



Our ref: A26/304

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Dear Ms Pribanic

Audit of the Treasurer's Statements for the year to 30 June 2026

The Treasurer's Statements for the year ended 30 June 2026 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 2026.

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 2025-26 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

enc

TREASURER'S STATEMENTS

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

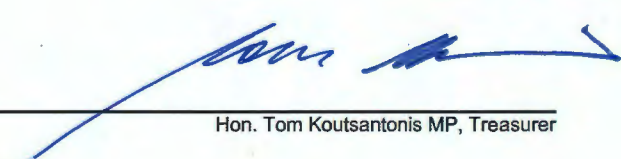
2025-26

	PAGE
A STATEMENT OF THE ESTIMATED AND ACTUAL RECEIPTS TO AND PAYMENTS FROM THE CONSOLIDATED ACCOUNT	2
B SUMMARY OF MOVEMENTS OF FUNDS OF THE TREASURER	11
C FUNDS OF THE TREASURER	12
D ABSTRACT OF CONSOLIDATED ACCOUNT RECEIPTS AND PAYMENTS FOR OPERATING ACTIVITIES	13
E ORGANISATIONS (OTHER THAN THE SOUTH AUSTRALIAN GOVERNMENT FINANCING AUTHORITY) WITH WHICH THE TREASURER HAS INVESTED FUNDS	15
F SPECIAL DEPOSIT ACCOUNTS — BALANCES	16
F(1) SPECIAL DEPOSIT ACCOUNTS — PURPOSES	20
F(2) SPECIAL DEPOSIT ACCOUNTS — OPENED DURING THE YEAR	30
G DEPOSITS LODGED WITH THE TREASURER	31
H IMPREST ACCOUNTS	35
I INDEBTEDNESS OF THE TREASURER	36
J FINANCIAL RELATIONSHIPS AND TRANSACTIONS BETWEEN THE TREASURER AND THE SOUTH AUSTRALIAN GOVERNMENT FINANCING AUTHORITY	39
K STATEMENT OF APPROPRIATION AUTHORITIES —	41
GOVERNOR'S APPROPRIATION FUND	41
TRANSFERS AUTHORISED PURSUANT TO SECTION 13 OF THE <i>PUBLIC FINANCE AND AUDIT ACT 1987</i>	42
REDUCTIONS AUTHORISED PURSUANT TO SECTION 14 OF THE <i>PUBLIC FINANCE AND AUDIT ACT 1987</i>	42
APPROPRIATION AUTHORISED PURSUANT TO SECTION 15 OF THE <i>PUBLIC FINANCE AND AUDIT ACT 1987</i>	42
APPROPRIATION AUTHORITIES FOR ACTUAL PAYMENTS FROM THE CONSOLIDATED ACCOUNT	42
L STATEMENT OF OTHER TRANSFERS FROM THE ADMINISTERED ITEMS FOR THE DEPARTMENT OF TREASURY AND FINANCE	43

TREASURER'S STATEMENTS – STATEMENT A

SUMMARY OF THE CONSOLIDATED ACCOUNT FOR THE YEAR ENDED 30 JUNE 2026 (Section 22 (a) (i) *Public Finance and Audit Act 1987*) (Prepared on a Cash Basis)

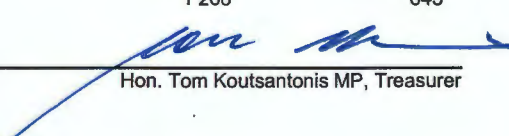
	Budget 2025-26 \$000	Actual 2025-26 \$000
Receipts		
Taxation	6 571 683	6 973 583
Commonwealth General Purpose Payments	9 529 044	9 888 002
Commonwealth Specific Purpose Payments	243 682	243 740
Commonwealth National Partnership Payments	19 011	99 119
Contributions from State Undertakings	315 170	443 040
Fees and Charges	884 925	926 946
Recoveries	76 654	723 910
Royalties	457 611	526 657
Other Receipts	399 741	454 383
Total Receipts	18 497 521	20 279 380
Payments		
Appropriation Act	23 824 281	24 017 752
Payments for which specific appropriation is authorised in various Acts	147 366	152 890
Total Payments	23 971 647	24 170 642
Consolidated Account Deficit	5 474 126	3 891 262


 Hon. Tom Koutsantonis 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 2026
(Section 22 (a) (i) *Public Finance and Audit Act 1987*)
(Prepared on a Cash Basis)

	Budget 2025-26 \$000	Actual 2025-26 \$000
Receipts		
Taxation		
Payroll Tax	2 297 354	2 458 545
Commonwealth Places Mirror Payroll Tax	43 100	42 995
Stamp Duties	2 663 583	2 932 757
Commonwealth Places Mirror Stamp Duties	263	327
Land Tax	892 827	828 687
Commonwealth Places Mirror Land Tax	1 700	1 857
Gaming Machines Tax	460 387	491 835
Contribution from SA Lotteries	121 451	118 848
Contribution from Casino Operations	24 100	25 694
Contribution from on-course totalizators, bookmakers and small lotteries	3 803	3 918
Betting Operations Tax	63 115	68 120
Total Taxation	6 571 683	6 973 583
Commonwealth General Purpose Payments		
GST Revenue Grants	9 529 044	9 888 002
Total Commonwealth General Purpose Payments	9 529 044	9 888 002
Commonwealth Specific Purpose Payments		
National Agreements	243 682	243 740
Total Commonwealth Specific Purpose Payments	243 682	243 740
Commonwealth National Partnership Payments		
Federation Funding Agreements	19 011	99 119
Total Commonwealth National Partnership Payments	19 011	99 119
Contributions from State Undertakings		
Adelaide Cemeteries Authority		
Income Tax Equivalent	94	6
Adelaide Venue Management Corporation		
Dividend	1 600	1 600
Arrangements with Private Electricity Entities		
Local Government Rate Equivalent	145	294
Department for Infrastructure and Transport		
Income Tax Equivalent	2 614	-
Local Government Rate Equivalent	1 268	643


Hon. Tom Koutsantonis 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 2026
(Section 22 (a) (i) *Public Finance and Audit Act 1987*)
(Prepared on a Cash Basis)

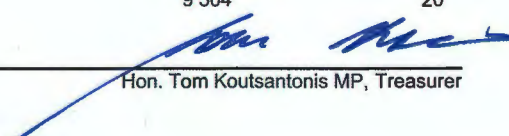
	Budget 2025-26 \$000	Actual 2025-26 \$000
Flinders Ports		
In Lieu of other Taxes	3 236	5 116
Funds SA		
Local Government Rate Equivalent	140	126
HomeStart Finance		
Dividend	38 536	73 145
Income Tax Equivalent	16 515	27 529
Motor Accident Commission		
Dividend	1 957	2 062
Public Trustee		
Dividend	5 064	12 327
Income Tax Equivalent	2 110	2 808
Return to Work SA		
Income Tax Equivalent	-	66 477
South Australian Government Financing Authority		
Dividend	24 500	-
Income Tax Equivalent	10 500	-
South Australian Water Corporation		
Dividend	138 004	167 016
Income Tax Equivalent	40 227	10 682
Local Government Rate Equivalent	2 040	-
State Owned Generators Leasing Co Pty Ltd		
Dividend	1 649	-
Income Tax Equivalent	706	845
TAFE SA		
Local Government Rate Equivalent	54	-
Urban Renewal Authority		
Dividend	13 476	62 301
Income Tax Equivalent	5 775	5 969
Local Government Rate Equivalent	4 751	3 534
West Beach Trust		
Income Tax Equivalent	209	560
Total Contributions from State Undertakings	315 170	443 040


Hon. Tom Koutsantonis 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 2026 (Section 22 (a) (i) *Public Finance and Audit Act 1987*) (Prepared on a Cash Basis)

	Budget 2025-26 \$000	Actual 2025-26 \$000
Fees and Charges		
Audit Office of South Australia — fees for audit and other sundry receipts	5 862	6 882
Court Fines	102 301	80 360
Court Regulatory Fees	48 951	55 792
Guarantee Fees	163 626	155 001
Infringement Notice Schemes — Expiation Fees	116 263	84 037
Land Services Regulatory Fees	447 679	544 638
Small Lotteries	202	-
Sundry Fees	41	236
Total Fees and Charges	884 925	926 946
Recoveries		
Across government energy retail agreement rebate	-	1 561
Adelaide Oval Sublease Fees	1 221	1 248
Casino Unclaimed Prizes	40	110
Commonwealth Contribution to Port Pirie	-	37 500
Commonwealth Contribution to Whyalla Steel Industry	19 600	173 925
Contract Sanction Receipts — CTP Insurance	-	30
Department for Environment and Water — Qualco Sunlands	250	-
Department for Infrastructure and Transport — indentured ports	18 543	8 443
Essential Services Commission of South Australia	18 106	18 654
FERM Recovery	-	7 200
Freedom of Information	-	131
Government Banking Contract Rebate	-	184
Independent Gaming Corporation contribution to Gamblers Rehabilitation Fund	2 000	2 000
Landscape Levy — Treasurer's Water Licences	461	415
Metropolitan Drainage Fund	7	-
National Tax Equivalent Program	50	-
Off-Course wagering services annual fee	1 336	1 188
Recoup from the Economic Investment Fund	2 000	47
Recoup from the Future Jobs Fund	104	-
Return of cash to Consolidated Account — Cash Alignment policy	-	459 641
Return of Deposit Account Balance	400	13
Return of Working Capital	9 504	20


Hon. Tom Koutsantonis 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 2026
(Section 22 (a) (i) *Public Finance and Audit Act 1987*)
(Prepared on a Cash Basis)

	Budget 2025-26 \$000	Actual 2025-26 \$000
Sundry Recoupment	203	1 875
Unclaimed Monies and Personal Property	2 829	9 725
Total Recoveries	76 654	723 910
Royalties		
Department for Energy and Mining	456 809	526 657
Land Services Data Royalties	802	-
Total Royalties	457 611	526 657
Other Receipts		
Interest		
Interest on Investments	379 724	386 972
Interest Recoveries from General Government	1 196	888
Interest Recoveries from the Private Sector	439	3 234
Repayment of Advances		
Adelaide Oval SMA Ltd	-	853
Aluminium Composite Panel Cladding Loan Scheme	-	386
Bianco Reinforcing Pty Ltd	-	199
Catholic Church Endowment Society Incorporated	3 600	3 600
Concessional Bushfire Loans	-	448
LCDF Trading Pty Ltd	-	4 223
Non-Government School Loans Scheme	-	10 177
Primary Industries and Regions — Rural Loans	8 134	27 636
Sea Dragon Lodge	-	134
Other Receipts		
Other Receipts	528	-
Return of equity capital contribution — TAFE SA	-	8 325
Sale of Land and Buildings	6 120	7 308
Total Other Receipts	399 741	454 383
Total Consolidated Account Receipts	18 497 521	20 279 380

Hon. Tom Koutsantonis MP, Treasurer

TREASURER'S STATEMENTS – STATEMENT A

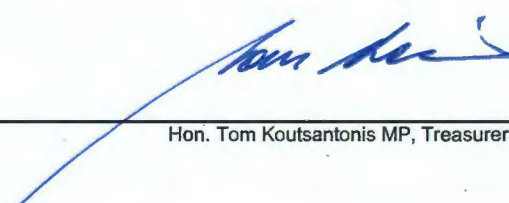
COMPARATIVE STATEMENT OF THE ESTIMATED AND ACTUAL RECEIPTS
TO THE CONSOLIDATED ACCOUNT OF THE GOVERNMENT OF SOUTH AUSTRALIA
FOR THE YEAR ENDED 30 JUNE 2026
(Section 22 (a) (i) *Public Finance and Audit Act 1987*)
(Prepared on a Cash Basis)

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.

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



Hon. Tom Koutsantonis 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 2026 (Section 22 (a) (i) *Public Finance and Audit Act 1987*) (Prepared on a Cash Basis)

	Budget 2025-26 \$000	Actual 2025-26 \$000
Payments for which specific appropriation is authorised in various Acts		
Salaries and Allowances		
Agent-General — pursuant to <i>Agent-General Act 1901</i>	646	664
Auditor-General — pursuant to <i>Public Finance and Audit Act 1987</i>	565	489
Commissioners of Environment, Resource and Development Court — pursuant to <i>Remuneration Act 1990</i>	1 477	1 434
Commissioner of Police — pursuant to <i>Police Act 1998</i>	667	669
Coordinator General — pursuant to <i>State Development Coordination and Facilitation Act 2025</i>	-	425
Electoral Commissioner and Deputy Electoral Commissioner — pursuant to <i>Electoral Act 1985</i>	605	659
Governor — pursuant to <i>Constitution Act 1934</i>	552	551
Health and Community Services Complaints Commissioner — pursuant to <i>Remuneration Act 1990</i>	279	323
Judges		
Chief Justice — pursuant to <i>Remuneration Act 1990</i>	871	947
Judges — pursuant to <i>Remuneration Act 1990</i>	28 227	27 521
Senior Judge and Judges of the Industrial Relation Court and Commission — pursuant to <i>Remuneration Act 1990</i>	3 944	3 556
Magistrates — pursuant to <i>Remuneration Act 1990</i>	19 483	20 154
Members of various standing committees — pursuant to <i>Parliamentary Remuneration Act 1990 and Parliamentary Committees Act 1991</i>	268	206
Ombudsman — pursuant to <i>Ombudsman Act 1972</i>	514	470
Parliamentary salaries and electorate other allowances — pursuant to <i>Parliamentary Remuneration Act 1990</i>	19 802	22 082
Solicitor-General — pursuant to <i>Solicitor-General Act 1972</i>	819	721
South Australian Civil and Administrative Tribunal — pursuant to <i>Remuneration Act 1990</i>	1 242	1 255
State Coroner and Deputy Coroner — pursuant to <i>Remuneration Act 1990</i>	1 489	1 526
Valuer General — pursuant to <i>Valuation of Land Act 1971</i>	271	366
Total Salaries and Allowances	81 721	84 018
Other		
First Home Owner and HomeBuilder Grants — pursuant to <i>First Home and Housing Construction Grants Act 2000</i>	55 120	58 347
Victims of Crime Fund — Compensation for injuries resulting from criminal acts — pursuant to <i>Victims of Crime Act 2001</i>	10 525	10 525
Total Other	65 645	68 872
Total payments for which specific appropriation is authorised in various Acts	147 366	152 890


Hon. Tom Koutsantonis MP, Treasurer

TREASURER'S STATEMENTS – STATEMENT A

COMPARATIVE STATEMENT OF THE ESTIMATED AND ACTUAL PAYMENTS FROM THE CONSOLIDATED ACCOUNT 2025-26

	Budget 2025-26			Actual
	Initial Section 4(1)	Transfers Section 13	Transfers Section 5	2025-26
	\$000	\$000	\$000	\$000
Payments from Appropriation Act and Governor's Appropriation Fund				
Administered Items for the Attorney-General's Department	90 903	-	-	93 396
Attorney-General's Department	155 240	-	-	155 896
Audit Office of South Australia	20 037	-	-	20 033
Commission on Excellence and Innovation in Health	7 414	-	-	6 944
Courts Administration Authority	102 134	-	-	101 715
Defence SA	20 909	-	-	20 909
Administered Items for the Department for Child Protection	110	-	-110	-
Department for Child Protection	883 187	-	110	959 311
Department for Correctional Services	488 712	-	-	505 470
Administered Items for the Department for Education	611 862	-	-	590 725
Department for Education	3 645 914	-	-	3 576 683
Department for Energy and Mining	68 285	-	-	67 745
Administered Items for the Department for Environment and Water	33 270	-	-	23 540
Department for Environment and Water	192 478	-	-	175 857
Department for Health and Wellbeing	6 574 901	292 926	-	6 867 827
Administered Items for the Department for Housing and Urban Development	5 003	-	-	5 003
Department for Housing and Urban Development	106 787	-	-	129 696
Administered Items for the Department of Human Services	1 167 059	-	-	1 167 059
Department of Human Services	352 792	-	-	352 792
Administered Items for the Department for Infrastructure and Transport	141 722	-	-	141 618
Department for Infrastructure and Transport	1 880 745	-41 893	-	1 832 024
Administered Items for the Department of the Premier and Cabinet	27 324	-	-	30 715
Department of the Premier and Cabinet	508 394	-	-	532 492
Administered Items for the Department of Primary Industries and Regions	4 769	-	-	4 769
Department of Primary Industries and Regions	173 822	-	-	240 930
Administered Items for the Department of State Development	23 810	-	-	24 684
Department of State Development	479 748	-	-	489 339
Administered Items for the Department of Treasury and Finance	4 403 410	-251 033	-	4 197 332


Hon. Tom Koutsantonis MP, Treasurer

TREASURER'S STATEMENTS – STATEMENT A

COMPARATIVE STATEMENT OF THE ESTIMATED AND ACTUAL PAYMENTS FROM THE CONSOLIDATED ACCOUNT 2025-26

	Budget				Actual
	2025-26				
	Initial Section 4(1) \$000	Transfers Section 13 \$000	Transfers Section 5 \$000	Balance \$000	2025-26 \$000
Department of Treasury and Finance	265 951	-	-	265 951	265 951
Administered Items for the Electoral Commission of South Australia	588	-	-	588	588
Electoral Commission of South Australia	41 799	-	-	41 799	43 262
House of Assembly	8 759	-	-	8 759	8 759
Administered Items for the Joint Parliamentary Services	4 342	-	-	4 342	4 342
Joint Parliamentary Services	20 555	-	-	20 555	22 645
Legislative Council	6 077	-	-	6 077	6 077
Preventive Health SA	33 511	-	-	33 511	33 511
Administered Items for the South Australia Police	73	-	-	73	73
South Australia Police	1 196 686	-	-	1 196 686	1 196 686
South Australian Fire Emergency Commission	700	-	-	700	1 160
South Australian Metropolitan Fire Service	3 538	-	-	3 538	19 883
South Australian State Emergency Service	100	-	-	100	7 189
South Australian Tourism Commission	66 113	-	-	66 113	87 400
State Governor's Establishment	4 748	-	-	4 748	5 722
Total	23 824 281	-	-	23 824 281	24 017 752
Payments for which specific appropriation is authorised in various Acts	147 366	-	-	147 366	152 890
Total	147 366	-	-	147 366	152 890
Total Consolidated Account Payments	23 971 647	-	-	23 971 647	24 170 642


Hon. Tom Koutsantonis MP, Treasurer

TREASURER'S STATEMENTS – STATEMENT B

SUMMARY OF MOVEMENTS OF FUNDS OF THE TREASURER DURING THE YEAR ENDED 30 JUNE 2026 (Section 22 (a) (ii) *Public Finance and Audit Act 1987*) (Prepared on a Cash Basis)

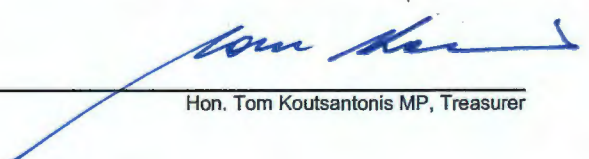
	2025-26 \$000	2024-25 \$000
Source of Funds		
Consolidated Account Receipts		
Taxation	6 973 583	6 510 192
Commonwealth General Purpose Payments	9 888 002	9 058 837
Commonwealth Specific Purpose Payments	243 740	238 042
Commonwealth National Partnership Payments	99 119	36 765
Contributions from State Undertakings	443 040	266 440
Fees and Charges	926 946	790 560
Recoveries	723 910	602 961
Royalties	526 657	405 460
Other Receipts	454 383	547 889
Total Receipts	20 279 380	18 457 146
Increase/(Decrease) in balance of Special Deposit Accounts	744 728	616 291
Increase/(Decrease) in balance of Deposits lodged with the Treasurer	219 617	58 564
Increase/(Decrease) in borrowings from SAFA	3 891 262	3 599 539
Decrease/(Increase) in the value of Cheques Drawn but not Presented/Deposits not Credited	-113 551	36 834
Total	25 021 436	22 768 374
Application of Funds		
Consolidated Account Payments	24 170 642	22 056 685
Increase/(Decrease) in deposits by the Treasurer with SAFA	943 262	941 539
Increase/(Decrease) in cash at bank	-92 468	-229 850
Total	25 021 436	22 768 374


Hon. Tom Koutsantonis MP, Treasurer

TREASURER'S STATEMENTS – STATEMENT C

FUNDS OF THE TREASURER AS AT 30 JUNE 2026
(Section 22 (a) (xiv) *Public Finance and Audit Act 1987*)

	Jun-26 \$000	Jun-25 \$000
Balance of Funds		
Special Deposit Account Balances — see Statement F	10 086 912	9 342 184
Deposits Lodged with the Treasurer — see Statement G	1 742 139	1 522 522
	<u>11 829 051</u>	<u>10 864 706</u>
Represented By		
Cash at Bank	420 681	513 149
Net — Deposits not credited/(Cheques Drawn but not presented)	238 023	124 472
Deposits with South Australian Government Financing Authority — see Statement J	11 170 347	10 227 085
	<u>11 829 051</u>	<u>10 864 706</u>

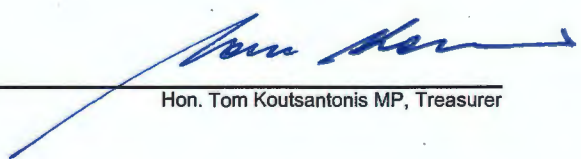

Hon. Tom Koutsantonis MP, Treasurer

TREASURER'S STATEMENTS – STATEMENT D

ABSTRACT OF CONSOLIDATED ACCOUNT RECEIPTS AND PAYMENTS FOR OPERATING ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2026
(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	249 292	332	248 960	
Audit Office of South Australia	20 033	6 882	13 151	
Commission on Excellence and Innovation in Health	6 944	-	6 944	
Courts Administration Authority	101 715	31 592	70 123	
Defence SA	20 909	-	20 909	
Department for Child Protection	959 311	-	959 311	
Department for Correctional Services	505 470	-	505 470	
Department for Education	4 167 408	-	4 167 408	
Department for Energy and Mining	67 745	7 200	60 545	
Department for Environment and Water	199 397	2 039	197 358	
Department for Health and Wellbeing	6 867 827	-	6 867 827	
Department for Housing and Urban Development	134 699	544 639	-409 940	
Department of Human Services	1 519 851	-	1 519 851	
Department for Infrastructure and Transport	1 819 615	15 735	1 803 880	
Department of the Premier and Cabinet	563 207	-	563 207	
Department of Primary Industries and Regions	245 699	-	245 699	
Department of Treasury and Finance	4 463 283	2 143 149	2 320 134	
Department of State Development	514 023	-	514 023	
Electoral Commission of South Australia	43 850	145	43 705	
House of Assembly	8 759	-	8 759	
Joint Parliamentary Services	26 987	-	26 987	
Legislative Council	6 077	-	6 077	
Preventive Health SA	33 511	-	33 511	
South Australia Police	1 196 759	83 444	1 113 315	
South Australian Fire Emergency Commission	1 160	-	1 160	
South Australian Metropolitan Fire Service	19 883	-	19 883	
South Australian State Emergency Service	7 189	-	7 189	
South Australian Tourism Commission	87 400	-	87 400	
State Governor's Establishment	5 722	-	5 722	
TAFE SA	-	8 325	-8 325	
Payments for which specific appropriation is authorised in various Acts	152 890	-	152 890	
Total	24 016 615	2 843 482	21 173 133	


Hon. Tom Koutsantonis MP, Treasurer

TREASURER'S STATEMENTS – STATEMENT D

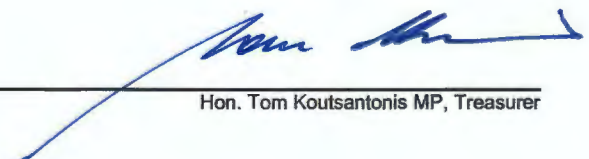
ABSTRACT OF CONSOLIDATED ACCOUNT RECEIPTS AND PAYMENTS FOR OPERATING ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2026 (Section 22 (a) (iii) *Public Finance and Audit Act 1987*)

TOTAL NET COST TO CONSOLIDATED ACCOUNT FOR OPERATING ACTIVITIES	21 173 133
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RECEIPTS FROM THE FOLLOWING SOURCES WERE APPLIED TOWARDS MEETING THE ABOVE NET COST –

	\$000	\$000	\$000
Taxation –			
Payroll Tax	2 458 545		
Stamp Duties	2 932 757		
Land Tax	828 687		
Commonwealth Places Mirror Tax	45 179		
Contribution from SA Lotteries	118 848		
Contribution from Casino Operations	25 694		
Gaming Machines Tax	491 835		
Contribution from on-course totalizators, bookmakers and small lotteries	3 918		
Betting Operations Tax	68 120		
Total Receipts from Taxation		6 973 583	
Commonwealth General Purpose Payments		9 888 002	
Royalties		526 657	
Total Direct Receipts			17 388 242
LEAVING A DEFICIT ON ACCOUNT OF OPERATING ACTIVITIES FOR THE YEAR OF			-3 784 891
 THIS WAS INCREASED BY THE NET OF -			
Payments for investing activities		-154 027	
Receipts from investing activities		47 656	
			-106 371
 RESULTING IN A CONSOLIDATED ACCOUNT DEFICIT FOR THE YEAR OF			-3 891 262

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. Tom Koutsantonis 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 2026

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

During the financial year ended 30 June 2026, the Treasurer did not invest funds with any organisation other than the South Australian Government Financing Authority.

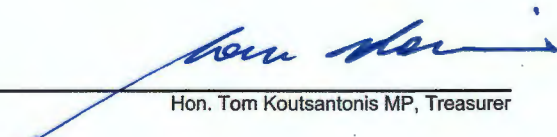


Hon. Tom Koutsantonis MP, Treasurer

TREASURER'S STATEMENTS – STATEMENT F

SPECIAL DEPOSIT ACCOUNTS – BALANCES AS AT 30 JUNE 2026
(Section 22 (a) (v) (C) Public Finance and Audit Act 1987)

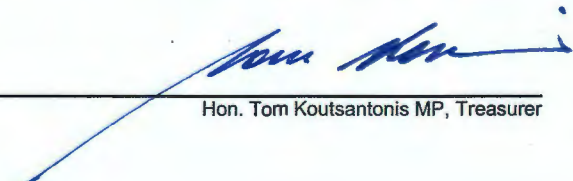
Account	Balance \$000
Interest Bearing	
Adelaide Dolphin Sanctuary Fund	2
ANZAC Day Commemoration Fund	-
Barossa Wine Industry Fund	507
Citrus Growers Fund	249
Clare Valley Wine Industry Fund	245
Commonwealth Funding for National Partnerships	23 021
Commonwealth Funding for Specific Purposes	33 232
Community Emergency Services Fund	19 953
Community Road Safety Fund	57 400
Concessional Loans Schemes Special Deposit Account	195
Coorong, Lower Lakes and Murray Mouth (CLLMM) Recovery Project	10 603
Dog Fence Fund	20 986
Electricity Sale/Lease Proceeds Account	-
Farm Finance Loan Scheme	-
Gamblers Rehabilitation Fund	2 892
Gas Security Infrastructure Fund	9 171
Governors' Pensions Account	14
Grain Industry Fund	2 059
Grain Industry Research and Development Fund	148
HIH Builders' Indemnity Assistance Account	2 778
Homes for Incurables Trust	113
Indigenous Program for Specific Projects	45 183
Infrastructure and Transport Urban Growth Fund — Developer Contributions	38 090
Judges' Pensions Account	549
Justice Rehabilitation Fund	14 594
Local Government Disaster Fund	3
Murray Futures Fund	4 420
National Landcare Program	-
Parliamentary Superannuation Scheme Account	505
Pastoral Land Management Fund	-
Police Superannuation Scheme Contribution Account	2 919
Rural Finance Account	29 693
Rural Industry Adjustment and Development Fund	29 362
SA Grape Growers Industry Fund	796


Hon. Tom Koutsantonis MP, Treasurer

TREASURER'S STATEMENTS – STATEMENT F

SPECIAL DEPOSIT ACCOUNTS – BALANCES AS AT 30 JUNE 2026 (Section 22 (a) (v) (C) Public Finance and Audit Act 1987)

Account	Balance \$000
South Australian Aboriginal Heritage Fund	1 573
South Australian Ambulance Superannuation Scheme	802
South Australian Local Government Grants Commission Account	1 843
South Australian River Murray Sustainability Fund	-
South Australian Riverland Floodplains Integrated Infrastructure Program	11 538
South Australian Superannuation Fund Account	38 933
Southern State Superannuation Fund Account	36 396
Supported Residential Facilities Indemnity Fund	60
The Port Stanvac Remediation Fund	7 222
Treasury and Finance Asset Management Account	3 219
Urban Tree Canopy Off-set Fund	90
Victims of Crime Fund	220 495
	671 853
Non Interest Bearing	
Accrual Appropriation Excess Funds	1 993 438
Adelaide Oval Redevelopment	48
Affordable Housing Fund	10 517
Attorney-General's Administered Items Account	248 160
Attorney-General's Operating Account	61 058
Audit Office of South Australia Administered Items Account	627
Audit Office of South Australia Operating Account	2 162
Charitable and Social Welfare Fund	1 847
Child Protection Operating Account	69 467
Commission on Excellence and Innovation in Health Operating Account	8 991
Commonwealth Mirror Taxes on Commonwealth Places Revenue Account	-
Community Development Fund	-
Complementary State Natural Resource Management Program	306
Concordia Basic Infrastructure Scheme Fund	9 386
Correctional Services Operating Account	54 120
Defence SA	6 848
Education Administered Items Account	37 094
Education Operating Account	198 167
Electoral Commission of South Australia Operating Account	8 706
Energy and Mining Administered Items Account	107 796
Energy and Mining Operating Account	178 072


Hon. Tom Koutsantonis MP, Treasurer

TREASURER'S STATEMENTS – STATEMENT F

SPECIAL DEPOSIT ACCOUNTS – BALANCES AS AT 30 JUNE 2026 (Section 22 (a) (v) (C) *Public Finance and Audit Act 1987*)

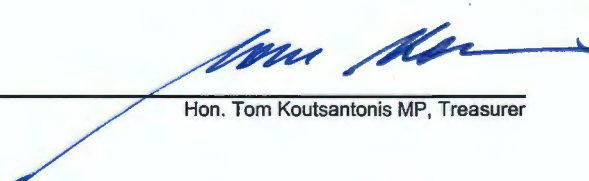
Account	Balance \$000
Environment and Water Administered Items Account	1 610
Environment and Water Operating Account	125 501
Environment Protection Authority Operating Account	38 037
Fines Enforcement and Recovery Unit	6 940
Governing Councils Legal Fund	-
Health and Wellbeing Administered Items Account	26 038
Health and Wellbeing Operating Account	1 034 619
Highways Fund	3 250 103
Hospitals Fund	-
Housing and Urban Development Administered Items Account	52 701
Housing and Urban Development Operating Account	16 898
Human Services Administered Items Account	57 503
Human Services Operating Account	42 574
Industry Financial Assistance Account	28 843
Infrastructure and Transport Administered Items Account	2 417
Infrastructure and Transport Operating Account	109 121
Legislature Operating Account	5 540
Mining Rehabilitation Fund	232
Motor Vehicles — Clearing Account	61 163
Office for Early Childhood Development Operating Account	29 587
Office for Recreation, Sport and Racing	52 900
Office of the Commissioner for Public Sector Employment	4 067
Office of the Small Business Commissioner	1 874
Office of the South Australian Productivity Commission	2 288
Petroleum and Geothermal Energy Act Legacy Liabilities Facility	2 642
Police and Emergency Services Administered Items Account	27 890
Police Operating Account	72 396
Premier and Cabinet Administered Items Account	557
Premier and Cabinet Operating Account	151 343
Premier's Delivery Unit Operating Account	2 151
Preventive Health SA Operating Account	1 200
Primary Industries and Regions Administered Items Account	1 816
Primary Industries and Regions Operating Account	52 748
Professional Standards Council Fund	177
Regional Roads and Infrastructure Fund	158 080


Hon. Tom Koutsantonis MP, Treasurer

TREASURER'S STATEMENTS – STATEMENT F

SPECIAL DEPOSIT ACCOUNTS – BALANCES AS AT 30 JUNE 2026
(Section 22 (a) (v) (C) *Public Finance and Audit Act 1987*)

Account	Balance \$000
Riverbank Authority Operating Account	-
SA Lotteries Commission Operations Account	-
Sale of Government Land and Property	8 941
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	3 511
State Development Operating Account	79 912
State Governor's Establishment Operating Account	589
State Procurement Board Account	-
Support Services to Parliamentarians	1 929
Surplus Cash Working Account	-
Treasurer — Super SA Select	-
Treasurer's Interest in the National Wine Centre	5 848
Treasury and Finance Administered Items — Intergovernmental Agreement on Federal Financial Relations	292 682
Treasury and Finance Administered Items Account	569 888
Treasury and Finance Operating Account	27 314
Treasury and Finance Working Account	302
	<u>9 415 059</u>
 Total Special Deposit Accounts	 <u>10 086 912</u>


Hon. Tom Koutsantonis MP, Treasurer

TREASURER'S STATEMENTS – STATEMENT F (1)

SPECIAL DEPOSIT ACCOUNTS PURPOSE AS AT 30 JUNE 2026
(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. Tom Koutsantonis MP, Treasurer

TREASURER'S STATEMENTS – STATEMENT F (1)

SPECIAL DEPOSIT ACCOUNTS PURPOSE AS AT 30 JUNE 2026
(Section 22 (a) (v) (B) *Public Finance and Audit Act 1987*)

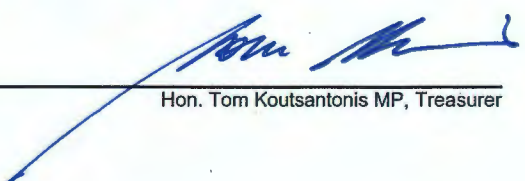
Account	Purpose
Commission on Excellence and Innovation in Health Operating Account	To record all the activities of the Commission on Excellence and Innovation in Health including operating and investing activities, revenues from various activities, injection of funds provided from Consolidated Account 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.
Concordia Basic Infrastructure Scheme Fund	To record all activities related to the Concordia Basic Infrastructure Scheme in accordance with the <i>Planning, Development and Infrastructure Act 2016</i> .
Coorong, Lower Lakes and Murray Mouth (CLMM) Recovery Project	To record and identify all funds received and expended for the CLMM Recovery Project.


Hon. Tom Koutsantonis MP, Treasurer

TREASURER'S STATEMENTS – STATEMENT F (1)

SPECIAL DEPOSIT ACCOUNTS PURPOSE AS AT 30 JUNE 2026
(Section 22 (a) (v) (B) *Public Finance and Audit Act 1987*)

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


Hon. Tom Koutsantonis MP, Treasurer

TREASURER'S STATEMENTS – STATEMENT F (1)

SPECIAL DEPOSIT ACCOUNTS PURPOSE AS AT 30 JUNE 2026
(Section 22 (a) (v) (B) *Public Finance and Audit Act 1987*)

Account	Purpose
	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 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


Hon. Tom Koutsantonis MP, Treasurer

TREASURER'S STATEMENTS – STATEMENT F (1)

SPECIAL DEPOSIT ACCOUNTS PURPOSE AS AT 30 JUNE 2026
(Section 22 (a) (v) (B) *Public Finance and Audit Act 1987*)

Account	Purpose
	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 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


Hon. Tom Koutsantonis MP, Treasurer

TREASURER'S STATEMENTS – STATEMENT F (1)

SPECIAL DEPOSIT ACCOUNTS PURPOSE AS AT 30 JUNE 2026
(Section 22 (a) (v) (B) *Public Finance and Audit Act 1987*)

Account	Purpose
	Association of South Australia.
Mining Rehabilitation Fund	To receive money payable into and to make payments from the Mining Rehabilitation Fund in accordance with the <i>Mining Act 1971</i> .
Motor Vehicles — Clearing Account	To record the majority of Motor Registration Division receipts pending clearance at the end of each month.
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 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 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


Hon. Tom Koutsantonis MP, Treasurer

TREASURER'S STATEMENTS – STATEMENT F (1)

SPECIAL DEPOSIT ACCOUNTS PURPOSE AS AT 30 JUNE 2026
(Section 22 (a) (v) (B) *Public Finance and Audit Act 1987*)

Account	Purpose
Premier and Cabinet Operating Account	that are consequent to machinery of government changes affecting the agency. 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: - 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


Hon. Tom Koutsantonis MP, Treasurer

TREASURER'S STATEMENTS – STATEMENT F (1)

SPECIAL DEPOSIT ACCOUNTS PURPOSE AS AT 30 JUNE 2026
(Section 22 (a) (v) (B) *Public Finance and Audit Act 1987*)

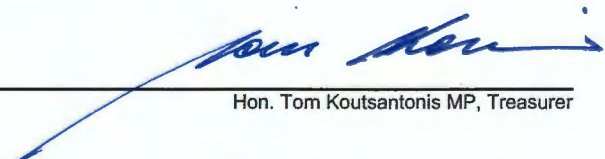
Account	Purpose
	from profits on the Commercial Rural Loans Scheme to the Primary Industries Operating Account.
Rural Industry Adjustment and Development Fund	To record receipts and payments authorised by the <i>Rural Industry Adjustment and Development Act 1985</i> .
SA Grape Growers Industry Fund	To 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.
Sale of Government Land and Property	To record all receipts and payments associated with the sale of Crown lands and other Government land and property.
Save the River Murray Fund	To receive the proceeds of the Save the River Murray Levy via the Consolidated Account and make payments as prescribed by the <i>Waterworks (Save the River Murray Levy) Amendment Act 2003</i> .
Save the River Murray Voluntary Contributions Fund	To receive voluntary payments and donations in relation to the Save the River Murray Fund and make payments as prescribed by the <i>Waterworks (Save the River Murray Levy) Amendment Act 2003</i> .
South Australian Aboriginal Heritage Fund	To receive funds from the Commonwealth, State and other sources for application towards the protection and preservation of Aboriginal heritage.
South Australian Ambulance Superannuation Scheme	To record receipts and payments for the South Australian Ambulance Service Superannuation Scheme.
South Australian Local Government Grants Commission Account	To record all transactions associated with the <i>South Australian Local Government Grants Commission Act 1992</i> including the receipt and payment of Commonwealth funds and expenditure on the administration of the Act.
South Australian River Murray Sustainability Fund	To record receipts and payments relating to the South Australian River Murray Sustainability Fund.
South Australian Riverland Floodplains Integrated Infrastructure Program	To record receipts and payments relating to the South Australian Riverland Floodplains Integrated Infrastructure Program.
South Australian Skills Commission	To record receipts and payments for the South Australian Skills Commission.
South Australian Superannuation Fund Account	To record receipts and payments in respect of funds managed by the South Australian Superannuation Board.
Southern State Superannuation Fund Account	To record receipts and payments in respect of the Southern State Superannuation Fund.
Sport and Recreation Fund	To record receipts and disbursements associated with the <i>Gaming Machines (Miscellaneous) Amendment Bill 1996</i> relating to the provision of financial assistance to sporting and recreational organisations.
State 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.


Hon. Tom Koutsantonis MP, Treasurer

TREASURER'S STATEMENTS – STATEMENT F (1)

SPECIAL DEPOSIT ACCOUNTS PURPOSE AS AT 30 JUNE 2026
(Section 22 (a) (v) (B) *Public Finance and Audit Act 1987*)

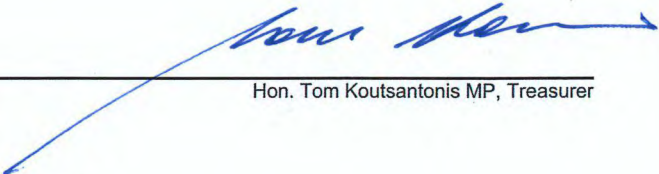
Account	Purpose
State Development Operating Account	To record all the activities of the Department including operating and investing expenditures, revenue from various activities, injections of funds provided from the Consolidated Account and borrowings. This includes the recording of transactions that 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 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.


Hon. Tom Koutsantonis MP, Treasurer

TREASURER'S STATEMENTS – STATEMENT F (1)

SPECIAL DEPOSIT ACCOUNTS PURPOSE AS AT 30 JUNE 2026
(Section 22 (a) (v) (B) *Public Finance and Audit Act 1987*)

Account	Purpose
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. Tom Koutsantonis MP, Treasurer

TREASURER'S STATEMENTS – STATEMENT F (2)

SPECIAL DEPOSIT ACCOUNTS OPENED DURING 2025-26
(Section 22 (a) (v) (A) *Public Finance and Audit Act 1987*)

Account	Purpose
Concordia Basic Infrastructure Scheme Fund	To record all activities related to the Concordia Basic Infrastructure Scheme in accordance with the <i>Planning, Development and Infrastructure Act 2016</i> .


Hon. Tom Koutsantonis MP, Treasurer

TREASURER'S STATEMENTS – STATEMENT G

DEPOSITS LODGED WITH THE TREASURER – BALANCES AS AT 30 JUNE 2026 (Section 22 (a) (vi) Public Finance and Audit Act 1987)

Account	Balance \$'000
Interest Bearing	
Adelaide Festival Centre Trust	13 411
Adelaide Hills Wine Industry Fund	228
Adelaide Venue Management Future Asset Replacement Account	370
Adelaide Venue Management Operating Account	51 340
Agents Indemnity Fund	66 751
Alinytjara Wilurara Landscape Board	5 873
Aquaculture Resource Management Fund	1 231
Art Gallery Board Account	18 814
Australian Council of State Emergency Services Fund	364
Bank of Tokyo-Mitsubishi Account	109
Bio Innovation SA	1 121
Boating Administration — Working Account	38 271
Botanic Gardens Board Endowment and Commercial Fund	5 203
Carrick Hill Trust	363
Cattle Compensation Fund	1 428
Correctional Services Prisoner Compensation Quarantine Fund	102
Courts Administration Authority	-
Crown Solicitor's Trust Account	7 918
CTP Insurance Regulator	64 008
DHS Aged Care Deposits	300
DHS Health and Aged Care Services Fund	204
Distribution Lessor Corporation Account	12
District Court Suitors' Fund	7 584
Dog and Cat Management Fund	3 549
Domiciliary Care Services — Trust Funds, Donations and Bequests	574
Employment and Technical and Further Education — College Council Funds	181
Environment Protection Fund	39 671
Environment Resources and Development Court Suitors Fund	-
Eyre Peninsula Landscape Board	2 985
Facilities Fund (Marine)	9 927
Generation Lessor Corporation Account	14
Green Adelaide Board	12 195
Green Industry Fund	122 898
Hills and Fleurieu Landscape Board	3 502


Hon. Tom Koutsantonis MP, Treasurer

TREASURER'S STATEMENTS – STATEMENT G

DEPOSITS LODGED WITH THE TREASURER – BALANCES AS AT 30 JUNE 2026 (Section 22 (a) (vi) *Public Finance and Audit Act 1987*)

Account	Balance \$000
History Trust of South Australia	9 912
Ice Factor Foundation	-
Independent Commission Against Corruption	0
Independent Gambling Authority	-
Industrial Court Commission	1 804
Kangaroo Island Landscape Board	2 988
Landscape Administration Fund	9 231
Landscape Priorities Fund	3 738
Langhorne Creek Wine Industry Fund	138
Legal Practitioners Act	-
Libraries Board of South Australia	3 320
Lifetime Support Scheme Fund	9 732
Limestone Coast Landscape Board	5 358
Local Government Taxation Equivalents Fund	2
Magistrates Court Suitors Fund	533
McLaren Vale Wine Industry Fund	305
Murraylands and Riverland Landscape Board	8 533
Museum Board Account	3 550
National Action Plan for Salinity and Water Quality	43
National Parks General Reserves Account	2 497
Native Vegetation Fund	35 954
Northern and Yorke Landscape Board	5 095
Outback Areas Community Development Fund	3 756
Peter Stephens Trust	85
Phylloxera and Grape Industry Fund	2 216
Planning and Development Fund	46 576
Pleuro Pneumonia Fund	-
Public Trustee Office Operating Account	5 067
Rail Transport Facilitation Fund	132 648
Real Property Act Assurance Fund	8 431
Real Property Act Trust Account	90
Residential Tenancies Fund	31 987
Retail Shop Leases Fund	358
Riverland Wine Industry Fund	201
SA Health Special Purpose Funds	257 981


Hon. Tom Koutsantonis MP, Treasurer

TREASURER'S STATEMENTS – STATEMENT G

DEPOSITS LODGED WITH THE TREASURER – BALANCES AS AT 30 JUNE 2026 (Section 22 (a) (vi) *Public Finance and Audit Act 1987*)

Account	Balance \$000
SAFECOM Operating Account	50 322
Second-Hand Vehicles Compensation Fund	657
South Australia Drought Resilience Fund	4 218
South Australian Apiary Industry Fund	543
South Australian Arid Lands Landscape Board	5 804
South Australian Country Arts Trust	6 983
South Australian Forestry Corporation	2 067
South Australian Housing Trust	93 730
South Australian Motor Sport Board Operating Account	4 063
South Australian Pig Industry Fund	3 010
South Australian River Murray Improvement and Water Security	-
South Australian Sheep Industry Fund	4 420
State Emergency Relief Fund	100
Super SA Board	325
Super SA Flexible Rollover Product	37 443
Super SA Income Stream	27 863
Super SA Select	-
Superannuation Funds Management Corporation Operating Account	11 600
Supreme Court Suits Fund	108 145
Teachers' Registration Board	10 658
Transmission Lessor Corporation Account	10
Urban Renewal Authority	40 278
Wildlife Conservation Fund	318
Woods, Bagot, Jory and Laybourne-Smith — National War Memorial Account	3
	1 485 190
Non Interest Bearing	
Agriculture — Research and Services Grants	20 746
Art Gallery Board Operating Account	-5 785
Carrick Hill Trust Operating Account	382
Co-operatives Liquidation Account	65
Coast Protection Fund	532
Companies Liquidation Account	94
Coordinator General's Office	1 316
Correctional Services — Prisoners' Monies	1 955
Courts Administration Authority	55 008


Hon. Tom Koutsantonis MP, Treasurer

TREASURER'S STATEMENTS – STATEMENT G

DEPOSITS LODGED WITH THE TREASURER – BALANCES AS AT 30 JUNE 2026 (Section 22 (a) (vi) Public Finance and Audit Act 1987)

Account	Balance \$000
Essential Services Commission of SA	10 797
Extractive Areas Rehabilitation Fund	37 351
First Nations Voice - Central Region	6
First Nations Voice - Far North Region	5
First Nations Voice - Flinders and Upper North Region	5
First Nations Voice - Riverland and South East Region	5
First Nations Voice - West and West Coast Region	5
First Nations Voice - Yorke and Mid-North Region	5
Fisheries — Research and Development Fund	4 367
Infrastructure SA	2 549
International Koala Centre of Excellence Operating Account	0
Libraries Board of South Australia Operating Account	2 672
Metropolitan Drainage Maintenance Fund	19
Office of the Industry Advocate	1 163
Police Superannuation Fund	921
Recreation and Sport Fund	1 544
SA Museum Board Operating Account	1 249
Social Workers Registration Board of South Australia	-
South Australian Film Corporation Investors Returns Account	239
South Australian Motor Sport Board	4 242
South Australian Tourism Commission	10 300
South Eastern Water Conservation and Drainage Board	1 529
State First Nations Voice	11
State Heritage Fund	347
TAFE SA	102 509
Unclaimed Salaries and Wages Account	-
Workmen's Liens	796
	256 949
Total Deposits Lodged with The Treasurer	1 742 139


Hon. Tom Koutsantonis MP, Treasurer

TREASURER'S STATEMENTS – STATEMENT H

IMPREST ACCOUNTS – BALANCES AS AT 30 JUNE 2026
(Section 22 (a) (vii) *Public Finance and Audit Act 1987*)

As at 30 June 2026 there are no open imprest accounts.



Hon. Tom Koutsantonis MP, Treasurer

TREASURER'S STATEMENTS – STATEMENT I

INDEBTEDNESS OF THE TREASURER AS AT 30 JUNE 2026 (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 2026 was \$33.992 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 2025-26 the Consolidated Account deficit was \$3.891 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:

	2025-26 \$000	2024-25 \$000
Loans to State Government Departments		
Primary Industries and Regions — Drought Concessional Loans	2 958	3 376
Primary Industries and Regions — Farm Finance Loans	263	640
Primary Industries and Regions — Rural Loans	22 892	19 443
	<u>26 113</u>	<u>23 459</u>
Loans to Statutory Authorities and Other Bodies		
3RT Technologies Pty Ltd	2 098	2 098
Adelaide Oval SMA Ltd	38 222	39 075
Algal Bloom Concessional Loan Scheme	2 400	-
Aluminium Composite Panel Cladding Loan Scheme	4 282	4 668
Bedford Group Ltd	3 030	-
Bianco Reinforcing Pty Ltd	-	199
Business Growth Fund	3 013	-
Catholic Church Endowment Society Incorporated	3 600	7 200


Hon. Tom Koutsantonis MP, Treasurer

TREASURER'S STATEMENTS – STATEMENT I

INDEBTEDNESS OF THE TREASURER AS AT 30 JUNE 2026
(Section 22 (a) (viii) *Public Finance and Audit Act 1987*)

	2025-26 \$000	2024-25 \$000
Concessional Bushfire Loans	3 424	3 872
Firm Energy Reliability Mechanism Scheme	30 000	-
LCDF Trading Pty Ltd	-	4 223
Non-Government School Loans Scheme	107 043	100 137
Sea Dragon Lodge	-	134
South Australian Health and Medical Research Institute	34 696	-
Voxiebox Pty Ltd	1 500	1 500
Walga Mining and Services	5 800	-
Western Hospital Pty Ltd	890	890
	239 998	163 996
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	9 731
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	5 619 524	5 465 497
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	8 323
South Australia Police	85 220	85 220
South Australian Film Corporation	8 460	8 460
South Australian Housing Trust	1 658 912	1 345 916


Hon. Tom Koutsantonis MP, Treasurer

TREASURER'S STATEMENTS – STATEMENT I

INDEBTEDNESS OF THE TREASURER AS AT 30 JUNE 2026 (Section 22 (a) (viii) *Public Finance and Audit Act 1987*)

	2025-26 \$000	2024-25 \$000
South Australian Tourism Commission	64	64
South Australian Water Corporation	257 209	255 459
State Governor's Establishment	160	160
TAFE SA	522 696	531 021
Urban Renewal Authority	859 235	851 135
	12 240 578	11 772 030
Other Indebtedness		
Debt associated with prior operations of the Consolidated Account	21 485 634	18 155 090
	21 485 634	18 155 090
Total Treasurer's Indebtedness to SAFA	33 992 323	30 114 575

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 Commonwealth and South Australian Governments have announced a commitment to improve the supply of housing suitable for, and available for purchase by, first home buyers. The Commonwealth's contribution will be provided to the State as a non-interest bearing loan. The Department of Treasury and Finance (DTF) administers these arrangements on behalf of the Treasurer, and these are disclosed in DTF's Statement of Administered Financial Position. Total loans provided to the State at 30 June 2026 amounted to \$57.2 million.

Loans to Bedford Group Ltd amounting to \$15.0 million were advanced during 2025-26. A loan repayment of \$12.0 million was made by Bedford Group Ltd in 2025-26 by way of a transfer of Balyana land at Clapham to DTF. The land is recognised in DTF's Statement of Administered Financial Position as at 30 June 2026. The outstanding balance for the Bedford Group Ltd loan includes capitalised interest.

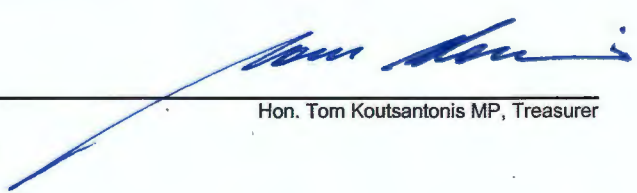
The Treasurer is authorised or required under a number of Acts to guarantee credit arrangements (eg repayment of borrowings) of various bodies. In the event of default, payment is made from the Consolidated Account. There is, therefore, a contingent liability of the Treasurer.

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 2026 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. Tom Koutsantonis 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 2026 (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 2025-26 is summarised as follows –

	\$000
Balance as at 30 June 2025	30 114 575
Add — Consolidated Account borrowings in 2025-26	3 891 262
Less — Realised Gain/Loss (net)	-12 719
Less — Concessional Loans Repaid	-795
Less — Repayment of borrowings	-
Closing balance as at 30 June 2026	<u>33 992 323</u>
Market value as at 30 June 2026	<u>32 584 434</u>

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

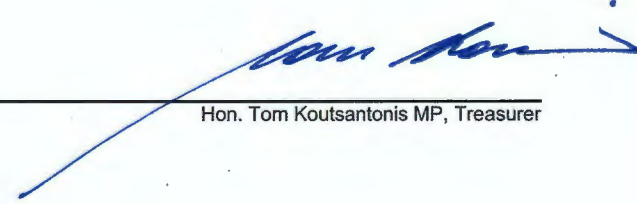
Arrangements for the management of cash require that virtually all funds under the control of the Treasurer which are not immediately required, are deposited with SAFA each day on an at call basis. In respect of the remaining funds deposited with SAFA, the Treasurer received interest at a rate determined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

At 30 June 2026 the Treasurer's deposit with SAFA was \$11,170 million. (SAFA's market valuation \$11,204 million).

Statement C shows details of the Treasurer's cash balances at 30 June 2026 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	-\$120.1 million
Income tax paid to Consolidated Account per Statement A	Nil


Hon. Tom Koutsantonis 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 2026 (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 2025-26, the amount of SAFA's surplus potentially available for distribution at 30 June 2026 would be \$0 million. The Treasurer determined that the distribution for 2025-26 would be Nil.

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.

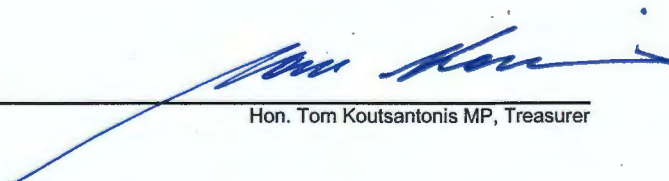
As part of the amalgamation arrangements, SAFA assumed the assets and liabilities of the South Australian Government Insurance and Risk Management (SAGIRM) Fund sections 1 and 2. Fund 3 commenced operations on 1 July 2013 to administer Building Indemnity Insurance (BII) offered to builders in South Australia. The *Building Work Contractors Act 1995* (SA) and Regulations is compulsory in South Australia and requires builders to hold building indemnity insurance (BII) to protect home owners against losses arising from the insolvency, death or disappearance of their builder. From 1 July 2013 SAFA began underwriting building indemnity insurance under a policy with a limit of \$150,000 per project, which increased to \$250,000 per project from 1 October 2025. The premium for BII provides insurance cover for periods of up to five years, commencing from the date of the practical completion of the building works. 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 Fund 2, the Treasurer has agreed to fully indemnify SAFA for the financial outcomes of the Fund to reflect the risks SAFA has assumed on the Treasurer's behalf. At 30 June each year the financial position of Fund 2 will be calculated and the Treasurer will be liable for any deficiency in the Fund. Conversely, SAFA will be liable to pay to the Treasurer any surplus in the Fund. This same full indemnity was applicable for Fund 3 for periods prior to 1 July 2025. With effect from 1 July 2025, the Treasurer indemnifies SAFA to the extent that Fund 3 solvency falls below 100%.

SAFA Insurance Fund 2 recorded an operating loss before tax of \$47.9 million in 2025-26. The Treasurer has a net payable to the Fund of \$47.9 million in 2025-26.

SAFA Insurance Fund 3 recorded an operating profit before tax of \$16.1 million in 2025-26. The Treasurer has a net payable to the Fund of Nil in 2025-26.

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 2026, Fund 1 had a solvency ratio of approximately 66% (2025: 77%), representing excess liabilities over assets of \$458.7 million (2025: \$245.4 million).

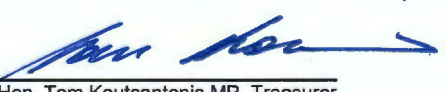


Hon. Tom Koutsantonis MP, Treasurer

TREASURER'S STATEMENTS – STATEMENT K

STATEMENT OF APPROPRIATION AUTHORITIES FOR YEAR END 30 JUNE 2026

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 2025-26	\$000 652 045
Purpose of Appropriation	Amounts Issued and Applied \$000
Administered Items for the Attorney-General's Department	2 493
Attorney-General's Department	656
Department for Child Protection	76 014
Department for Correctional Services	16 758
Administered Items for the Department for Education	6 773
Department for Housing and Urban Development	22 909
Department of Primary Industries and Regions	68 108
Administered Items for the Department of State Development	874
Department of State Development	9 591
Administered Items for the Department of the Premier and Cabinet	3 391
Department of the Premier and Cabinet	24 098
Administered Items for the Department of Treasury and Finance	44 955
Electoral Commission of South Australia	1 463
Joint Parliamentary Services	2 090
South Australian Fire Emergency Commission	460
South Australian Metropolitan Fire Service	16 345
South Australian State Emergency Service	7 089
South Australian Tourism Commission	21 287
State Governor's Establishment	974
Total	326 328


Hon. Tom Koutsantonis MP, Treasurer

TREASURER'S STATEMENTS – STATEMENT K

STATEMENT OF APPROPRIATION AUTHORITIES FOR YEAR END 30 JUNE 2026

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

	2025-26
	\$000
Administered Items for the Department of Treasury and Finance	-251 033
Department for Health and Wellbeing	292 926
Department for Infrastructure and Transport	-41 893
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, 2025-26 (Section 22 (a) (xiii) *Public Finance and Audit Act 1987*)

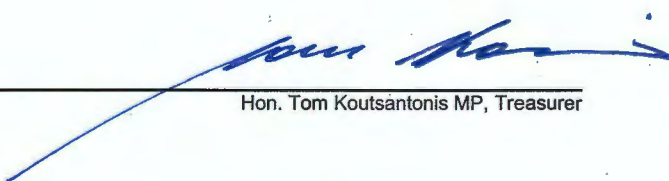
	Budget	Actual Payments
	2025-26	2025-26
	\$000	\$000
<i>Appropriation Act 2025, Section 4</i>	23 824 281	23 691 424
The Governor's Appropriation Fund – <i>Public Finance and Audit Act 1987, Section 12</i>	652 045	326 328
<i>Specific appropriation authorised by various Acts</i>	147 366	152 890
Total	24 623 692	24 170 642


Hon. Tom Koutsantonis 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 2026 (Section 22 (a) (xiv) *Public Finance and Audit Act 1987*)

Transfers were made to the following entities:	\$000
Art Gallery Board	249
Attorney-General's Department	9 054
Administered Items for the Attorney-General's Department	8
Audit Office of South Australia	356
Carrick Hill Trust	37
Department for Child Protection	20 178
Commission on Excellence and Innovation in Health	146
Coordinator General's Office	2 802
Department for Correctional Services	9 588
Courts Administration Authority	2 067
Defence SA	85
Department for Education	20 158
Administered Items for the Department for Education	112
Education and Early Childhood Services Registration and Standards Board of South Australia	2 027
Electoral Commission of South Australia	1 366
Administered Items for the Electoral Commission of South Australia	13 995
Department for Energy and Mining	1 522
Department for Environment and Water	11 039
Administered Items for the Department for Environment and Water	196
Environment Protection Authority	428
Essential Services Commission of South Australia	95
Department for Health and Wellbeing	191 967
History Trust of South Australia	211
Department for Housing and Urban Development	1 276
Department of Human Services	61 226
Independent Commission Against Corruption	216
Department for Infrastructure and Transport	9 845
Infrastructure SA	495
Libraries Board of South Australia	329
Museum Board	201
Office for Early Childhood Development	13 805
Office for Public Integrity	122
Office for Recreation, Sport and Racing	1 300
Office of the Commissioner for Public Sector Employment	140
Office of the Industry Advocate	28
Office of the South Australian Productivity Commission	8
Department of the Premier and Cabinet	1 368
Administered Items for the Department of the Premier and Cabinet	8 771
Premier's Delivery Unit	32
Preventive Health SA	307


Hon. Tom Koutsantonis 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 2026 (Section 22 (a) (xiv) *Public Finance and Audit Act 1987*)

Transfers were made to the following entities:	\$000
Department of Primary Industries and Regions	1 939
SA Ambulance Service Inc	5 646
SACE Board of South Australia	277
Small Business Commissioner	33
South Australia Police	7 557
South Australian Country Arts Trust	128
South Australian Country Fire Service	559
South Australian Film Corporation	5
South Australian Fire and Emergency Services Commission	236
South Australian Metropolitan Fire Service	5 092
South Australian Productivity Commission	22
South Australian Skills Commission	126
South Australian State Emergency Service	195
South Australian Tourism Commission	5 696
Department of State Development	37 413
State Governor's Establishment	69
State Opera of South Australia	3
State Theatre Company of South Australia	6
TAFE SA	3 138
Department of Treasury and Finance	4 810
Administered Items for the Department of Treasury and Finance	1 866
Total	461 971


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