



**Government
of South Australia**

TRS19D2890

Treasurer

Level 8
State Administration Centre
200 Victoria Square
Adelaide SA 5000
GPO Box 2264
Adelaide SA 5001
DX 56203 Victoria Square
Tel 08 8226 1866
treasurer.dtf@sa.gov.au

Hon Stephen Mullighan MP
Member for Lee
Unit 1, 62 Semaphore Road
SEMAPHORE SA 5019

lee@parliament.sa.gov.au


Dear Mr Mullighan

APPLICATION UNDER THE *FREEDOM OF INFORMATION ACT 1991*

I refer to your application made under the *Freedom of Information Act 1991* (FOI Act), dated 4 November 2019.

Your application seeks access to:

"All minutes, briefings and correspondence titled 'SAFA – Setting of Guarantee Fees for the 2019-20 Financial Year Update to the Government Guarantee Fee Pricing Policy' as described on the Objective document management system, between 23 February 2019 and 4 November 2019."

The legislative prescribed timeframe to determine this application has expired and is now deemed to have refused you access to all documents relevant to your application. I refer to my letter dated 19 November 2019 where I sought additional time to make my determination.

The purpose of this letter is to advise you of my determination. An extensive search was conducted within this office. A total of 1 document was identified as answering the terms of your application.

I grant you access in part to 1 document; a copy of which is enclosed.

Document Refused in Part

This document is released in part as it was prepared internally and contains advice and recommendations which were considered for the purpose of decision making relating to the functions of Government.

These briefings are provided to me on the basis that they are both forthright and candid. If these briefings were to be disclosed, such advice and commentary would not be provided in a candid and forthright manner.

Whilst there is a strong public interest in government accountability and transparency, there is the competing public interest to ensure that full and frank advice can occur in confidence. It is necessary that I'm appropriately informed and updated on these matters.

On balance, it is not in the public interest to disclose the content of these documents as it is important for the Government to receive frank and comprehensive advice and opinions, including the expression of views which may be contentious. I therefore determine this exempt pursuant to clause 9(1)(a)(i) to the FOI Act.

This document consists of information concerning the financial affairs of SA Water, HomeStart and Urban Renewal Authority. These numbers estimate the cumulative impact that the guarantee fee rate would have on the forward estimates from these individual agencies. If disclosed, this information may adversely affect the efficient and effective conduct of government functions, ie the budget process. I therefore determine this exempt pursuant to clause 7(1)(c).

Exemptions

Clause 7 – Documents affecting business affairs concerning

- (1) *A document is an exempt document—*
 - (b) *if it contains matter—*
 - (i) *consisting of information (other than trade secrets) that has a commercial value to any agency or any other person; and*
 - (ii) *the disclosure of which—*
 - (A) *could reasonably be expected to have an adverse effect on those affairs or to prejudice the future supply of such information to the Government or to an agency; and*
 - (B) *would, on balance, be contrary to the public interest; or*
 - (c) *if it contains matter—*
 - (i) *consisting of information (other than trade secrets or information referred to in paragraph (b)) concerning the business, professional, commercial or financial affairs of any agency or any other person; and*
 - (ii) *the disclosure of which—*
 - (A) *could reasonably be expected to have an adverse effect on those affairs or to prejudice the future supply of such information to the Government or to an agency; and*
 - (B) *would, on balance, be contrary to the public interest.*

Clause 9 — Internal Working Documents

- (1) *a document is an exempt document if it contains matter—*
 - (a) *that relates to—*
 - (i) *any opinion, advice or recommendation that has been obtained, prepared or recorded; or**in the course of, or for the purpose of, the decision-making functions of the Government, a Minister or an agency; and*
the disclosure of which would, on balance, be contrary to the public interest.

Please note, in compliance with Premier and Cabinet Circular PC045 - *Disclosure Logs for Non-Personal Information Released through Freedom of Information* (PC045), the Department of Treasury and Finance is now required to publish a log of all non-personal information released under the *Freedom of Information Act 1991*.

In accordance with this Circular, any non-personal information determined for release as part of this application, may be published on the DTF website. A copy of PC045 can be found at the following address: <https://dpc.sa.gov.au/resources-and-publications/premier-and-cabinet-circulars>. Please visit the website for further information.

As I am determining this application as Principal Officer, Section 29(6) of the Act does not provide for an internal review. If you are dissatisfied with my determination you are entitled to exercise your rights of external review with the Ombudsman.

Alternatively, you can apply to the South Australian Civil and Administrative Tribunal. If you wish to seek a review, Section 39(3) of the Act states you must do so within 30 calendar days of receiving the determination.

If you require any further information, please contact Vicky Cathro on 8226 9769.

Yours sincerely



Hon Rob Lucas MLC
Principal Officer

29 February 2020

MINUTE

MINUTES forming ENCLOSURE

To The Treasurer

File SAF18/2352

Doc No A1011892



Government
of South Australia
Department of Treasury
and Finance

**SETTING OF GUARANTEE FEES FOR THE 2019-20 FINANCIAL YEAR
UPDATE TO THE GOVERNMENT GUARANTEE FEE PRICING POLICY**

Timing: ROUTINE — for noting and approval

Recommendations/Issues: It is recommended that you:

- note that SAFA has completed its annual review of the guarantee fee rate applicable for the 2019-20 financial year;
- approve a guarantee fee rate for new borrowings in the 2019-20 financial year being set at 0.99% pa for 'BBB' rated entities such as SA Water, HomeStart Finance, Renewal SA and Adelaide Convention Centre, and 0.55% pa for 'AA' rated entities such as Primary Industries and Regions SA;
- approve the Local Government Finance Authority of South Australia (LGFA) continuing to be charged a guarantee fee rate of 0.20% pa on all its liabilities (including external borrowings and deposits from councils); and
- approve the updates to the list of Category 1 and 2 Significant Business Activities contained in Appendix 2 of the Government Guarantee Fee Pricing Policy to reflect the Machinery of Government changes.

Noted and Approved / ~~Not Approved~~

Hon Rob Lucas MLC
Treasurer

25/4/19

AH3

Key Points:

- Government agencies pay guarantee fees to the Treasurer to reflect the benefit of the Government's backing of their obligations, the funding cost advantage provided by the Government's guarantee and an appropriate level of return to the Government for accepting the risk of default.
- The application of guarantee fees is consistent with the competitive neutrality principles contained in the Inter-Governmental Agreement between the State and Commonwealth Governments and supports transparency and accountability by ensuring relevant decisions are made reflecting true borrowing costs.
- The Government Guarantee Fee Pricing Policy requires guarantee fee rates applying to government agencies be reviewed and approved annually.
- SAFA has completed its annual review of the guarantee fee rates applicable for the 2019-20 financial year and recommends that a rate of 0.99% pa be set for 'BBB' rated entities such as SA Water, HomeStart Finance, Renewal SA and Adelaide Convention Centre, and 0.55% pa be set for 'AA' rated entities such as Primary Industries and Regions SA.



- The proposed guarantee fee rate will apply to new borrowings by agencies in 2019-20 including refinancing of existing debt, and is fixed to the term of maturity of the underlying individual borrowing. Attachment 1 lists those agencies that currently pay guarantee fees.
- Borrowings by agencies in previous financial years will continue to attract previous set guarantee fee rates and legacy rates as set out in the table below.

	Credit-Rating Band	
	BBB	AA
Recommended guarantee fee rate for applicable debt in 2019-20	0.99%	0.55%
Existing guarantee fee rate for applicable debt in the current financial year (2018-19)	1.36%	0.64%
Guarantee fee rates for applicable debt in previous financial years		
(2017-18)	1.88%	0.81%
(2016-17)	1.56%	0.69%
(2015-16) and earlier	1.60%	0.50%
legacy debt for SA Water prior to 8 Oct 2014 regearing of debt	1.00%	

Calculation Methodology

- For the standard guarantee fee paying agencies, the guarantee fee rate is based on credit margins (spreads) in the Australian financial markets. The rates reflect the difference between the cost of borrowing of lower rated entities or entities that have no explicit assigned credit ratings (typically 'BBB' or 'AA') to the credit rating of the South Australian Government, and are based on the 4 year term to maturity rating curve.
- The rates are obtained from observable data from Bloomberg Fair Value Corporate Curves over the calendar period 1 January to 31 December 2018. An average spread is calculated from this data to determine the government guarantee fee rate. For the 2018 calendar year, the spreads between SAFA's 'AA' borrowing costs and the costs of lower rated entities have steadily narrowed from the higher levels of the first half of 2018, levelling to around 100 basis points as indicated in the graphs contained in attachment 2.
- The narrowing in spreads over 2018 has resulted in a reduction in the government guarantee fee rate from 1.36% to 0.99% for 'BBB' rated entities, and from 0.64% to 0.55% for 'AA' rated entities.
- The Treasurer has discretion to set a different guarantee fee rate for agencies other than the recommended rate, depending on prevailing circumstances such as a severe dislocation in financial market conditions. The narrowing in spreads over 2018 is not considered to be a severe dislocation in financial market conditions.
- A different guarantee fee rate was set by the previous Treasurer from the recommended rate for 2017-18 due to the significant volatility in rates during the 2016 calendar year. In this case, the guarantee fee rate was set at 1.88% from the recommended rate of 2.03% for 'BBB' rated agencies and 0.81% from the recommended rate of 0.87% for 'AA' rated agencies.
- LGFA's guarantee fee arrangements vary from the standard guarantee fee calculation methodology, on the basis that it is not part of the Crown, nor is it an agency or instrumentality of the Crown.

- The payment of guarantee fees by LGFA is not within the ambit of competitive neutrality policy but rather on the basis that the Treasurer guarantees LGFA's obligations. It is recommended that you approve the long standing guarantee fee arrangements for LGFA continuing in which the guarantee fee rate is set at 0.20% pa on all its liabilities including external borrowings and deposits from councils.

Budget Impact

- The estimated cumulative impact of the reduction in the guarantee fee rate on the forward estimates from the main guarantee fee paying agencies is shown in the table below. Reductions in the payment of guarantee fees will be offset in part by higher profits available for distribution to government from SA Water, HomeStart and Urban Renewal Authority and will be offset in full if the proposal to distribute 100% of profits is implemented.

Agency	2019-20 \$m	2020-21 \$m	2021-22 \$m
SA Water*			
HomeStart			
Urban Renewal Authority			

Policy

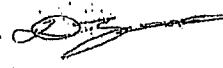
- The list of Category 1 and 2 Significant Business Activities contained in Appendix 2 of the Government Guarantee Fee Pricing Policy have been updated to reflect the Machinery of Government changes. It is recommended that you approve the changes marked up in the attached copy of the policy.

Kevin Cantley

Kevin Cantley
GENERAL MANAGER, SAFA

11 April 2019

Contact Officer:	Kevin Cantley
Telephone:	69401
Email address:	Kevin.cantley@sa.gov.au

<div>Supported / Not Supported</div> <div> David Reynolds CHIEF EXECUTIVE Department of Treasury and Finance Date...15/4/19</div>
--

Attachment 1

Current Guarantee Fee Paying Agencies

Government agencies

Adelaide Cemeteries Authority
Adelaide Convention Centre
Adelaide Festival Centre Trust
HomeStart Finance
LGFA
Primary Industries and Regions
Renewal SA
SA Water
Scope Global

Non-government agencies

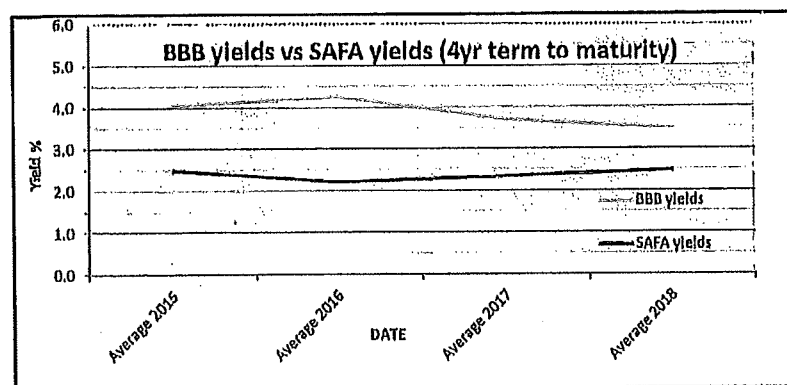
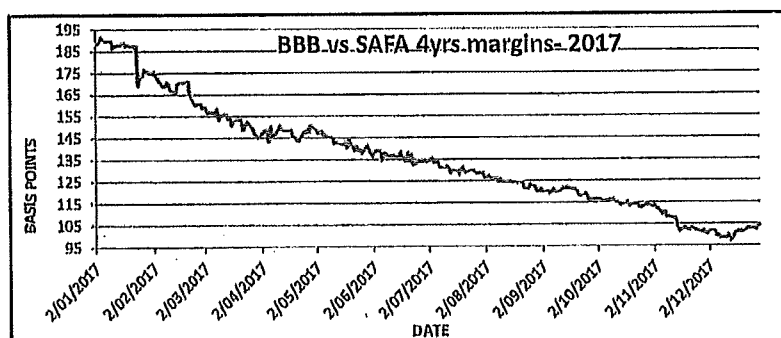
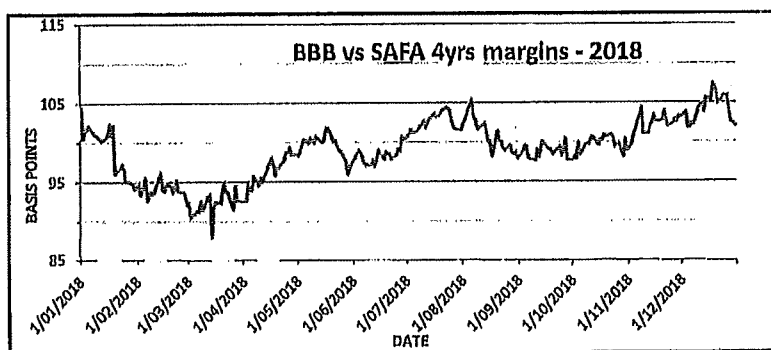
() Australian Fashion Labels (as part of the government guarantee provided under the Unlocking Capital for Jobs Program)

Nyrstar (as part of the Port Pirie smelter transformation financing arrangements)

Bloomberg Fair Value Corporate Curve* (4 year term to maturity)
as at 31 December 2018

	Yield BBB 4yr	Yield AA 4yr	Yield SAFA 4yr	Yield 4yr Swap	Yield 4yr Govt
Average 2015	4.059	3.107	2.499	2.422	2.020
Average 2016	4.266	3.093	2.222	2.151	1.794
Average 2017	3.709	2.989	2.363	2.356	2.097
Average 2018	3.406	3.043	2.494	2.426	2.205
Q1 2018	3.454	2.980	2.500	2.480	2.256
Q2 2018	3.535	3.117	2.553	2.494	2.205
Q3 2018	3.473	3.027	2.465	2.380	2.152
Q4 2018	3.401	3.039	2.460	2.349	2.129

	Spread BBB 4yr	Spread AA 4yr	ALL SPREADS	Spread 4yr Swap	Spread 4yr Govt
Average 2015	1.660	0.600	VS	-0.077	-0.479
Average 2016	2.033	0.671	SAFA	-0.071	-0.420
Average 2017	1.356	0.836	4yr	0.003	-0.256
Average 2018	0.991	0.548		-0.069	-0.290
Q1 2018	0.954	0.489		-0.020	-0.244
Q2 2018	0.982	0.584		-0.059	-0.289
Q3 2018	1.008	0.582		-0.085	-0.313
Q4 2018	1.021	0.679		-0.111	-0.331



* Consistent with GGF Policy, yields from this curve within the BBB - AA band are used to calculate the GGF rates. Yields are based on observable data for the preceding calendar year.



**Government of
South Australia**

Guarantee Fee Pricing Policy

**APRIL MARCH
2018 2019**

| Approved by the Treasurer on 20 April 2018 ~~xxxxxxx~~

Contents

1	Background	3
2	Authority to Provide and Charge a Government Guarantee Fee	4
3.	Agencies that are required to Pay a Guarantee Fee.....	5
4.	Liabilities Subject to a Guarantee Fee.....	6
5.	Determination of an Agency's Stand-Alone Creditworthiness.....	7
6.	Guarantee Fee Calculation Methodology	8
7.	Payment of Guarantee Fees.....	9
 Appendix		
1.	Maintenance and Approval History	10
2.	List of Category 1 & 2 Significant Business Activities	11

For further information contact:

Department of Treasury and Finance
Level 5, State Administration Centre
200 Victoria Square
Adelaide
South Australia 5000

Telephone: (08) 8226 9460
Facsimile: (08) 8115 1363
Email: safe.mall@sa.gov.au

1. Background

- Relevant agencies pay guarantee fees to the Treasurer consistent with the competitive neutrality principles contained in the April 1995 Competition Principles Inter-Governmental Agreement between the State and Commonwealth Governments.
- The charging of a guarantee fee supports transparency and accountability by ensuring relevant agency decisions are made reflecting true borrowing costs, and in particular, the removal of competitive advantage arising from agencies' access to cheap government financing.
- A guarantee fee represents a price for the funding cost advantage the Government guarantee gives to an agency and should encompass other advantages afforded by the Government's financing frameworks and mechanisms (e.g. to reflect the cost advantages of centralised funding arrangements).
- A Government guarantee is an undertaking by the Government to cover the liabilities of a public sector business or agency ("agency") in the event it is unable to meet its debt servicing or repayment obligations.
- As an agency is explicitly or implicitly guaranteed by Government, or may obtain funding raised by another agency that has the benefit of a Government guarantee, it may receive cheaper finance than it would as a "stand-alone" borrower, which has its credit risk assessed independently of the Government guarantee.
- The fee for the guarantee should be appropriately priced, to avoid a competitive advantage over a private sector firm.

2. Authority to Provide and Charge a Fee for Government Guarantee

- Section 19 of the *Public Finance and Audit Act 1987* enables the Treasurer to provide explicit guarantees for actual and contingent liabilities of semi-government authorities. That Act also provides for the Treasurer to apply a fee for guarantees.
- Section 28 of the *Public Corporations Act 1993* also guarantees the liabilities (including contingent liabilities) of public corporations.
- Enabling legislation of individual agencies may provide a statutory (or "automatic") Government guarantee of the borrowings and other obligations of those agencies.
- The *Industries Development Act 1941* and the *Public Corporations Act 1993* enable the Treasurer to give a guarantee and to charge guarantee fees.

3. Agencies that are required to Pay a Guarantee Fee

- Guarantee fees apply to agencies that fall within the following categories:-
 - All agencies within the Public Non-Financial Corporations (PNFC) sector of government with borrowings from the Treasurer or SAFA.
 - All agencies within the Public Financial Corporations (PFC) sector of government with borrowings from the Treasurer or SAFA. (Although SAFA is a PFC, it is noted that it is not subject to guarantee fee payments).
 - Agencies within the General Government (GG) sector of government with borrowings from the Treasurer or SAFA where there exists a clear element of competitive neutrality associated with their debt, or operations, or where it is appropriate that a guarantee fee be charged. The *List of Category 1 and 2 Significant Business Activities* as contained in Appendix A and Appendix B of the State Competitive Neutrality Policy Statement (and updated by the Department of Premier and Cabinet) identifies agencies falling within this category. This list is included at Appendix 2 of this document.
 - Other government entities with borrowings from the Treasurer or SAFA or entities that benefit from the government's guarantee.
- A guarantee fee may also apply to entities in the non-government sector through the *Industries Development Act 1941*.
- The Department of Treasury and Finance (DTF) may impose a guarantee fee on an agency where it believes there to be a clear element of competitive neutrality associated with the agency's debt, or where it is appropriate that a guarantee fee be charged.
- DTF maintains a list of agencies subject to the payment of guarantee fees and agencies that have been exempted.
- Exemptions from the payment of guarantee fees are permitted where an agency is explicitly exempted by legislation or by an administrative determination (e.g. Cabinet or Treasurer's approval).

4. Liabilities Subject to a Guarantee Fee

- Guarantee fees are paid by agencies according to their aggregate level of debt (working capital, short-term and long-term borrowings). Guarantee fees do not apply to an agency's liability provisions, other contingent liabilities or derivative transactions.

5. Determination of an Agency's Stand-Alone Creditworthiness

- The guarantee fee aims to reflect both the benefit to the agency of the Government's backing of its obligations and an appropriate level of return to the Government for accepting the risk of agency default.
- Agencies are charged a guarantee fee rate which DTF deems to be a reasonable rate to adequately reflect the general cost differential between an agency borrowing with the benefit of the government guarantee, versus an agency borrowing on a 'stand-alone' basis.
- The guarantee fee rate is calculated using the spread between SAFA's credit rating and an agency's stand-alone position utilising reference points from the 4 year term to maturity rating curve within the following Standard & Poor's (S&P) investment grade credit rating bands ('BBB', 'A', 'AA').
- If an agency believes its allocated rating band does not adequately reflect its stand-alone risk position, then it can apply to DTF for an assessment of its risk position and the possible assignment of a stand-alone credit rating. Such a request is expected to be the exception rather than normal practice, with the Chief Executive DTF having sole discretion to grant a request, having regard to the cost of undertaking such an assessment versus the possible reduction in guarantee fees payable by the agency due to a higher credit rating.
- DTF may determine an appropriate stand-alone credit rating for the agency following a review of the agency's financial position, with reference to any relevant credit ratings of other entities in the industry in which the agency operates.
- Where agreement on a stand-alone credit rating cannot be reached between DTF and the agency concerned, consideration may be given to using the services of an independent credit rating agency (e.g. S&P).

6. Guarantee Fee Calculation Methodology

- Agencies are charged a guarantee fee rate that is referenced to the 4 year term to maturity rating curve consistent with their stand-alone creditworthiness. The information is based on observable data from Bloomberg Fair Value Corporate curves within the 'BBB', 'A', and 'AA' rating bands.
- Guarantee fee rates on new debt are calculated annually and are based on observable data over the preceding calendar year (1 January to 31 December each year) and once approved by the Treasurer are applicable to new borrowings over the next financial year.
- The approved guarantee fee rates are fixed for the term to maturity of the underlying individual borrowings undertaken by the agencies within the relevant financial year.
- Agencies are notified of the relevant guarantee fee rates applicable for the financial year and the rates are also published on SAFA's internet site.
- The Treasurer has discretion to set manual guarantee fee rates for agencies depending on prevailing circumstances such as severe dislocation in financial market conditions.

7. Payment of Guarantee Fees

- The guarantee fee rate will either be captured in the marginal borrowing rate at the time of the initial borrowing or separately charged.

Appendix 1:

Maintenance and Approval History

Policy	Date
March 2019	Approved by Treasurer on XX XXX 2019 Updated by the Corporate Governance section of the South Australian Government Financing Authority, DTF for Machinery of Government Changes to the Significant Business Activities listing in Appendix 2.
April 2018	Approved by Treasurer on 20 April 2018 Updated by the Corporate Governance section of the South Australian Government Financing Authority, DTF for the removal of \$1m threshold (sections 3 and 4).
March 2016	Approved by Treasurer on 29 April 2016 Updated by Governance and Planning Section of the South Australian Government Financing Authority, DTF.
November 2005	Approved by Treasurer on 22 November 2005. Updated by Governance and Planning Section of the South Australian Government Financing Authority, DTF.

Formatted Table

APPENDIX 2:

Competitive Neutrality: List of Category 1 and 2 Significant Business Activities

The list* can be sourced via the following internet link:

<https://dpc.sa.gov.au/documents/rendition/List-Significant-Business-Activities.pdf>
<http://www.dpc.sa.gov.au/documents/rendition/B47579>

**Please note that DPC is responsible for maintaining this list and the list included in this attachment overleaf was last updated in 2014-2018 and does not reflect recent Machinery of Government changes as at April 2018.*

Category 1 Significant Business Activities

Business activities with an annual revenue in excess of \$2 million, or employing assets with a value in excess of \$20 million.

Category 1 Significant Business Activity	Competitive Neutrality Measure Adopted	Responsible Minister
Department of the Premier and Cabinet		
<ul style="list-style-type: none"> Adelaide Festival Centre Trust* Bass ticketing service Set building workshops Theatre hire services 	Cost Reflective Pricing	Premier
Attorney-General's Department		
<ul style="list-style-type: none"> Public Trustee* - Personal Trusteeship Services 	Commercialisation	Attorney-General
Department of Human Services		
<ul style="list-style-type: none"> Interpreting and Translating Services 	Cost Reflective Pricing	Minister for Human Services
<ul style="list-style-type: none"> Department for Health and Ageing Wellbeing 		
<ul style="list-style-type: none"> Medvet Science Pty Ltd 	Corporatisation	Minister for Health and Wellbeing
<ul style="list-style-type: none"> SA Pathology Research and Diagnostic Pathology Services Statewide Clinical Support SA Medical Imaging Flinders Medical Centre - car parking 	Cost Reflective Pricing	Minister for Health and Wellbeing
Department of Further Education, Employment, Science and Technology and TAFESA		
<ul style="list-style-type: none"> Minister for Employment, Higher Education and 	Minister for Employment, Higher Education and	Minister for Education
<ul style="list-style-type: none"> International program recruitment of full-fee paying overseas students Provision of study tours to overseas students and educators 	Cost Reflective Pricing	Minister for Education

Formatted Table

Government Guarantee Fee Pricing Policy as at 20/02/2019

Department for Environment and Water		
<ul style="list-style-type: none"> Cleland Wildlife Park Seal Bay 	Cost Reflective Pricing	Minister for Environment and Water
Department of Primary Industries and Regions South Australia		
<ul style="list-style-type: none"> Rural Solutions SA (includes Seed Services Australia) 	Cost Reflective Pricing	Minister for <u>Primary Industries and Regional Development</u>
Adelaide Venue Management Corporation*	Corporatisation	Minister for <u>Trade, Tourism and Investment</u>
Adelaide Entertainments Corporation*	Cost Reflective Pricing	Minister for Tourism
Adelaide Cemeteries Authority*	Corporatisation	Minister for Planning
HomeStart Finance*	Commercialisation	Minister for Housing and Urban Development
Forestry SA*	Corporatisation	Minister for <u>Primary Industries and Regional Development</u>
Urban Renewal SA Authority*	Corporatisation	Minister for Housing and Urban Development
Lotteries Commission of South Australia	Corporatisation	Minister for Finance
SA Water Corporation*	Corporatisation	Minister for <u>Environment and Water and the River Murray</u>
West Beach Trust*	Corporatisation	Minister for Planning

* Falls within the A.B.S.'s classification of a Public Trading Enterprise (P.T.E.) or a Public Financial Enterprise (P.F.E.)

Formatted Table

Category 2 Significant Business Activities

All other significant business activities

Category 2 Significant Business Activity	Competitive Neutrality Measure Adopted	Responsible Minister
Department of the Premier and Cabinet		
<ul style="list-style-type: none">• <u>Artlab Australia</u>	Cost Reflective Pricing	Minister for the
Department of Education and Child DevelopmentTAFE SA		
<ul style="list-style-type: none">• Services• Distribution Centre Services• "Bookmark" library software sales and support• Education Development Centre	Cost Reflective Pricing	<u>Minister for Education</u>
Department for Environment and Water and Natural Resources		
<ul style="list-style-type: none">• <u>State Flora</u>• <u>Naracoorte Caves</u>	Cost Reflective Pricing	Minister for Sustainability, Environment
Department for Health and AgeingWellbeing		
<ul style="list-style-type: none">• Modbury Hospital rental accommodation	Cost Reflective Pricing	Minister for Health and <u>Wellbeing</u>
Attorney-General's Department		
<ul style="list-style-type: none">• Attorney-General's Department	Cost Reflective Pricing	Attorney-General
Department of Primary Industries and Regions South Australia		
<ul style="list-style-type: none">• Annual Ryegrass Toxicity Testing for Export Hay (SA Research & Development Institute)• Predlota B and other soil testing for cereal plant pathogens (SA Research & Development Institute)	Cost Reflective Pricing	Minister for Agriculture, Food and Fisheries <u>Primary Industries and Regional Development</u>
	Cost Reflective Pricing	
Department for Communities and Social InclusionHuman Services		
<ul style="list-style-type: none">• Domiciliary Equipment Service• Supported Community Accommodation ServicesSupported	Cost Reflective Pricing	Minister for Communities and Social Inclusion <u>Human Services</u>
	Cost Reflective Pricing	

Formatted Character scale: 100%

Formatted Table

Formatted Table