

TREASURER'S STATEMENTS – STATEMENT A

SUMMARY OF THE CONSOLIDATED ACCOUNT
FOR THE YEAR ENDED 30 JUNE 2021
(Section 22 (a) (i) *Public Finance and Audit Act 1987*)
(Prepared on a Cash Basis)

	Budget	Actual
	2020-21	2020-21
	\$000	\$000
Receipts		
Taxation	4 183 335	4 358 293
Commonwealth General Purpose Payments	5 109 900	6 036 181
Commonwealth Specific Purpose Payments	217 072	219 538
Commonwealth National Partnership Payments	75 252	63 687
Contributions from State Undertakings	192 567	234 767
Fees and Charges	544 271	595 685
Recoveries	1 087 802	853 224
Royalties	302 060	322 939
Other Receipts	56 576	50 054
Total Receipts	11 768 835	12 734 368
Payments		
Appropriation Act	17 576 775	16 535 097
Payments for which specific appropriation is authorised in various Acts	186 935	245 634
Total Payments	17 763 710	16 780 731
Consolidated Account Deficit	5 994 875	4 046 363

Rob Lucas

Hon Rob Lucas MLC, 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 2021
(Section 22 (a) (i) *Public Finance and Audit Act 1987*)
(Prepared on a Cash Basis)

	Budget	Actual
	2020-21	2020-21
	\$000	\$000
Receipts		
Taxation		
Payroll Tax	1 484 463	1 503 720
Commonwealth Places Mirror Payroll Tax	26 600	26 294
Stamp Duties	1 457 448	1 763 353
Commonwealth Places Mirror Stamp Duties	271	263
Land Tax	768 225	599 054
Commonwealth Places Mirror Land Tax	1 800	909
Gaming Machines Tax	296 119	298 115
Contribution from SA Lotteries	87 192	101 261
Contribution from Casino Operations	16 500	14 903
Contribution from on-course totalizators, bookmakers and small lotteries	2 586	3 085
Betting Operations Tax	42 131	47 336
Total Taxation	4 183 335	4 358 293
Commonwealth General Purpose Payments		
GST Grants	5 109 900	6 036 181
Total Commonwealth General Purpose Payments	5 109 900	6 036 181
Commonwealth Specific Purpose Payments		
Council of Australian Governments funding arrangements	217 072	219 538
Total Commonwealth Specific Purpose Payments	217 072	219 538
Commonwealth National Partnership Payments		
Council of Australian Governments funding arrangements	75 252	63 687
Total Commonwealth National Partnership Payments	75 252	63 687
Contributions from State Undertakings		
Adelaide Cemeteries Authority		
Income Tax Equivalent	91	-
Adelaide Venue Management Corporation		
Dividend	1 600	1 600
Arrangements with Private Electricity Entities		
Local Government Rate Equivalent	263	142
Department for Infrastructure and Transport		
Income Tax Equivalent	2 614	426
Local Government Rate Equivalent	1 121	779

Hon Rob Lucas MLC, 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 2021
(Section 22 (a) (i) *Public Finance and Audit Act 1987*)
(Prepared on a Cash Basis)

	Budget	Actual
	2020-21	2020-21
	\$000	\$000
Flinders Ports		
In Lieu of other Taxes	2 861	-
Funds SA		
Local Government Rate Equivalent	288	130
HomeStart Finance		
Dividend	23 089	26 205
Income Tax Equivalent	9 379	10 976
Motor Accident Commission		
Dividend	9 291	9 294
Public Trustee		
Dividend	4 566	6 926
Income Tax Equivalent	1 896	2 112
Renewal SA		
Dividend	1 613	1 193
Local Government Rate Equivalent	2 009	882
SA Water		
Dividend	49 738	82 093
Income Tax Equivalent	43 084	51 951
Local Government Rate Equivalent	1 951	1 997
Scope Global Pty Ltd		
Dividend	100	-
Income Tax Equivalent	600	303
South Australian Government Employee Residential Properties		
Dividend	2 295	-
Income Tax Equivalent	465	-
South Australian Government Financing Authority		
Dividend	23 866	16 270
Income Tax Equivalent	9 270	21 000
TAFE SA		
Local Government Rate Equivalent	49	-
West Beach Trust		
Income Tax Equivalent	468	488
Total Contributions from State Undertakings	192 567	234 767

Hon Rob Lucas MLC, 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 2021
(Section 22 (a) (i) *Public Finance and Audit Act 1987*)
(Prepared on a Cash Basis)

	Budget	Actual
	2020-21	2020-21
	\$000	\$000
Fees and Charges		
Auditor-General's Department — fees for audit and other sundry receipts	16 234	15 632
Court Fines	66 346	79 810
Court Regulatory Fees	42 057	19 619
Guarantee Fees	130 761	126 111
Infringement Notice Schemes — Expiation Fees	74 093	72 759
Land Services Regulatory Fees	214 591	281 550
Small Lotteries Fees	189	-
Sundry Fees	-	204
Total Fees and Charges	544 271	595 685
Recoveries		
Adelaide Oval Sublease Fees	1 000	1 000
Contract Sanction Receipts — CTP Insurance	-	120
Department for Environment and Water – Qualco Sunlands	158	-
Department for Infrastructure and Transport — indentured ports	15 634	19 620
Disaster Recovery Funding Arrangements	32 135	-
Essential Services Commission of South Australia	12 578	12 578
Freedom of Information	-	63
Government Banking Contract Rebate	1 836	4 229
Helicopter Service — Recovery of Costs and Sponsorships	1 719	-
Independent Gaming Corporation contribution to Gamblers Rehabilitation Fund	2 000	-
Landscape Levy — Treasurer's Water Licences	409	323
Metropolitan Drainage Fund	7	-
National Tax Equivalent Program	50	-
Off-Course wagering services annual fee	1 220	1 007
On-passing of Innovation Centre Funding	2 000	2 000
On-passing of Kangaroo Island Water Security Funding	4 900	-
On-passing of SAHMRI Grant	40 720	26 720
Recoup from Planning and Development Fund	2 150	2 150
Recoup from SAFA Insurance Fund No.2	6 166	6 166
Recoup from the COVID-19 Support Fund	159 800	-
Recoup from the Economic Investment Fund	7 266	2 093

Hon Rob Lucas MLC, 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 2021
(Section 22 (a) (i) *Public Finance and Audit Act 1987*)
(Prepared on a Cash Basis)

	Budget	Actual
	2020-21	2020-21
	\$000	\$000
Remote Self Isolation Facilities	-	131
Return of cash to Consolidated Account – Cash Alignment policy	785 099	723 928
Return of Hospital Viability payment	-	47 790
Return of Working Capital	8 400	-
Sundry Recoupment	196	-
Unclaimed Monies and Personal Property	2 359	3 306
Total Recoveries	1 087 802	853 224
Royalties		
Department for Energy and Mining	300 875	322 939
Land Services Data Royalties	1 185	-
Total Royalties	302 060	322 939
Other Receipts		
Interest		
Interest on Investments	12 560	6 327
Interest Recoveries from General Government	820	107
Interest Recoveries from the Private Sector	1 116	2 507
Repayment of Advances		
Adelaide Oval SMA Ltd	-	515
BSBC Holdings Pty Ltd	-	146
Eyre Peninsula Seafoods Pty Ltd	-	54
Flinders Medical Centre Foundation	4 995	-
Neutrog Australia Pty Ltd	-	138
Primary Industries and Resources - Rural Loans	2 000	337
Renmark Irrigation Trust	96	96
Royal Zoological Society of South Australia	301	301
Sea Dragon Lodge	-	17
Other Receipts		
Bequest Donation	-	11
Other Recoveries	515	-
Sale of Land and Buildings	34 173	39 498
Total Other Receipts	56 576	50 054
Total Consolidated Account Receipts	11 768 835	12 734 368

Hon Rob Lucas MLC, 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 2021
(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.

The line titled 'Recoup from the COVID-19 Support Fund' was presented in the 2020-21 Budget Papers under the title 'Recoup from the Business and Jobs Support Fund' and 'Recoup from the Community and Jobs Support Fund'.

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 2021
(Section 22 (a) (i) *Public Finance and Audit Act 1987*)
(Prepared on a Cash Basis)

	Budget	Actual
	2020-21	2020-21
	\$000	\$000
Payments for which specific appropriation is authorised in various Acts		
Salaries and Allowances		
Agent-General — pursuant to <i>Agent-General Act 1901</i>	388	181
Auditor-General — pursuant to <i>Public Finance and Audit Act 1987</i>	343	340
Commissioners of Environment, Resource and Development Court — pursuant to <i>Remuneration Act 1990</i>	1 264	1 086
Commissioner of Police — pursuant to <i>Police Act 1998</i>	490	648
Electoral Commissioner and Deputy Electoral Commissioner — pursuant to <i>Electoral Act 1985</i>	497	512
Electoral District Boundaries Commission — pursuant to <i>Constitution Act 1934</i>	314	-
Governor — pursuant to <i>Constitution Act 1934</i>	374	368
Health and Community Services Complaints Commissioner — pursuant to <i>Remuneration Act 1990</i>	250	231
Judges		
Chief Justice — pursuant to <i>Remuneration Act 1990</i>	782	812
Judges — pursuant to <i>Remuneration Act 1990</i>	24 889	24 265
Senior Judge and Judges of the Industrial Relation Court and Commission — pursuant to <i>Remuneration Act 1990</i>	3 487	3 093
Magistrates — pursuant to <i>Remuneration Act 1990</i>	17 066	17 552
Members of various standing committees — pursuant to <i>Parliamentary Remuneration Act 1990 and Parliamentary Committees Act 1991</i>	268	243
Ombudsman — pursuant to <i>Ombudsman Act 1972</i>	461	437
Parliamentary salaries and electorate other allowances — pursuant to <i>Parliamentary Remuneration Act 1990</i>	18 853	20 095
Solicitor-General — pursuant to <i>Solicitor-General Act 1972</i>	734	566
South Australian Civil and Administrative Tribunal — pursuant to <i>Remuneration Act 1990</i>	1 101	1 151
State Coroner and Deputy Coroner — pursuant to <i>Remuneration Act 1990</i>	1 324	1 293
Valuer General — pursuant to <i>Valuation of Land Act 1971</i>	252	242
Total Salaries and Allowances	73 137	73 115
Other		
First Home Owner and HomeBuilder Grants — pursuant to <i>First Home and Housing Construction Grants Act 2000</i>	104 495	163 216
Victims of Crime Fund — Compensation for injuries resulting from criminal acts — pursuant to <i>Victims of Crime Act 2001</i>	9 303	9 303
Total Other	113 798	172 519
Total payments for which specific appropriation is authorised in various Acts	186 935	245 634

Hon Rob Lucas MLC, Treasurer

TREASURER'S STATEMENTS – STATEMENT A

COMPARATIVE STATEMENT OF THE ESTIMATED AND ACTUAL PAYMENTS FROM THE CONSOLIDATED ACCOUNT 2020-21

	Budget			Actual
	2020-21			2020-21
	Initial Section 4(1)	Transfers Section 5	Balance	
	\$000	\$000	\$000	\$000
Payments from Appropriation Act and Governor's Appropriation Fund				
Administered Items for the Attorney-General's Department	72 300	-	72 300	67 208
Attorney-General's Department	182 398	-	182 398	192 700
Auditor-General's Department	18 445	-	18 445	18 443
Commission on Excellence and Innovation in Health	5 962	-	5 962	5 899
Courts Administration Authority	109 443	-	109 443	109 193
Defence SA	14 880	-	14 880	14 880
Department for Child Protection	606 093	-	606 093	601 448
Department for Correctional Services	462 601	-	462 601	462 104
Administered Items for the Department for Education	171 543	-	171 543	369 466
Department for Education	3 353 642	-	3 353 642	3 293 526
Department for Energy and Mining	134 125	-	134 125	106 837
Administered Items for the Department for Environment and Water	30 730	-	30 730	30 634
Department for Environment and Water	155 405	-	155 405	143 861
Department for Health and Wellbeing	5 513 116	-	5 513 116	4 520 532
Administered Items for the Department of Human Services	182 700	-	182 700	182 700
Department of Human Services	907 939	-	907 939	908 105
Administered Items for the Department for Infrastructure and Transport	4 728	-	4 728	5 012
Department for Infrastructure and Transport	1 083 155	-	1 083 155	1 100 155
Administered Items for the Department for Innovation and Skills	16 145	-	16 145	16 145
Department for Innovation and Skills	399 235	-	399 235	383 199
Administered Items for the Department of the Premier and Cabinet	9 289	-	9 289	9 288
Department of the Premier and Cabinet	266 003	-	266 003	266 548
Administered Items for the Department of Primary Industries and Regions	4 672	-	4 672	4 672
Department of Primary Industries and Regions	201 545	-	201 545	200 545
Administered Items for the Department for Trade and Investment	-	-	-	246
Department for Trade and Investment	44 811	-	44 811	40 638
Administered Items for the Department of Treasury and Finance	2 439 548	-	2 439 548	2 251 972
Department of Treasury and Finance	148 367	-	148 367	148 367
Administered Items for the Electoral Commission of South Australia	490	-	490	404
Electoral Commission of South Australia	6 901	-	6 901	6 640
Green Industries SA	2 000	-	2 000	2 000

Hon Rob Lucas MLC, Treasurer

TREASURER'S STATEMENTS – STATEMENT A

COMPARATIVE STATEMENT OF THE ESTIMATED AND ACTUAL PAYMENTS FROM THE CONSOLIDATED ACCOUNT 2020-21

	Budget			Actual
	2020-21			2020-21
	Initial Section 4(1)	Transfers Section 5	Balance	
	\$000	\$000	\$000	\$000
House of Assembly	7 930	-	7 930	7 930
Administered Items for the Joint Parliamentary Services	3 064	-	3 064	3 064
Joint Parliamentary Services	13 031	-	13 031	13 029
Legislative Council	5 684	-	5 684	5 684
Premier—other items	5 426	-	5 426	5 426
Administered Items for the South Australia Police	63	-	63	63
South Australia Police	897 376	-	897 376	943 140
South Australian Tourism Commission	69 285	-	69 285	67 177
State Governor's Establishment	5 790	-	5 790	5 790
Wellbeing SA	20 915	-	20 915	20 427
Total	17 576 775	-	17 576 775	16 535 097
Payments for which specific appropriation is authorised in various Acts	186 935	-	186 935	245 634
Total	186 935	-	186 935	245 634
Total Consolidated Account Payments	17 763 710	-	17 763 710	16 780 731

Rob Lucas

Hon Rob Lucas MLC, Treasurer

TREASURER'S STATEMENTS – STATEMENT B

SUMMARY OF MOVEMENTS OF FUNDS OF THE TREASURER
DURING THE YEAR ENDED 30 JUNE 2021
(Section 22 (a) (ii) *Public Finance and Audit Act 1987*)
(Prepared on a Cash Basis)

	2020-21	2019-20
	\$000	\$000
Source of Funds		
Consolidated Account Receipts —		
Taxation	4 358 293	3 828 520
Commonwealth General Purpose Payments	6 036 181	6 579 562
Commonwealth Specific Purpose Payments	219 538	214 658
Commonwealth National Partnership Payments	63 687	7 748
Contributions from State Undertakings	234 767	402 704
Fees and Charges	595 685	546 628
Recoveries	853 224	303 272
Royalties	322 939	311 997
Other Receipts	50 054	88 616
Total Receipts	12 734 368	12 283 705
Increase/(Decrease) in balance of Special Deposit Accounts	1 103 784	440 086
Increase/(Decrease) in balance of Deposits lodged with the Treasurer	60 042	-594 723
Increase/(Decrease) in borrowings from SAFA	4 046 363	3 861 244
Decrease/(Increase) in deposits by the Treasurer with LGFA	-13	4 523
Decrease/(Increase) in the value of Cheques Drawn but not Presented/Deposits not Credited	-102 150	-8 628
Total	17 842 394	15 986 207
Application of Funds		
Consolidated Account Payments	16 780 731	16 144 949
Increase/(Decrease) in deposits by the Treasurer with SAFA	905 363	86 244
Increase/(Decrease) in cash at bank	156 300	-244 986
Total	17 842 394	15 986 207

A review of Special Deposit Accounts and Deposits lodged with Treasurer has resulted in a number of accounts being reclassified and approved by Treasurer. 2019-20 comparatives have been restated to reflect this reclassification.



Hon Rob Lucas MLC, Treasurer

TREASURER'S STATEMENTS – STATEMENT C

FUNDS OF THE TREASURER AS AT 30 JUNE 2021
(Section 22 (a) (xiv) *Public Finance and Audit Act 1987*)

	Jun-21	Jun-20
	\$000	\$000
Balance of Funds		
Special Deposit Account Balances – see Statement F	9 118 982	8 015 198
Deposits Lodged with the Treasurer – see Statement G	1 173 447	1 113 405
	<u>10 292 429</u>	<u>9 128 603</u>
Represented By		
Cash at Bank	425 958	269 658
Net - Deposits not credited/(Cheques Drawn but not presented)	165 176	63 026
Deposits with South Australian Government Financing Authority – see Statement J	9 693 284	8 787 921
Deposits with Local Government Finance Authority of South Australia – see Statement E	8 011	7 998
	<u>10 292 429</u>	<u>9 128 603</u>

A review of Special Deposit Accounts and Deposits lodged with Treasurer has resulted in a number of accounts being reclassified and approved by Treasurer. 2019-20 comparatives have been restated to reflect this reclassification.



Hon Rob Lucas MLC, Treasurer

TREASURER'S STATEMENTS – STATEMENT D

ABSTRACT OF CONSOLIDATED ACCOUNT RECEIPTS AND PAYMENTS FOR OPERATING ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2021
(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	259 908	298 415	-38 507	
Auditor-General's Department	18 443	15 632	2 811	
Commission on Excellence and Innovation in Health	5 899	-	5 899	
Courts Administration Authority	109 193	19 619	89 574	
Defence SA	14 880	-	14 880	
Department for Child Protection	601 448	-	601 448	
Department for Correctional Services	462 104	-	462 104	
Department for Education	3 370 385	-	3 370 385	
Department for Energy and Mining	106 837	-	106 837	
Department for Environment and Water	174 495	33 798	140 697	
Department for Health and Wellbeing	4 520 532	-	4 520 532	
Department for Infrastructure and Transport	828 319	86 993	741 326	
Department for Innovation and Skills	395 508	2 584	392 924	
Department for Trade and Investment	40 884	-	40 884	
Department of Human Services	1 090 805	-	1 090 805	
Department of Primary Industries and Regions	205 217	293	204 924	
Department of the Premier and Cabinet	275 836	-	275 836	
Department of Treasury and Finance	2 400 339	1 486 861	913 478	
Electoral Commission of South Australia	7 044	121	6 923	
Green Industries SA	2 000	-	2 000	
House of Assembly	7 930	-	7 930	
Joint Parliamentary Services	16 093	-	16 093	
Legislative Council	5 684	-	5 684	
Premier—other items	5 426	-	5 426	
South Australia Police	943 203	71 034	872 169	
South Australian Tourism Commission	67 177	-	67 177	
State Governor's Establishment	5 790	-	5 790	
Wellbeing SA	20 427	-	20 427	
Payments for which specific appropriation is authorised in various Acts	245 634	-	245 634	
Total	16 207 440	2 015 350	14 192 090	

TOTAL NET COST TO CONSOLIDATED ACCOUNT FOR OPERATING ACTIVITIES

14 192 090

Hon Rob Lucas MLC, Treasurer

TREASURER'S STATEMENTS – STATEMENT D

ABSTRACT OF CONSOLIDATED ACCOUNT RECEIPTS AND PAYMENTS FOR OPERATING ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2021 (Section 22 (a) (iii) *Public Finance and Audit Act 1987*)

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

	\$000	\$000	\$000
Taxation –			
Payroll Tax	1 503 720		
Stamp Duties	1 763 353		
Land Tax	599 054		
Commonwealth Places Mirror Tax	27 466		
Contribution from SA Lotteries	101 261		
Contribution from Casino Operations	14 903		
Gaming Machines Tax	298 115		
Contribution from on-course totalizators, bookmakers and small lotteries	3 085		
Betting Operations Tax	47 336		
Total Receipts from Taxation	4 358 293		
Commonwealth General Purpose Payments		6 036 181	
Royalties		322 939	
Total Direct Receipts		10 717 413	
LEAVING A DEFICIT ON ACCOUNT OF OPERATING ACTIVITIES FOR THE YEAR OF			-3 474 677
THIS WAS INCREASED BY THE NET OF -			
Payments for investing activities		-573 291	
Receipts from investing activities		1 605	
		-571 686	
RESULTING IN A CONSOLIDATED ACCOUNT DEFICIT FOR THE YEAR OF			-4 046 363

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 Rob Lucas MLC, 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 2021
(Section 22 (a) (iv) *Public Finance and Audit Act 1987*)

Local Government Finance Authority of South Australia

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

At 30 June 2021 the amount invested with the Local Government Finance Authority of South Australia under these arrangements was \$8.0 million.



Hon Rob Lucas MLC, Treasurer

TREASURER'S STATEMENTS – STATEMENT F

SPECIAL DEPOSIT ACCOUNTS – BALANCES AS AT 30 JUNE 2021
(Section 22 (a) (v) (C) *Public Finance and Audit Act 1987*)

Account	Balance \$000
Interest Bearing -	
Adelaide Dolphin Sanctuary Fund	1
ANZAC Day Commemoration Fund	-
Barossa Wine Industry Fund	1 054
Citrus Growers Fund	289
Clare Valley Wine industry Fund	290
COAG Health Council	-
Commonwealth Funding for National Partnerships	322 480
Commonwealth Funding for Specific Projects	2 193
Community Emergency Services Fund	15 074
Community Road Safety Fund	6 303
Concessional Loans Schemes Special Deposit Account	1 336
Coorong, Lower Lakes and Murray Mouth (CLLMM) Recovery Project	10 270
Country Equalisation Scheme	18 859
Dog Fence Fund	8 789
Electricity Sales/Lease Proceeds Account	-
Farm Finance Loan Scheme	-
Gamblers Rehabilitation Fund	1 654
Governors' Pensions Account	17
Grain Industry Fund	1 509
Grain Industry Research and Development Fund	132
HIH Builders' Indemnity Assistance Account	2 927
Homes for Incurables Trust	204
Indigenous Program for Specific Projects	37 998
Infrastructure and Transport Urban Growth Fund — Developer Contributions	12 051
Judges' Pensions Account	435
Justice Rehabilitation Fund	-
Local Government Disaster Fund	5 490
Murray Futures Fund	8 362
National Landcare Program	358
Parliamentary Superannuation Scheme Account	496
Pastoral Land Management Fund	156
Police Superannuation Scheme Contribution Account	4 556
Rural Finance Account	30 078
Rural Industry Adjustment and Development Fund	25 448

Hon Rob Lucas MLC, Treasurer

TREASURER'S STATEMENTS – STATEMENT F

SPECIAL DEPOSIT ACCOUNTS – BALANCES AS AT 30 JUNE 2021
(Section 22 (a) (v) (C) *Public Finance and Audit Act 1987*)

Account	Balance \$000
SA Grape Growers Industry Fund	432
South Australian Aboriginal Heritage Fund	1 277
South Australian Ambulance Superannuation Scheme	839
South Australian Local Government Grants Commission Account	1 582
South Australian River Murray Sustainability Fund	2 334
South Australian Riverland Floodplains Integrated Infrastructure Project	19 854
South Australian Superannuation Fund Account	9 551
Southern State Superannuation Fund Account	22 197
Supported Residential Facilities Indemnity Fund	52
The Port Stanvac Remediation Fund	-
Treasury — Asset Management Account	2 789
Urban Tree Canopy Off-set Fund	-
Victims of Crime Fund	184 505
	764 221
 Non Interest Bearing -	
Accrual Appropriation Excess Funds	1 192 849
Adelaide Oval Redevelopment	48
Affordable Housing Fund	374
Attorney-General's Administered Items Account	186 177
Attorney-General's Operating Account	30 808
Auditor-General's Administered Items Account	331
Auditor-General's Operating Account	5 587
Charitable and Social Welfare Fund	832
Child Protection Operating Account	24 145
Commission on Excellence and Innovation in Health Operating	2 071
Commonwealth Mirror Taxes on Commonwealth Places Revenue	-
Community Development Fund	-
Complementary State Natural Resource Management Program	306
Correctional Services Operating Account	128 228
Defence SA	9 808
Education Administered Items Account	21 179
Education Operating Account	222 854
Electoral Commission of South Australia Operating Account	4 850
Energy and Mining Administered Items Account	25 039
Energy and Mining Operating Account	80 445

Hon Rob Lucas MLC, Treasurer

TREASURER'S STATEMENTS – STATEMENT F

SPECIAL DEPOSIT ACCOUNTS – BALANCES AS AT 30 JUNE 2021
(Section 22 (a) (v) (C) *Public Finance and Audit Act 1987*)

Account	Balance
	\$000
Environment and Water Administered Items Account	1 458
Environment and Water Operating Account	50 020
Environment Protection Authority Operating Account	38 214
Health and Wellbeing Administered Items Account	20 597
Health and Wellbeing Operating Account	701 742
Highways Fund	4 047 304
Hospitals Fund	-
Human Services Administered Items Account	42 741
Human Services Operating Account	33 639
Industry Financial Assistance Account	32 018
Infrastructure and Transport Administered Items Account	1 612
Infrastructure and Transport Operating Account	319 154
Innovation and Skills Administered Items Account	1 398
Innovation and Skills Operating Account	38 900
Legislature Operating Account	4 383
Local Government Disaster Fund	8 011
Motor Vehicles — Clearing Account	53 164
NRAH Operating Account	-
Office for Recreation, Sport and Racing	35 538
Office of the Commissioner for Public Sector Employment	3 906
Office of the Small Business Commissioner	1 473
Office of the South Australian Productivity Commission	928
Police and Emergency Services Administered Items Account	20 450
Police Operating Account	45 270
Premier and Cabinet Administered Items Account	954
Premier and Cabinet Operating Account	56 668
Primary Industries and Regions Administered Items Account	91
Primary Industries and Regions Operating Account	108 261
Professional Standards Council Fund	151
Regional Roads and Infrastructure Fund	15 225
Riverbank Authority Operating Account	-
SA Lotteries Commission Operations Account	247
SA Mental Health Commission Operating Account	0
Sale of Government Land and Property	34 757
Save the River Murray Fund	2 451

Hon Rob Lucas MLC, Treasurer

TREASURER'S STATEMENTS – STATEMENT F

SPECIAL DEPOSIT ACCOUNTS – BALANCES AS AT 30 JUNE 2021
(Section 22 (a) (v) (C) *Public Finance and Audit Act 1987*)

Account	Balance \$000
Save the River Murray Voluntary Contributions Fund	4
Sport and Recreation Fund	3 322
State Development Administered Items	-
State Development Operating	-
State Governor's Establishment Operating Account	1 873
State Procurement Board Account	-
Support Services to Parliamentarians	3 357
Surplus Cash Working Account	-
Trade and Investment Administered Items Account	244
Trade and Investment Operating Account	25 053
Treasurer — Super SA Select	-
Treasurer's Interest in the National Wine Centre	11 458
Treasury — Working Account	343
Treasury and Finance Administered Items — Intergovernmental Agreement on Federal Financial Relations	151 072
Treasury and Finance Administered Items Account	469 697
Treasury and Finance Operating Account	14 104
Wellbeing SA Operating Account	17 578
	<hr/>
	8 354 761
	<hr/>
Total Special Deposit Accounts	9 118 982

Rob Lucas

Hon Rob Lucas MLC, Treasurer

TREASURER'S STATEMENTS – STATEMENT F (1)

SPECIAL DEPOSIT ACCOUNTS PURPOSE AS AT 30 JUNE 2021
(Section 22 (a) (v) (B) *Public Finance and Audit Act 1987*)

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

Hon Rob Lucas MLC, Treasurer

TREASURER'S STATEMENTS – STATEMENT F (1)

SPECIAL DEPOSIT ACCOUNTS PURPOSE AS AT 30 JUNE 2021
(Section 22 (a) (v) (B) *Public Finance and Audit Act 1987*)

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

Hon Rob Lucas MLC, Treasurer

TREASURER'S STATEMENTS – STATEMENT F (1)

SPECIAL DEPOSIT ACCOUNTS PURPOSE AS AT 30 JUNE 2021
(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 Rob Lucas MLC, Treasurer

TREASURER'S STATEMENTS – STATEMENT F (1)

SPECIAL DEPOSIT ACCOUNTS PURPOSE AS AT 30 JUNE 2021
(Section 22 (a) (v) (B) *Public Finance and Audit Act 1987*)

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

Hon Rob Lucas MLC, Treasurer

TREASURER'S STATEMENTS – STATEMENT F (1)

SPECIAL DEPOSIT ACCOUNTS PURPOSE AS AT 30 JUNE 2021
(Section 22 (a) (v) (B) *Public Finance and Audit Act 1987*)

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

Hon Rob Lucas MLC, Treasurer

TREASURER'S STATEMENTS – STATEMENT F (1)

SPECIAL DEPOSIT ACCOUNTS PURPOSE AS AT 30 JUNE 2021
(Section 22 (a) (v) (B) *Public Finance and Audit Act 1987*)

Account	Purpose
NRAH Operating Account	To record financial transactions of the Minister for Health and the Department of Health in respect of the NRAH PPP and financial arrangements associated with the securitisation structure set out in the NRAH PPP Project Documents.
Office for Recreation, Sport and Racing	To record all financial transactions associated with the Office for Recreation, Sport and Racing.
Office of the Commissioner for Public Sector Employment	To record all financial transactions associated with the Office of the Commissioner for Public Sector Employment.
Office of the Small Business Commissioner	To record receipts and disbursements incurred for the Office of the Small Business Commissioner.
Office of the South Australian Productivity Commission	To receive intra government revenue and general fee for service revenue, and to disburse associated payments of the Commission.
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> .
Police and Emergency Services Administered Items Account	To receive administered items appropriation for the Department pursuant to the annual <i>Appropriation Act</i> and to disburse the associated payments.
Police Operating Account	To record all the activities of the Police Department including operating and investing expenditures, revenues from various activities, injections of funds provided from the Consolidated Account and borrowings.
Police Superannuation Scheme Contribution Account	To record receipts and payments for the Police Superannuation Scheme.
Premier and Cabinet Administered Items Account	To receive administered items appropriation for the Department pursuant to the annual <i>Appropriation Act</i> and to disburse the associated payments. This includes the recording of transactions that are consequent to machinery of government changes affecting the agency.
Premier and Cabinet Operating Account	To record all the activities of the Department including operating and investing expenditures, revenue from various activities, injections of funds provided from the Consolidated Account and borrowings and 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.
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

Hon Rob Lucas MLC, Treasurer

TREASURER'S STATEMENTS – STATEMENT F (1)

SPECIAL DEPOSIT ACCOUNTS PURPOSE AS AT 30 JUNE 2021
(Section 22 (a) (v) (B) *Public Finance and Audit Act 1987*)

Account	Purpose
	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; - 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. 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.
Rural Industry Adjustment and Development Fund	To record receipts and payments authorised by the <i>Rural Industry Adjustment and Development Act 1985</i> .
SA Grape Growers Industry Fund	To record receipts and payments relating to SA grape growers in accordance with the <i>Primary Industries Funding Schemes (SA Grape Growers Industry Fund) Regulations 2007</i> .
SA Lotteries Commission Operations Account	To receipt and dispense funds associated with the Commissioner's regulatory, compliance and Master Agent contract management responsibilities under the <i>State Lotteries Act 1966</i> and the transaction documents.
SA Mental Health Commission Operating Account	To record all of the activities of the Mental Health Commission including operating and investing expenditures, revenue from various activities, injection of funds provided from the Consolidated Account and borrowings.
Sale of Government Land and Property	To record all receipts and payments associated with the sale of Crown lands and other Government land and property.
Save the River Murray Fund	To receive the proceeds of the Save the River Murray Levy via the Consolidated Account and make payments as prescribed by the <i>Waterworks (Save the River Murray Levy) Amendment Act 2003</i> .
Save the River Murray Voluntary Contributions Fund	To receive voluntary payments and donations in relation to the Save the River Murray Fund and make payments as prescribed by the <i>Waterworks (Save the River Murray Levy) Amendment Act 2003</i> .

Hon Rob Lucas MLC, Treasurer

TREASURER'S STATEMENTS – STATEMENT F (1)

SPECIAL DEPOSIT ACCOUNTS PURPOSE AS AT 30 JUNE 2021
(Section 22 (a) (v) (B) *Public Finance and Audit Act 1987*)

Account	Purpose
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 Superannuation Fund Account	To record receipts and payments in respect of funds managed by the South Australian Superannuation Board.
Southern State Superannuation Fund Account	To record receipts and payments in respect of the Southern State Superannuation Fund.
Sport and Recreation Fund	To record receipts and disbursements associated with the <i>Gaming Machines (Miscellaneous) Amendment Bill 1996</i> relating to the provision of financial assistance to sporting and recreational organisations.
State Development Administered Items	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

Hon Rob Lucas MLC, Treasurer

TREASURER'S STATEMENTS – STATEMENT F (1)

SPECIAL DEPOSIT ACCOUNTS PURPOSE AS AT 30 JUNE 2021
(Section 22 (a) (v) (B) *Public Finance and Audit Act 1987*)

Account	Purpose
	purpose of funding works relating to Port Stanvac rock groyne remediation.
Trade and Investment Administered Items Account	To receive administered items appropriation for the Department pursuant to the annual <i>Appropriation Act</i> and to disburse the associated payments.
Trade and Investment Operating Account	To record all of the activities of the Department including operating and investing expenditures, revenue from various activities, injection of funds provided from the Consolidated Account and borrowings. This includes the recording of transactions that are consequent to machinery of government changes affecting the agency.
Treasurer's Interest in the National Wine Centre	To record all of the financial transactions associated with the management of the <i>National Wine Centre (Restructuring and Leasing Arrangements) Act 2002</i> including injections of funds from the Consolidated Account.
Treasurer – Super SA Select	To record receipts and payments relating to the provision of funds from the Minister for Finance to the Southern Select Super Corporation for the purpose of establishing, and assisting in the establishment of Super SA Select Fund.
Treasury and Finance Administered Items — Intergovernmental Agreement on Federal Financial Relations	To receive and disburse money paid to the State Treasury in accordance with the Intergovernmental Agreement on Federal Financial Relations, where that money is not received directly to the Consolidated Account.
Treasury and Finance Administered Items Account	To receive administered items appropriation for the Department pursuant to the annual <i>Appropriation Act</i> and to disburse the associated payments.
Treasury and Finance Operating Account	To record all the activities of the Department including operating and investing expenditures, revenue from various activities, injections of funds provided from the Consolidated Account and borrowings. This includes the recording of transactions that are consequent to machinery of government changes affecting the agency.
Treasury — Asset Management Account	To record all financial transactions associated with the former South Australian Asset Management Corporation (SAAMC) and the dissolution of the SAAMC Board.
Treasury — Working Account	To hold charges incurred by the Agent-General in London for semi-Government and non-Government bodies, to record receipts and payments for small lotteries, to record certain receipts and payments arising from various superannuation arrangements, to record certain interest receipts and payments, to effect accounting adjustments and transfers and to hold amounts in suspense pending determination of appropriate treatment.
Urban Tree Canopy Off-set Fund	To record income and payments to facilitate tree planting and the enhancement of the tree canopy in metropolitan Adelaide. In cases where planting a tree may not be feasible (eg when soil types are prohibitive), the Scheme enables contribution into the Fund which can be used by councils to plant trees in parks, reserves and nature strips, or to create new parks. Established under section 197 of the <i>Planning, Development and Infrastructure Act 2016</i> .

Hon Rob Lucas MLC, Treasurer

TREASURER'S STATEMENTS – STATEMENT F (1)

SPECIAL DEPOSIT ACCOUNTS PURPOSE AS AT 30 JUNE 2021
(Section 22 (a) (v) (B) *Public Finance and Audit Act 1987*)

Account	Purpose
Victims of Crime Fund	To provide for the receipt of fines, levies and recoveries from offenders and for payment of compensation/costs to victims of crime and any other payments approved by the Attorney-General as being in the interests of victims of crime.
Wellbeing SA Operating Account	To record all of the activities of Wellbeing SA including operating and investing expenditures, revenues from various activities, injection of funds provided from the Consolidated Account and borrowings.



Hon Rob Lucas MLC, Treasurer

TREASURER'S STATEMENTS – STATEMENT F (2)

SPECIAL DEPOSIT ACCOUNTS OPENED DURING 2020-21
(Section 22 (a) (v) (A) *Public Finance and Audit Act 1987*)

Account	Purpose
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> .



Hon Rob Lucas MLC, Treasurer

TREASURER'S STATEMENTS – STATEMENT G

DEPOSITS LODGED WITH THE TREASURER – BALANCES AS AT 30 JUNE 2021
(Section 22 (a) (vi) *Public Finance and Audit Act 1987*)

Account	Balance \$000
Interest Bearing –	
Adelaide and Mt Lofty Ranges Natural Resources Management Board	-
Adelaide Festival Centre Trust	14 049
Adelaide Hills Wine Industry Fund	423
Adelaide Venue Management Future Asset Replacement Account	14 027
Adelaide Venue Management Operating Account	72 221
Agents Indemnity Fund	9 484
Alinytjara Wilurara Landscape Board	4 287
Alinytjara Wilurara Natural Resources Management Board	-
Aquaculture Resource Management Fund	1 174
Art Gallery Board Account	1 911
Australian Council of State Emergency Services Fund	221
Bank of Tokyo-Mitsubishi Account	95
Bio Innovation SA	942
Boating Administration — Working Account	25 850
Botanic Gardens Board Endowment and Commercial Fund	4 780
Carrick Hill Trust	2 033
Cattle Compensation Fund	865
Correctional Services Prisoner Compensation Quarantine Fund	-
Courts Administration Authority	-
Crown Solicitor's Trust Account	8 661
CTP Insurance Regulator	44 751
DHS Aged Care Deposits	308
DHS Health and Aged Care Services Fund	172
Distribution Lessor Corporation Account	1
District Court Suitors' Fund	2 042
Dog and Cat Management Fund	2 858
Domiciliary Care Services — Trust Funds, Donations and Bequests	528
Education Department — Scholarships and Prizes	202
Employment and Technical and Further Education — College Council Funds	157
Environment Protection Fund	11 788
Environment Resources and Development Court Suitors Fund	-
Eyre Peninsula Landscape Board	1 424
Eyre Peninsula Natural Resources Management Board	-
Facilities Fund (Marine)	8 228

Hon Rob Lucas MLC, Treasurer

TREASURER'S STATEMENTS – STATEMENT G

DEPOSITS LODGED WITH THE TREASURER – BALANCES AS AT 30 JUNE 2021
(Section 22 (a) (vi) *Public Finance and Audit Act 1987*)

Account	Balance \$000
Generation Lessor Corporation Account	1
Green Adelaide Board	13 549
Green Industry Fund	89 835
Hills and Fleurieu Landscape Board	8 806
History Trust of South Australia	5 765
Ice Factor Foundation	-
Independent Commissioner Against Corruption	5
Independent Gambling Authority	-
Industrial Court Commission	11
Kangaroo Island Landscape Board	3 272
Kangaroo Island Natural Resources Management Board	-
Landscape Administration Fund	4 236
Landscape Priorities Fund	1 145
Langhorne Creek Wine Industry Fund	343
Legal Practitioners Act	-
Libraries Board of South Australia	5 934
Lifetime Support Scheme Fund	3 548
Limestone Coast Landscape Board	4 593
Local Government Taxation Equivalents Fund	0
Magistrates Courts Sutors Fund	-
Market Projects Unit	3
McLaren Vale Wine Industry Fund	825
Motor Accident Commission Account	1 464
Murraylands and Riverland Landscape Board	8 072
Museum Board Account	2 331
National Action Plan for Salinity and Water Quality	37
National Parks General Reserves Account	1 060
Native Vegetation Fund	10 820
Natural Resources Management Fund	-
Northern and Yorke Landscape Board	4 683
Northern and Yorke Natural Resources Management Board	-
Outback Areas Community Development Fund	2 823
Passenger Transport Research and Development Fund	12
Peter Stephens Trust	73
Phylloxera and Grape Industry Fund	1 343

Hon Rob Lucas MLC, Treasurer

TREASURER'S STATEMENTS – STATEMENT G

DEPOSITS LODGED WITH THE TREASURER – BALANCES AS AT 30 JUNE 2021 (Section 22 (a) (vi) *Public Finance and Audit Act 1987*)

Account	Balance \$000
Planning and Development Fund	5 243
Pleuro Pneumonia Fund	16
Public Trustee Office Operating Account	1 900
Rail Transport Facilitation Fund	91 178
Real Property Act Assurance Fund	7 750
Real Property Act Trust Account	78
Residential Tenancies Fund	8 557
Retail Shop Leases Fund	428
Riverland Wine Industry Fund	773
SA Health Special Purpose Funds	170 578
SAFECOM Operating Account	32 398
Second-Hand Vehicles Compensation Fund	1 252
South Australia Drought Resilience Fund	4 002
South Australian Apiary Industry Fund	406
South Australian Arid Lands Landscape Board	2 372
South Australian Arid Lands Natural Resources Management Board	-
South Australian Country Arts Trust	7 605
South Australian Forestry Corporation	5 527
South Australian Housing Trust	36 432
South Australian Murray Darling Basin Natural Resources Management Board	-
South Australian Pig Industry Fund	3 695
South Australian River Murray Improvement and Water Security	-
South Australian Sheep Industry Fund	4 835
South East Natural Resources Management Board	-
State Emergency Relief Fund	101
Super SA Board	1 721
Super SA Flexible Rollover Product	9 536
Super SA Income Stream	23 080
Super SA Select	-
Superannuation Funds Management Corporation Operating Account	7 551
Supreme Court Suitors Fund	45 172
Teachers' Registration Board	9 353
Transmission Lessor Corporation Account	1
Urban Renewal Authority	9 372
Wildlife Conservation Fund	120

Hon Rob Lucas MLC, Treasurer

TREASURER'S STATEMENTS – STATEMENT G

DEPOSITS LODGED WITH THE TREASURER – BALANCES AS AT 30 JUNE 2021
(Section 22 (a) (vi) *Public Finance and Audit Act 1987*)

Account	Balance \$000
Woods, Bagot, Jory and Laybourne-Smith — National War Memorial Account	2
	899 105
Non Interest Bearing –	
Agriculture — Research and Services Grants	14 380
Art Gallery Board Operating Account	1 160
Carrick Hill Trust Operating Account	628
Children's Services Office — Capital Assistance Fund	192
Co-operatives Liquidation Account	65
Coast Protection Fund	716
Companies Liquidation Account	94
Correctional Services — Prisoners' Monies	1 329
Courts Administration Authority	45 782
Essential Services Commission of SA	8 707
Extractive Areas Rehabilitation Fund	31 544
Fisheries — Research and Development Fund	4 905
Infrastructure SA	1 229
International Koala Centre of Excellence Operating Account	-
Libraries Board of South Australia Operating Account	4 530
Metropolitan Drainage Maintenance Fund	19
Office of the Industry Advocate	981
Police Superannuation Fund	1 442
Recreation and Sport Fund	1 544
SA Museum Board Operating Account	2 582
South Australian Film Corporation Investors Returns Account	241
South Australian Film Corporation Unclaimed Investor Returns	-
South Australian Tourism Commission	14 455
South Eastern Water Conservation and Drainage Board	565
State Heritage Fund	347
TAFE SA	136 608
Unclaimed Salaries and Wages Account	-
Workmen's Liens	297
	274 342
Total Deposits Lodged with The Treasurer	1 173 447



Hon Rob Lucas MLC, Treasurer

TREASURER'S STATEMENTS – STATEMENT H

IMPREST ACCOUNTS – BALANCES AS AT 30 JUNE 2021
(Section 22 (a) (vii) *Public Finance and Audit Act 1987*)

These amounts represent monies advanced by the Treasurer to Chief Executive Officers pursuant to Section 9 of the *Public Finance and Audit Act 1987*. Imprest accounts provide funds to meet payments at short notice and are subsequently recovered from departmental monies. As at 30 June 2021 all imprest accounts have been closed and the balance is nil.



Hon Rob Lucas MLC, Treasurer

TREASURER'S STATEMENTS – STATEMENT I

INDEBTEDNESS OF THE TREASURER AS AT 30 JUNE 2021 (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 2021 was \$20.987 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 2020-21 the Consolidated Account deficit was \$4.046 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:

	2020-21	2019-20
	\$000	\$000
Loans to State Government Departments		
Primary Industries and Resources - Drought Concessional Loans	12 395	14 265
Primary Industries and Resources - Farm Finance Loans	740	1 740
Primary Industries and Resources - Rural Loans	24 012	10 700
	<u>37 147</u>	<u>26 705</u>
Loans to Statutory Authorities and Other Bodies		
3RT Technologies Pty Ltd	2 500	2 500
Adelaide Oval SMA Ltd	42 131	28 801
Bianco Reinforcing Pty Ltd	3 000	3 000
BSBC Holdings Pty Ltd	854	1 000
Concessional Bushfire Loans	3 654	80
Eyre Peninsula Seafoods Pty Ltd	421	475
Flinders Medical Centre Foundation	5 000	5 000
Neutrog Australia Pty Ltd	794	932

Hon Rob Lucas MLC, Treasurer

TREASURER'S STATEMENTS – STATEMENT I

INDEBTEDNESS OF THE TREASURER AS AT 30 JUNE 2021
(Section 22 (a) (viii) *Public Finance and Audit Act 1987*)

	2020-21	2019-20
	\$000	\$000
Renmark Irrigation Trust	-	96
Royal Zoological Society of South Australia	315	616
Sea Dragon Lodge	228	245
Thoroughbred Racing SA	5 000	5 000
USUS Pty Ltd	5 000	5 000
Veroguard Systems Pty Ltd	7 880	7 880
Voxiebox Pty Ltd	1 500	1 500
	78 277	62 125
Equity Contributions		
Adelaide Festival Centre Trust	8 222	8 222
Adelaide Venue Management	133 830	133 830
Courts Administration Authority	3 140	3 140
Defence SA	65	65
Department for Correctional Services	165 468	165 468
Department for Education	325 091	32 484
Department for Energy and Mining	30 978	30 978
Department for Environment and Water	22 612	22 612
Department for Health and Wellbeing	1 700 853	1 700 853
Department for Infrastructure and Transport	4 358 105	4 081 257
Department for Innovation and Skills	40 617	36 781
Department of Human Services	74 325	74 325
Department of the Premier and Cabinet	56 766	56 766
Department of Treasury and Finance	5 344	5 344
Distribution Lessor Corporation	28 273	28 273
Electoral Commission of South Australia	1 558	1 558
Generation Lessor Corporation	24 539	24 539
Joint Parliamentary Services	2 903	2 903
Public Trustee	150	-
South Australia Police	85 220	85 220
South Australian Film Corporation	8 460	8 460
South Australian Housing Authority	595 645	466 304
South Australian Tourism Commission	64	64
South Australian Water Corporation	224 319	213 372
State Governor's Establishment	160	160

Hon Rob Lucas MLC, Treasurer

TREASURER'S STATEMENTS – STATEMENT I

INDEBTEDNESS OF THE TREASURER AS AT 30 JUNE 2021 (Section 22 (a) (viii) *Public Finance and Audit Act 1987*)

	2020-21	2019-20
	\$000	\$000
TAFE SA	619 293	619 293
Urban Renewal Authority	567 855	509 188
	9 083 855	8 311 459
Other Indebtedness		
Debt associated with prior operations of the Consolidated Account	11 787 571	8 487 736
	11 787 571	8 487 736
Total Treasurer's Indebtedness to SAFA	20 986 850	16 888 025

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 (eg in respect of the indebtedness of companies and individuals pursuant to the *Industries Development Act 1941*).

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 2021 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 Rob Lucas MLC, 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 2021 (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 2020-21 is summarised as follows –

	\$000
Balance as at 30 June 2020	16 888 025
<i>Add</i> – Consolidated Account borrowings in 2020-21	4 046 363
<i>Add</i> – Realised Gain/Loss (net)	55 332
<i>Less</i> – Concessional Loans Repaid	-2 870
<i>Less</i> – Repayment of borrowings	-
Closing balance as at 30 June 2021	<u>20 986 850</u>
Market value as at 30 June 2021	<u>21 655 686</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 2021 the Treasurer's deposit with SAFA was \$9,693 million. (SAFA's market valuation \$9,693 million).

Statement C shows details of the Treasurer's cash balances at 30 June 2021 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	\$146.9 million
Income tax paid to Consolidated Account per Statement A	\$21.0 million

Hon Rob Lucas MLC, 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 2021
(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 2020-21, the amount of SAFA's surplus potentially available for distribution at 30 June 2021 would be \$398.5 million. The Treasurer determined that the distribution for 2020-21 would be \$16.3 million.

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

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

As part of the amalgamation arrangements, SAFA assumed the assets and liabilities of the South Australian Government Insurance and Risk Management (SAGIRM) Fund sections 1 and 2. Fund 3 commenced operations on 1 July 2013 to administer Building Indemnity Insurance (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.

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 \$4.4 million in 2020-21. The Treasurer has a net payable to the Fund of \$4.4 million in 2020-21.

SAFA Insurance Fund 3 recorded an operating profit of \$7.1 million in 2020-21. The Treasurer has a net receivable from the Fund of \$7.1 million in 2020-21.



Hon Rob Lucas MLC, Treasurer

TREASURER'S STATEMENTS – STATEMENT K

STATEMENT OF APPROPRIATION AUTHORITIES FOR YEAR END 30 JUNE 2021

GOVERNOR'S APPROPRIATION FUND (Section 22 (a) (xi) (A) and (B) <i>Public Finance and Audit Act 1987</i>)	
	\$000
Maximum amount that could have been appropriated from the Fund in 2020-21	460 070

Purpose of Appropriation	Amounts Issued and Applied
	\$000
Attorney-General's Department	10 302
Administered Items for the Department for Education	197 923
Administered Items for the Department for Infrastructure and Transport	142
Department for Infrastructure and Transport	17 000
Administered Items for the Department for Trade and Investment	246
Department of Human Services	166
Department of the Premier and Cabinet	545
South Australia Police	45 764
Total	272 088

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

No transfers were made during the year.

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.

Hon Rob Lucas MLC, Treasurer

TREASURER'S STATEMENTS – STATEMENT K

STATEMENT OF APPROPRIATION AUTHORITIES FOR YEAR END 30 JUNE 2021

APPROPRIATION AUTHORITIES FOR ACTUAL PAYMENTS FROM THE CONSOLIDATED ACCOUNT, 2020-21
(Section 22 (a) (xiii) *Public Finance and Audit Act 1987*)

	Budget	Actual Payments
	2020-21	2020-21
	\$000	\$000
<i>Appropriation Act 2020, Section 4</i>	17 576 775	16 263 009
The Governor's Appropriation Fund – <i>Public Finance and Audit Act 1987, Section 12</i>	460 070	272 088
<i>Specific appropriation authorised by various Acts</i>	186 935	245 634
Total	18 223 780	16 780 731



Hon Rob Lucas MLC, 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 2021
(Section 22 (a) (xiv) *Public Finance and Audit Act 1987*)

Transfers were made to the following entities:	\$000
Courts Administration Authority	414
Department for Child Protection	787
Department for Correctional Services	6 298
Department for Environment and Water	2 800
Department for Health and Wellbeing	7 604
Department for Infrastructure and Transport	11 169
Department for Innovation and Skills	5 675
Department of Human Services	3 443
Department of Primary Industries and Regions	997
Department of the Premier and Cabinet	3 419
South Australian Film Corporation	5 401
South Australian Fire and Emergency Services Commission	1 349
TAFE SA	3 507
Total	52 863



Hon Rob Lucas MLC, Treasurer