan MP, Treasurer

TREASURER'S STATEMENTS – STATEMENT F

SPECIAL DEPOSIT ACCOUNTS – BALANCES AS AT 30 JUNE 2025 (Section 22 (a) (v) (C) *Public Finance and Audit Act 1987*)

| Account | Balance \$000 |
|---|------------------|
| Environment and Water Operating Account | 84 880 |
| Environment Protection Authority Operating Account | 39 784 |
| Fines Enforcement and Recovery Unit | 5 460 |
| Governing Councils Legal Fund | - |
| Health and Wellbeing Administered Items Account | 22 374 |
| Health and Wellbeing Operating Account | 636 543 |
| Highways Fund | 3 103 857 |
| Hospitals Fund | - |
| Housing and Urban Development Administered Items Account | 38 228 |
| Housing and Urban Development Operating Account | 10 788 |
| Human Services Administered Items Account | 93 586 |
| Human Services Operating Account | 87 462 |
| Industry Financial Assistance Account | 29 438 |
| Infrastructure and Transport Administered Items Account | 1 038 |
| Infrastructure and Transport Operating Account | 521 974 |
| Legislature Operating Account | 5 531 |
| Local Government Disaster Fund | - |
| Mining Rehabilitation Fund | 232 |
| Motor Vehicles — Clearing Account | 59 681 |
| Office for Early Childhood Development Operating Account | 12 605 |
| Office for Recreation, Sport and Racing | 27 549 |
| Office of Hydrogen Power South Australia Operating Account | 250 361 |
| Office of Northern Water Delivery Operating Account | 17 262 |
| Office of the Commissioner for Public Sector Employment | 2 183 |
| Office of the Small Business Commissioner | 1 781 |
| Office of the South Australian Productivity Commission | 2 007 |
| Petroleum and Geothermal Energy Act Legacy Liabilities Facility | 941 |
| Police and Emergency Services Administered Items Account | 25 895 |
| Police Operating Account | 84 417 |
| Premier and Cabinet Administered Items Account | 2 210 |
| Premier and Cabinet Operating Account | 157 454 |
| Premier's Delivery Unit Operating Account | 1 840 |
| Preventive Health SA Operating Account | 3 612 |
| Primary Industries and Regions Administered Items Account | 1 132 |
| Primary Industries and Regions Operating Account | 26 768 |

Hon. Stephen Mullighan MP, Treasurer

TREASURER'S STATEMENTS – STATEMENT F

SPECIAL DEPOSIT ACCOUNTS – BALANCES AS AT 30 JUNE 2025 (Section 22 (a) (v) (C) *Public Finance and Audit Act 1987*)

| Account | Balance \$000 |
|--|------------------|
| Professional Standards Council Fund | 158 |
| Regional Roads and Infrastructure Fund | 75 113 |
| Riverbank Authority Operating Account | - |
| SA Lotteries Commission Operations Account | - |
| Sale of Government Land and Property | 3 371 |
| Save the River Murray Fund | 2 451 |
| Save the River Murray Voluntary Contributions Fund | 4 |
| South Australian Skills Commission | - |
| Sport and Recreation Fund | 3 322 |
| State Development Administered Items Account | 4 138 |
| State Development Operating Account | 72 944 |
| State Governor's Establishment Operating Account | 2 477 |
| State Procurement Board Account | - |
| Support Services to Parliamentarians | 1 231 |
| Surplus Cash Working Account | - |
| Treasurer — Super SA Select | - |
| Treasurer's Interest in the National Wine Centre | 8 427 |
| Treasury and Finance Administered Items — Intergovernmental Agreement on Federal Financial Relations | 148 654 |
| Treasury and Finance Administered Items Account | 460 875 |
| Treasury and Finance Operating Account | 39 250 |
| Treasury and Finance Working Account | 922 |
| | 8 648 157 |
| Total Special Deposit Accounts | 9 342 184 |



Hon. Stephen Mullighan MP, Treasurer

TREASURER'S STATEMENTS – STATEMENT F (1)

SPECIAL DEPOSIT ACCOUNTS PURPOSE AS AT 30 JUNE 2025
(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. |
| Audit Office of South Australia Administered Items Account | To receive administered items appropriation for the Office pursuant to the annual <i>Appropriation Act</i> and to disburse the associated payments. |
| Audit Office of South Australia Operating Account | To record all activities of the Office (excluding those administered by the Audit Office of South Australia) 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 2025
(Section 22 (a) (v) (B) *Public Finance and Audit Act 1987*)

| Account | Purpose |
|---|---|
| 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 Purposes | To record all activities associated with funding provided by the Commonwealth for specific projects, including but not limited to receipt and disbursement of the Commonwealth funding as well as receipt and disbursement of any rental income, receipts and disbursements associated with land purchases and other receipts or monies received as a result of any properties purchased with, or derived from any other use of, the Commonwealth funding (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. |

Hon. Stephen Mullighan MP, Treasurer

TREASURER'S STATEMENTS – STATEMENT F (1)

SPECIAL DEPOSIT ACCOUNTS PURPOSE AS AT 30 JUNE 2025
(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 2025
(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. |
| Gas Security Infrastructure Fund | To support studies, projects and other activities which enhance energy resources industry projects that will assist with meeting South Australia's long term energy needs. |
| 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> . |
| Housing and Urban Development 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. |
| Housing and Urban Development Operating Account | To record all of the activities of the Department including operating and investing expenditures, revenue from various activities, injection |

Hon. Stephen Mullighan MP, Treasurer

TREASURER'S STATEMENTS – STATEMENT F (1)

SPECIAL DEPOSIT ACCOUNTS PURPOSE AS AT 30 JUNE 2025
(Section 22 (a) (v) (B) *Public Finance and Audit Act 1987*)

| Account | Purpose |
|--|---|
| | 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. |
| 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. |
| 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. |
| 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> . |

Hon. Stephen Mullighan MP, Treasurer

TREASURER'S STATEMENTS – STATEMENT F (1)

SPECIAL DEPOSIT ACCOUNTS PURPOSE AS AT 30 JUNE 2025
(Section 22 (a) (v) (B) *Public Finance and Audit Act 1987*)

| Account | Purpose |
|---|--|
| 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. |
| National Landcare Program | To receive funds from the Commonwealth, State and other sources for application towards the National Landcare Program. |
| Office for Early Childhood Development Operating Account | For receipts and expenditure in connection with the operations and obligations of the Office for Early Childhood Development, 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 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 Northern Water Delivery Operating Account | For receipts and expenditure in connection with the operations and obligations of the Office of Northern Water Delivery where such amounts 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. |
| 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 |

Hon. Stephen Mullighan MP, Treasurer

TREASURER'S STATEMENTS – STATEMENT F (1)

SPECIAL DEPOSIT ACCOUNTS PURPOSE AS AT 30 JUNE 2025
(Section 22 (a) (v) (B) *Public Finance and Audit Act 1987*)

| Account | Purpose |
|---|--|
| | 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 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. |
| 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). |
| Preventive Health SA Operating Account | To record all activities of Preventive Health SA including operating and investing expenditures, revenues from various activities, injection of funds provided from the Consolidated Account and borrowings. |
| 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 | To provide for the administration of separate funds covering the agreement between the Commonwealth and the States relating to: <ul style="list-style-type: none"> - rural reconstruction entered into on 4 June 1971; - rural assistance entered into on 1 January 1977; - rural assistance entered into on 1 July 1985; - rural assistance entered into on 1 January 1989; - rural assistance entered into on 1 January 1993; |

Hon. Stephen Mullighan MP, Treasurer

TREASURER'S STATEMENTS – STATEMENT F (1)

SPECIAL DEPOSIT ACCOUNTS PURPOSE AS AT 30 JUNE 2025
(Section 22 (a) (v) (B) *Public Finance and Audit Act 1987*)

| Account | Purpose |
|--|--|
| | <ul style="list-style-type: none"> - Marginal Dairy Farms and Dairy Adjustment; - loans under the Commercial Rural Loans Scheme; and - loans made to producer Co-operatives and borrowings required to fund the scheme. <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 regulatory, compliance and Master Agent contract management responsibilities under the <i>State Lotteries Act 1966</i> and the transaction documents. |
| 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</i> |

Hon. Stephen Mullighan MP, Treasurer

TREASURER'S STATEMENTS – STATEMENT F (1)

SPECIAL DEPOSIT ACCOUNTS PURPOSE AS AT 30 JUNE 2025
(Section 22 (a) (v) (B) *Public Finance and Audit Act 1987*)

| Account | Purpose |
|--|--|
| | <i>Machines (Miscellaneous) Amendment Bill 1996</i> relating to the provision of financial assistance to sporting and recreational organisations. |
| State Development 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. |
| State Development 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. |
| 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. |
| 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. |
| 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. |
| 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. |
| 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 receipted 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> , disburse the associated payments and facilitate other transactions of the Treasurer. |
| Treasury and Finance Asset Management Account | To record all financial transactions associated with the former South Australian Asset Management Corporation (SAAMC) and the |

Hon. Stephen Mullighan MP, Treasurer

TREASURER'S STATEMENTS – STATEMENT F (1)

SPECIAL DEPOSIT ACCOUNTS PURPOSE AS AT 30 JUNE 2025
(Section 22 (a) (v) (B) *Public Finance and Audit Act 1987*)

| Account | Purpose |
|--|--|
| | dissolution of the SAAMC Board. |
| 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 and Finance Working Account | For receipts and payments on behalf of the Treasurer and other SA Government agencies in the course of the Department of Treasury and Finance's across government financial management and administration functions, where such amounts are not required to be credited into another account under the <i>Public Finance and Audit Act 1987</i> (including the Consolidated Account). |
| 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. |



Hon. Stephen Mullighan MP, Treasurer

TREASURER'S STATEMENTS – STATEMENT F (2)

SPECIAL DEPOSIT ACCOUNTS OPENED DURING 2024-25
(Section 22 (a) (v) (A) *Public Finance and Audit Act 1987*)

| Account | Purpose |
|---|--|
| Gas Security Infrastructure Fund | To support studies, projects and other activities which enhance energy resources industry projects that will assist with meeting South Australia's long term energy needs. |
| Office of Northern Water Delivery Operating Account | For receipts and expenditure in connection with the operations and obligations of the Office of Northern Water Delivery where such amounts 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 2025 (Section 22 (a) (vi) *Public Finance and Audit Act 1987*)

| Account | Balance \$000 |
|--|------------------|
| Interest Bearing | |
| Adelaide Festival Centre Trust | 34 258 |
| Adelaide Hills Wine Industry Fund | 347 |
| Adelaide Venue Management Future Asset Replacement Account | 357 |
| Adelaide Venue Management Operating Account | 56 965 |
| Agents Indemnity Fund | 45 587 |
| Alinytjara Wilurara Landscape Board | 4 808 |
| Aquaculture Resource Management Fund | 1 575 |
| Art Gallery Board Account | 16 013 |
| Australian Council of State Emergency Services Fund | 335 |
| Bank of Tokyo-Mitsubishi Account | 105 |
| Bio Innovation SA | 1 067 |
| Boating Administration — Working Account | 36 465 |
| Botanic Gardens Board Endowment and Commercial Fund | 5 517 |
| Carrick Hill Trust | 721 |
| Cattle Compensation Fund | 1 239 |
| Correctional Services Prisoner Compensation Quarantine Fund | - |
| Crown Solicitor's Trust Account | 7 388 |
| CTP Insurance Regulator | 58 394 |
| DHS Aged Care Deposits | 300 |
| DHS Health and Aged Care Services Fund | 182 |
| Distribution Lessor Corporation Account | 11 |
| District Court Suitors' Fund | 7 384 |
| Dog and Cat Management Fund | 3 809 |
| Domiciliary Care Services — Trust Funds, Donations and Bequests | 554 |
| Employment and Technical and Further Education — College Council Funds | 174 |
| Environment Protection Fund | 32 002 |
| Environment Resources and Development Court Suitors Fund | - |
| Eyre Peninsula Landscape Board | 2 849 |
| Facilities Fund (Marine) | 8 952 |
| Generation Lessor Corporation Account | 12 |
| Green Adelaide Board | 11 666 |
| Green Industry Fund | 89 489 |
| Hills and Fleurieu Landscape Board | 5 011 |
| History Trust of South Australia | 10 678 |

Hon. Stephen Mullighan MP, Treasurer

TREASURER'S STATEMENTS – STATEMENT G

DEPOSITS LODGED WITH THE TREASURER – BALANCES AS AT 30 JUNE 2025 (Section 22 (a) (vi) *Public Finance and Audit Act 1987*)

| Account | Balance \$000 |
|---|------------------|
| Ice Factor Foundation | - |
| Independent Commissioner Against Corruption | 0 |
| Independent Gambling Authority | - |
| Industrial Court Commission | 311 |
| Kangaroo Island Landscape Board | 3 870 |
| Landscape Administration Fund | 8 365 |
| Landscape Priorities Fund | 5 059 |
| Langhorne Creek Wine Industry Fund | 244 |
| Legal Practitioners Act | - |
| Libraries Board of South Australia | 2 767 |
| Lifetime Support Scheme Fund | 8 378 |
| Limestone Coast Landscape Board | 3 189 |
| Local Government Taxation Equivalents Fund | 2 |
| Magistrates Court Suitors Fund | 496 |
| McLaren Vale Wine Industry Fund | 500 |
| Murraylands and Riverland Landscape Board | 9 609 |
| Museum Board Account | 4 384 |
| National Action Plan for Salinity and Water Quality | 42 |
| National Parks General Reserves Account | 1 686 |
| Native Vegetation Fund | 32 041 |
| Northern and Yorke Landscape Board | 4 325 |
| Outback Areas Community Development Fund | 2 640 |
| Passenger Transport Research and Development Fund | 13 |
| Peter Stephens Trust | 82 |
| Phylloxera and Grape Industry Fund | 1 781 |
| Planning and Development Fund | 19 971 |
| Pleuro Pneumonia Fund | - |
| Public Trustee Office Operating Account | 8 198 |
| Rail Transport Facilitation Fund | 121 648 |
| Real Property Act Assurance Fund | 8 132 |
| Real Property Act Trust Account | 87 |
| Residential Tenancies Fund | 11 386 |
| Retail Shop Leases Fund | 199 |
| Riverland Wine Industry Fund | 566 |
| SA Health Special Purpose Funds | 225 178 |

Hon. Stephen Mullighan MP, Treasurer

TREASURER'S STATEMENTS – STATEMENT G

DEPOSITS LODGED WITH THE TREASURER – BALANCES AS AT 30 JUNE 2025 (Section 22 (a) (vi) *Public Finance and Audit Act 1987*)

| Account | Balance \$000 |
|--|------------------|
| SAFECOM Operating Account | 44 358 |
| Second-Hand Vehicles Compensation Fund | 651 |
| South Australia Drought Resilience Fund | 4 453 |
| South Australian Apiary Industry Fund | 558 |
| South Australian Arid Lands Landscape Board | 6 236 |
| South Australian Country Arts Trust | 6 366 |
| South Australian Forestry Corporation | 2 021 |
| South Australian Housing Trust | 48 757 |
| South Australian Pig Industry Fund | 2 879 |
| South Australian River Murray Improvement and Water Security | - |
| South Australian Sheep Industry Fund | 4 853 |
| State Emergency Relief Fund | 94 |
| Super SA Board | 886 |
| Super SA Flexible Rollover Product | 34 689 |
| Super SA Income Stream | 31 159 |
| Super SA Select | - |
| Superannuation Funds Management Corporation Operating Account | 10 267 |
| Supreme Court Sutors Fund | 97 128 |
| Teachers' Registration Board | 12 853 |
| Transmission Lessor Corporation Account | 9 |
| Urban Renewal Authority | 43 741 |
| Wildlife Conservation Fund | 403 |
| Woods, Bagot, Jory and Laybourne-Smith — National War Memorial Account | 3 |
| | 1 281 727 |
| Non Interest Bearing | |
| Agriculture — Research and Services Grants | 16 339 |
| Art Gallery Board Operating Account | -5 077 |
| Carrick Hill Trust Operating Account | 100 |
| Co-operatives Liquidation Account | 65 |
| Coast Protection Fund | 571 |
| Companies Liquidation Account | 94 |
| Correctional Services — Prisoners' Monies | 1 886 |
| Courts Administration Authority | 53 052 |
| Essential Services Commission of SA | 10 474 |
| Extractive Areas Rehabilitation Fund | 36 180 |

Hon. Stephen Mullighan MP, Treasurer

TREASURER'S STATEMENTS – STATEMENT G

DEPOSITS LODGED WITH THE TREASURER – BALANCES AS AT 30 JUNE 2025 (Section 22 (a) (vi) *Public Finance and Audit Act 1987*)

| Account | Balance \$000 |
|---|------------------|
| First Nations Voice - Central Region | 4 |
| First Nations Voice - Far North Region | 5 |
| First Nations Voice - Flinders and Upper North Region | 4 |
| First Nations Voice - Riverland and South East Region | 5 |
| First Nations Voice - West and West Coast Region | 4 |
| First Nations Voice - Yorke and Mid-North Region | 5 |
| Fisheries — Research and Development Fund | 5 534 |
| Infrastructure SA | 2 236 |
| International Koala Centre of Excellence Operating Account | 3 |
| Libraries Board of South Australia Operating Account | 3 796 |
| Metropolitan Drainage Maintenance Fund | 19 |
| Office of the Industry Advocate | 763 |
| Police Superannuation Fund | 597 |
| Recreation and Sport Fund | 1 544 |
| SA Museum Board Operating Account | 863 |
| Social Workers Registration Board of South Australia | 0 |
| South Australian Film Corporation Investors Returns Account | 246 |
| South Australian Motor Sport Board | 5 842 |
| South Australian Tourism Commission | 5 710 |
| South Eastern Water Conservation and Drainage Board | 392 |
| State First Nations Voice | 5 |
| State Heritage Fund | 347 |
| TAFE SA | 97 934 |
| Unclaimed Salaries and Wages Account | - |
| Workmen's Liens | 1 253 |
| | 240 795 |
| Total Deposits Lodged with The Treasurer | 1 522 522 |



Hon. Stephen Mullighan MP, Treasurer

TREASURER'S STATEMENTS – STATEMENT H

IMPREST ACCOUNTS – BALANCES AS AT 30 JUNE 2025
(Section 22 (a) (vii) *Public Finance and Audit Act 1987*)

As at 30 June 2025 there are no open imprest accounts.

A handwritten signature in blue ink, appearing to be 'SG', located above the signature line.

Hon. Stephen Mullighan MP, Treasurer

TREASURER'S STATEMENTS – STATEMENT I

INDEBTEDNESS OF THE TREASURER AS AT 30 JUNE 2025 (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 2025 was \$30.115 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 2024-25 the Consolidated Account deficit was \$3.600 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:

| | 2024-25 | 2023-24 |
|---|---------------|---------------|
| | \$000 | \$000 |
| Loans to State Government Departments | | |
| Primary Industries and Regions — Drought Concessional Loans | 3 376 | 5 100 |
| Primary Industries and Regions — Farm Finance Loans | 640 | 704 |
| Primary Industries and Regions — Rural Loans | 19 443 | 26 690 |
| | <u>23 459</u> | <u>32 494</u> |
| Loans to Statutory Authorities and Other Bodies | | |
| 3RT Technologies Pty Ltd | 2 098 | 2 098 |
| Adelaide Oval SMA Ltd | 39 075 | 39 891 |
| Aluminium Composite Panel Cladding Loan Scheme | 4 668 | - |
| Bianco Reinforcing Pty Ltd | 199 | 980 |
| Catholic Church Endowment Society Incorporated | 7 200 | 10 800 |
| Concessional Bushfire Loans | 3 872 | 4 607 |
| LCDF Trading Pty Ltd | 4 223 | 4 942 |

Hon. Stephen Mullighan MP, Treasurer

TREASURER'S STATEMENTS – STATEMENT I

INDEBTEDNESS OF THE TREASURER AS AT 30 JUNE 2025
(Section 22 (a) (viii) *Public Finance and Audit Act 1987*)

| | 2024-25 | 2023-24 |
|---|----------------|----------------|
| | \$000 | \$000 |
| Neutrog Australia Pty Ltd | - | 368 |
| Non-Government School Loans Scheme | 100 137 | 103 728 |
| Sea Dragon Lodge | 134 | 157 |
| Voxiebox Pty Ltd | 1 500 | 1 500 |
| Western Hospital Pty Ltd | 890 | 890 |
| | <u>163 996</u> | <u>169 961</u> |
| Equity Contributions | | |
| Adelaide Festival Centre Trust | 149 999 | 149 999 |
| Adelaide Venue Management | 133 830 | 133 830 |
| Courts Administration Authority | 3 140 | 3 140 |
| Defence SA | 65 | 65 |
| Department for Child Protection | 9 731 | 7 506 |
| Department for Correctional Services | 165 468 | 165 468 |
| Department for Education | 759 413 | 759 413 |
| 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 Infrastructure and Transport | 5 465 497 | 5 188 649 |
| Department of the Premier and Cabinet | 56 766 | 56 766 |
| Department of Treasury and Finance | 5 344 | 5 344 |
| Department of State Development | 50 978 | 50 978 |
| 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 | 8 323 | 6 823 |
| South Australia Police | 85 220 | 85 220 |
| South Australian Film Corporation | 8 460 | 8 460 |
| South Australian Housing Authority | 1 345 916 | 1 015 631 |
| South Australian Tourism Commission | 64 | 64 |
| South Australian Water Corporation | 255 459 | 254 838 |
| State Governor's Establishment | 160 | 160 |
| TAFE SA | 531 021 | 531 021 |

Hon. Stephen Mullighan MP, Treasurer

TREASURER'S STATEMENTS – STATEMENT I

INDEBTEDNESS OF THE TREASURER AS AT 30 JUNE 2025 (Section 22 (a) (viii) *Public Finance and Audit Act 1987*)

| | 2024-25 | 2023-24 |
|---|-------------------|-------------------|
| | \$000 | \$000 |
| Urban Renewal Authority | 851 135 | 838 554 |
| | 11 772 030 | 11 147 970 |
| Other Indebtedness | | |
| Debt associated with prior operations of the Consolidated Account | 18 155 090 | 15 161 982 |
| | 18 155 090 | 15 161 982 |
| Total Treasurer's Indebtedness to SAFA | 30 114 575 | 26 512 407 |

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 2025 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 2025 (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 2024-25 is summarised as follows –

| | |
|---|-------------------|
| | \$000 |
| Balance as at 30 June 2024 | 26 512 407 |
| <i>Add</i> — Consolidated Account borrowings in 2024-25 | 3 599 539 |
| <i>Add</i> — Realised Gain/Loss (net) | 4 417 |
| <i>Less</i> — Concessional Loans Repaid | -1 788 |
| <i>Less</i> — Repayment of borrowings | - |
| Closing balance as at 30 June 2025 | <u>30 114 575</u> |
| Market value as at 30 June 2025 | <u>29 270 650</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 2025 the Treasurer's deposit with SAFA was \$10,227 million. (SAFA's market valuation \$10,253 million).

Statement C shows details of the Treasurer's cash balances at 30 June 2025 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 | -\$316.2 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 2025 (Section 22 (a) (ix) *Public Finance and Audit Act 1987*)

After taking account of the retained surplus carried forward from previous years and the net result after tax in 2024-25, the amount of SAFA's surplus potentially available for distribution at 30 June 2025 would be \$16.1 million. The Treasurer determined that the distribution for 2024-25 would be \$1.5 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 (BII) 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 (BII) 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 BII 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. Fund 5 commenced during 2024-25 and is used to hold funds as part of self-insurance arrangements specific to SA Government infrastructure construction projects.

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 \$50.8 million in 2024-25. The Treasurer has a net payable to the Fund of \$50.8 million in 2024-25.

SAFA Insurance Fund 3 recorded an operating loss of \$0.4 million in 2024-25. The Treasurer has a net payable to the Fund of \$0.4 million in 2024-25.

Under SAFA policy, should SAFA Insurance Fund 1 (Fund 1) solvency fall below 90%, SAFA will seek support from the Treasurer to return solvency to 90%. Solvency is defined as total Fund assets divided by total Fund liabilities, expressed as a percentage. The provision of support is at the Treasurer's discretion. As at 30 June 2025, Fund 1 had a solvency ratio of approximately 77%, representing excess liabilities over assets of \$245.4 million.



Hon. Stephen Mullighan MP, Treasurer

TREASURER'S STATEMENTS – STATEMENT K

STATEMENT OF APPROPRIATION AUTHORITIES FOR YEAR END 30 JUNE 2025

| 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 2024-25 | \$000 |
| | 576 716 |
| Purpose of Appropriation | Amounts Issued and Applied |
| | \$000 |
| Administered Items for the Attorney-General's Department | 2 172 |
| Attorney-General's Department | 7 146 |
| Department for Child Protection | 175 323 |
| Department for Correctional Services | 1 613 |
| Department for Environment and Water | 7 591 |
| Administered Items for the Department for Housing and Urban Development | 695 |
| Department for Housing and Urban Development | 1 316 |
| Administered Items for the Department for Infrastructure and Transport | 780 |
| Department for Infrastructure and Transport | 14 665 |
| Administered Items for the Department of Human Services | 56 413 |
| Department of Primary Industries and Regions | 21 679 |
| Department of State Development | 3 411 |
| Administered Items for the Department of the Premier and Cabinet | 560 |
| Department of the Premier and Cabinet | 19 539 |
| Administered Items for the Department of Treasury and Finance | 27 000 |
| Administered Items for the Electoral Commission of South Australia | 29 |
| Electoral Commission of South Australia | 804 |
| South Australia Police | 9 915 |
| South Australian Metropolitan Fire Service | 15 000 |
| South Australian State Emergency Service | 1 000 |
| South Australian Tourism Commission | 468 |
| State Governor's Establishment | 950 |
| Total | 368 069 |

Hon. Stephen Mullighan MP, Treasurer

TREASURER'S STATEMENTS – STATEMENT K

STATEMENT OF APPROPRIATION AUTHORITIES FOR YEAR END 30 JUNE 2025

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

| | |
|---|----------|
| | 2024-25 |
| | \$000 |
| Administered Items for the Department of Treasury and Finance | -422 910 |
| Department for Health and Wellbeing | 422 910 |
| Total | - |

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

No reductions were made during the year.

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

No payments were made during the year.

APPROPRIATION AUTHORITIES FOR ACTUAL PAYMENTS FROM THE CONSOLIDATED ACCOUNT, 2024-25 (Section 22 (a) (xiii) *Public Finance and Audit Act 1987*)

| | Budget | Actual Payments |
|--|-------------------|-------------------|
| | 2024-25 | 2024-25 |
| | \$000 | \$000 |
| <i>Appropriation Act 2024, Section 4</i> | 21 734 829 | 21 548 351 |
| The Governor's Appropriation Fund – | | |
| <i>Public Finance and Audit Act 1987, Section 12</i> | 576 716 | 368 069 |
| <i>Specific appropriation authorised by various Acts</i> | 130 793 | 140 265 |
| Total | 22 442 338 | 22 056 685 |



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 2025 (Section 22 (a) (xiv) *Public Finance and Audit Act 1987*)

| Transfers were made to the following entities: | \$000 |
|--|--------|
| Art Gallery Board | 5 |
| Attorney-General's Department | 1 050 |
| Administered Items for the Attorney-General's Department | 1 711 |
| Audit Office of South Australia | 25 |
| Department for Child Protection | 3 144 |
| Commission on Excellence and Innovation in Health | 17 |
| Department for Correctional Services | 4 359 |
| Courts Administration Authority | 25 |
| Defence SA | 28 |
| Department for Education | 235 |
| Administered Items for the Department for Education | 23 |
| Electoral Commission of South Australia | 2 020 |
| Department for Energy and Mining | 62 825 |
| Department for Environment and Water | 1 404 |
| Administered Items for the Department for Environment and Water | 1 503 |
| Department for Health and Wellbeing | 1 940 |
| History Trust of South Australia | 3 |
| Department for Housing and Urban Development | 100 |
| Department of Human Services | 30 271 |
| Administered Items for the Department of Human Services | 49 |
| Independent Commissioner Against Corruption | 21 |
| Department for Infrastructure and Transport | 18 443 |
| Infrastructure SA | 20 |
| Legal Services Commission of South Australia | 500 |
| Libraries Board of South Australia | 13 |
| Museum Board | 11 |
| Office for Early Childhood Development | 12 752 |
| Office for Recreation, Sport and Racing | 6 018 |
| Office of the Industry Advocate | 3 |
| Department of the Premier and Cabinet | 3 462 |
| Administered Items for the Department of the Premier and Cabinet | 17 |
| Premier's Delivery Unit | 17 |
| Preventive Health SA | 16 |
| Department of Primary Industries and Regions | 91 |
| SA Ambulance Service Inc | 29 |
| SACE Board of South Australia | 19 |
| Small Business Commissioner | 3 |
| South Australia Police | 42 939 |
| South Australian Country Arts Trust | 4 |
| South Australian Country Fire Service | 17 |

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 2025 (Section 22 (a) (xiv) *Public Finance and Audit Act 1987*)

| Transfers were made to the following entities: | \$000 |
|---|----------------|
| South Australian Film Corporation | 5 |
| South Australian Fire and Emergency Services Commission | 315 |
| South Australian Metropolitan Fire Service | 9 |
| South Australian Productivity Commission | 10 |
| South Australian Skills Commission | 8 |
| South Australian State Emergency Service | 2 335 |
| South Australian Tourism Commission | 30 |
| Department of State Development | 64 557 |
| State Opera of South Australia | 3 |
| State Theatre Company of South Australia | 5 |
| TAFE SA | 104 |
| Department of Treasury and Finance | 624 |
| Administered Items for the Department of Treasury and Finance | 23 |
| Total | 263 160 |



Hon. Stephen Mullighan MP, Treasurer