

Treasurer's Statements

for the year ended
30 June 2018

Attachment A

TREASURER'S STATEMENTS

2017-18

**APPENDIX TO
AUDITOR-GENERAL'S
ANNUAL REPORT**

**TREASURER'S
STATEMENTS**

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

2017-18

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TREASURER'S STATEMENTS — STATEMENT A

SUMMARY OF THE CONSOLIDATED
ACCOUNT FOR THE YEAR ENDED 30 JUNE 2018
(Section 22 (a) (i) *Public Finance and Audit Act 1987*)
(Prepared on a Cash Basis)

	Budget \$	Actual \$
RECEIPTS		
Taxation	3 984 773 000	3 958 032 574
Commonwealth general purpose grants	6 302 600 000	6 419 184 749
Commonwealth specific purpose grants	308 240 000	306 690 792
Commonwealth National Partnership payments	60 835 000	45 150 414
Contributions from state undertakings	298 098 000	391 236 766
Fees and charges	553 896 000	524 924 629
Recoveries	93 143 000	419 920 057
Royalties	251 008 000	236 604 381
Other receipts	477 503 000	1 970 276 969
Total Receipts	<u>12 330 096 000</u>	<u>14 272 021 330</u>
PAYMENTS		
Appropriation Act	13 942 460 000	14 266 706 547
Specific appropriation authorised in various Acts	110 411 000	124 285 518
Total Payments	<u>14 052 871 000</u>	<u>14 390 992 065</u>
CONSOLIDATED ACCOUNT DEFICIT	<u><u>1 722 775 000</u></u>	<u><u>118 970 735</u></u>



Hon Rob Lucas MLC, Treasurer

TREASURER'S STATEMENTS — STATEMENT A

COMPARATIVE STATEMENT OF THE ESTIMATED AND ACTUAL RECEIPTS
TO THE CONSOLIDATED ACCOUNT OF THE GOVERNMENT OF SOUTH AUSTRALIA
FOR THE YEAR ENDED 30 JUNE 2018
(Section 22 (a) (i) *Public Finance and Audit Act 1987*)
(Prepared on a Cash Basis)

	Budget 2017-18	Actual 2017-18
Receipts	\$	\$
Taxation receipts		
Payroll tax	1 398 205 000	1 462 118 077
Commonwealth places mirror payroll tax ^(a)	24 500 000	25 559 278
Stamp duties	1 489 005 000	1 468 387 855
Commonwealth places mirror stamp duties ^(a)	268 000	249 844
Land tax	599 199 000	605 045 020
Commonwealth places mirror land tax ^(a)	1 500 000	1 510 054
Other taxes on property	—	4 500
Gaming machines tax	275 874 000	267 968 244
Contribution from SA Lotteries	72 168 000	75 393 072
Contribution from casino operations	18 300 000	16 532 970
Contribution from on-course totalizators, bookmakers and small lotteries	2 754 000	2 858 438
Betting Operations Tax ^(b)	30 000 000	32 405 222
South Australian major bank levy ^(c)	73 000 000	—
Total taxation receipts	3 984 773 000	3 958 032 574
Commonwealth general purpose payments		
GST revenue grants	6 302 600 000	6 419 184 749
Total Commonwealth general purpose payments	6 302 600 000	6 419 184 749
Commonwealth specific purpose payments ^(d)		
Council of Australian Governments funding arrangements	308 240 000	306 690 792
Natural Disaster Relief and recovery arrangements	—	—
Total Commonwealth specific purpose payments	308 240 000	306 690 792
Commonwealth National Partnership payments ^(e)		
Council of Australian Governments funding arrangements	60 835 000	45 150 414
Total Commonwealth National Partnership payments	60 835 000	45 150 414

(a) 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.

(b) A place of consumption betting operations tax of 15 percent on the net state wagering revenue of all wagering operations offering services to South Australia will apply from 1 July 2017

(c) A South Australian major bank levy was to be introduced from 1 July 2017 however this legislation did not pass the South Australian Parliament.

(d) Refers only to those Commonwealth specific purpose payments paid to the Consolidated Account.

(e) Refers only to National Partnership payments that are paid to the Consolidated Account. 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.

TREASURER'S STATEMENTS — STATEMENT A

COMPARATIVE STATEMENT OF THE ESTIMATED AND ACTUAL RECEIPTS TO THE CONSOLIDATED ACCOUNT, 2017-18 — *continued*

	Budget 2017-18	Actual 2017-18
Receipts (continued)	\$	\$
Contributions from state undertakings		
Adelaide Cemeteries Authority		
Local government rate equivalent	98 000	68 666
Adelaide Venue Management Corporation		
Dividend	1 600 000	1 600 000
Arrangements with private electricity entities		
Local government rate equivalent	248 000	243 268
Department of Planning, Transport and Infrastructure		
Income tax equivalent	2 614 000	35 324
Local government rate equivalent	1 041 000	1 966 844
Flinders Ports		
Payment in lieu of other taxes	2 625 000	5 176 561
Forestry SA		
Dividend	5 962 000	—
Funds SA		
Local government rate equivalent	233 000	—
HomeStart Finance		
Dividend	6 510 000	19 104 485
Income tax equivalent	4 650 000	6 234 442
Public Trustee Office		
Dividend	381 000	899 000
Income tax equivalent	251 000	267 354
Renewal SA		
Dividend	13 853 000	9 149 576
Income tax equivalent	3 178 000	4 300 000
Local government rate equivalent	3 534 000	785 934
Return to Work Corporation of South Australia		
Income tax equivalent	—	73 371 000
South Australian Water Corporation		
Dividend	138 768 000	139 412 000
Income tax equivalent	81 636 000	75 986 236
Local government rate equivalent	1 979 000	1 805 249
Scope Global Pty Ltd (formerly Austraining Pty Ltd)		
Income tax equivalent	600 000	—
South Australian Government Employee Residential Properties		
Dividend	1 706 000	3 412 000
Income tax equivalent	465 000	—
South Australian Government Financing Authority		
Dividend	15 700 000	26 400 000
Income tax equivalent	10 380 000	20 972 542
West Beach Trust		
Income tax equivalent	86 000	46 285
Total contributions from state undertakings	298 098 000	391 236 766

TREASURER'S STATEMENTS — STATEMENT A

COMPARATIVE STATEMENT OF THE ESTIMATED AND ACTUAL RECEIPTS TO THE CONSOLIDATED ACCOUNT, 2017-18 — *continued*

	Budget 2017-18	Actual 2017-18
Receipts (continued)	\$	\$
Fees and charges ^(f)		
Auditor-General's Department — fees for audit and other sundry receipts	15 075 000	15 069 925
Court fines	67 458 000	74 691 733
Court regulatory fees	37 471 000	21 010 310
Guarantee fees	155 224 000	146 395 865
Infringement notice schemes — expiation fees	72 541 000	70 358 922
Land and business regulations	1 789 000	—
Land Services regulatory fees	204 120 000	197 265 977
Small lotteries	181 000	—
Sundry fees	37 000	131 897
Total fees and charges	553 896 000	524 924 629
Recoveries		
Adelaide Oval Sublease Fees	400 000	400 000
Commonwealth Natural Disaster Relief	—	4 038 687
Department of Planning, Transport and Infrastructure — indentured ports	10 621 000	20 556 064
Department of Environment, Water and Natural Resources — Qualco Sunlands	250 000	—
Essential Services Commission of South Australia	13 356 000	13 356 496
Government Banking Contract Rebate	1 136 000	1 901 943
Helicopter service — recovery of costs and sponsorships	1 071 000	1 865 500
Housing Loan Redemption Fund	—	11 580 642
Independent Gaming Corporation contribution to Gamblers Rehabilitation Fund	2 000 000	2 000 000
Metropolitan Drainage Fund	7 000	—
National Tax Equivalent Program	50 000	—
NRM Levy - Treasurer's Water Licences	376 000	—
Return of cash by Defence SA to Consolidated Account following the transfer of the Techport Common User Facility to the Commonwealth	30 377 000	30 377 000
Return of cash to Consolidated Account — cash alignment policy	—	316 405 000
Return of deposit account balances	—	6 803 219
Return of deposit account balances — superannuation	30 000 000	—
SAMDNRM	—	2 000 000
Sale of government publications and subscriptions	212 000	—
Sundry recoupment	961 000	31 696
UBET annual fee	—	1 150 000
Unclaimed monies and personal property	2 326 000	7 453 810
Total recoveries	93 143 000	419 920 057

(f) Refers to only those fees and charges paid to the Consolidated Account.

TREASURER'S STATEMENTS — STATEMENT A

COMPARATIVE STATEMENT OF THE ESTIMATED AND ACTUAL RECEIPTS TO THE CONSOLIDATED ACCOUNT, 2017-18 — *continued*

	Budget 2017-18	Actual 2017-18
Receipts (continued)	\$	\$
Royalties		
Department of Premier and Cabinet ^(g)	251 008 000	236 604 381
Total royalties	251 008 000	236 604 381
Other receipts		
Interest		
Interest on investments	120 849 000	102 698 304
Interest recoveries from general government entities	1 703 000	972 305
Interest recoveries from the private sector	95 000	—
Repayment of advances		
Administered items for the Department of Planning, Transport and Infrastructure	209 000	320 987
Department for Health and Ageing	3 546 000	3 546 308
Department of Primary Industries and Regions	1 000 000	4 809 647
Renmark Irrigation Trust	79 000	82 787
Royal Zoological Society of South Australia	263 000	262 672
Sea Dragon Lodge	—	5 852
Repayment of equity		
Adelaide Festival Centre Trust	—	10 697 000
South Australian Water Corporation	63 780 000	—
Defence SA ^(h)	101 823 000	101 823 126
Other		
Other recoveries	7 732 000	4 747
Sale of land and buildings	176 424 000	140 053 234
Land Services Group ⁽ⁱ⁾	—	1 605 000 000
Total other receipts	477 503 000	1 970 276 969
Total Consolidated Account receipts	12 330 096 000	14 272 021 330

^(g) Refers to the transition of the Resources and Energy Group of the Department of State Development to the Department of the Premier and Cabinet, effective as of 1 April 2017.

^(h) Relates to sale of Techport Common User Facility and associated assets to the Commonwealth Government.

⁽ⁱ⁾ Reflects proceeds from appointing an exclusive service provider for land services.

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 2018
(Section 22 (a) (i) *Public Finance and Audit Act 1987*)
(Prepared on a Cash Basis)

	Budget 2017-18	Actual 2017-18
	\$	\$
Payments for which specific appropriation is authorised in various Acts		
Salaries and allowances		
Agent-General — pursuant to <i>Agent-General Act 1901</i>	157 000	136 388
Auditor-General — pursuant to <i>Public Finance and Audit Act 1987</i>	326 000	330 297
Commissioners of Environment, Resource and Development Court — pursuant to <i>Remuneration Act 1990</i>	1 188 000	1 184 241
Commissioner of Police — pursuant to <i>Police Act 1998</i>	465 000	612 259
State Coroner and Deputy Coroner — pursuant to <i>Remuneration Act 1990</i>	890 000	1 215 006
Electoral Commissioner and Deputy Electoral Commissioner — pursuant to <i>Electoral Act 1985</i>	446 000	489 368
Electoral District Boundaries Commission — pursuant to <i>Constitution Act 1934</i>	—	—
Governor — pursuant to <i>Constitution Act 1934</i>	355 000	344 397
Health and Community Services Complaints Commissioner — Pursuant to <i>Remuneration Act 1990</i>	128 000	148 230
Judges— pursuant to <i>Remuneration Act 1990</i> —		
Chief Justice	726 000	731 561
Judges and Masters	22 724 000	23 632 933
Magistrates — pursuant to <i>Remuneration Act 1990</i>	15 726 000	15 655 764
Members of various standing committees — pursuant to <i>Parliamentary Remuneration Act 1990 and Parliamentary Committees Act 1991</i>	253 000	169 925
Ombudsman — pursuant to <i>Ombudsman Act 1972</i>	408 000	392 482
Parliamentary salaries and electorate other allowances — pursuant to <i>Parliamentary Remuneration Act 1990</i>		
Ministers, officers and members of parliament	18 506 000	18 256 941
Senior Judge and judges of the Industrial Relations Court and Commission — pursuant to <i>Remuneration Act 1990</i>	2 010 000	1 941 183
Solicitor-General — pursuant to <i>Solicitor-General Act 1972</i>	666 000	607 069
South Australian Civil and Administrative Tribunal — pursuant to <i>Remuneration Act 1990</i>	600 000	765 714
Valuer-General — pursuant to <i>Valuation of Land Act 1971</i>	141 000	205 844
Total salaries and allowances	65 715 000	66 819 601
Other		
Compensation for injuries resulting from criminal acts — pursuant to <i>Victims of Crime Act 2001</i>	8 639 000	8 639 000
Electoral Commission Public Funding	—	6 051 000
First Home Owner Grant — pursuant to <i>First Home and Housing Construction Grants Act 2000 (formerly First Home Owner Grant Act 2000)</i>	36 057 000	42 775 917
Total other	44 696 000	57 465 917
Total payments for which specific appropriation is authorised in various Acts	110 411 000	124 285 518

TREASURER'S STATEMENTS — STATEMENT A

COMPARATIVE STATEMENT OF THE ESTIMATED AND ACTUAL PAYMENTS FROM THE CONSOLIDATED ACCOUNT, 2017-18 — *continued*

	Budget			Actual ⁽ⁱ⁾
	<i>(Appropriation Act 2017)</i>			2017-18
	Initial Section 4(1)	Transfers Section 5	Balance	
Payments from Appropriation Act	\$	\$	\$	\$
Attorney-General's Department	117 786 000		117 786 000	112 457 000
Administered items for the Attorney-General's Department	94 269 000		94 269 000	126 184 000
Auditor-General's Department	17 219 000		17 219 000	17 219 000
Courts Administration Authority	94 066 000		94 066 000	81 089 000
Defence SA	18 478 000		18 478 000	18 457 000
Department for Child Protection	479 666 000		479 666 000	519 620 000
Department for Correctional Services	341 779 000		341 779 000	341 501 000
Department for Education ^(k)	2 506 014 000		2 506 014 000	2 485 722 000
Administered items for the Department for Education ^(k)	254 385 000		254 385 000	260 413 000
Department for Health and Wellbeing ^(l)	3 748 814 000		3 748 814 000	3 851 857 000
Department of Human Services ^(m)	1 157 391 000		1 157 391 000	1 263 685 000
Administered items for the Department of Human Services ^(m)	196 289 000		196 289 000	195 845 000
Department for Environment and Water ⁽ⁿ⁾	153 209 000		153 209 000	153 699 000
Administered items for the Department for Environment and Water ⁽ⁿ⁾	27 551 000		27 551 000	22 918 000
Department of Planning, Transport and Infrastructure	860 537 000	407 000	860 944 000	869 844 000
Administered items for the Department of Planning, Transport and Infrastructure	9 208 000		9 208 000	9 128 000
Department of Primary Industries and Regions	108 461 000		108 461 000	111 721 547
Administered items for the Department of Primary Industries and Regions	4 788 000		4 788 000	4 788 000
Department of the Premier and Cabinet	260 146 000		260 146 000	266 728 000
Administered items for the Department of the Premier and Cabinet	1 976 000		1 976 000	1 976 000
Department of State Development	683 049 000		683 049 000	683 049 000
Administered Items for the Department of State Development	13 911 000		13 911 000	13 911 000
Department of Treasury and Finance	70 268 000		70 268 000	120 765 000
Administered items for the Department of Treasury and Finance	1 752 379 000		1 752 379 000	1 752 379 000
Electoral Commission of South Australia	17 332 000		17 332 000	20 673 000
Administered Items for Electoral Commission of South Australia	456 000		456 000	810 000
House of Assembly	7 485 000		7 485 000	7 485 000
Independent Gambling Authority	1 849 000		1 849 000	1 849 000
Joint Parliamentary Services	12 396 000		12 396 000	12 396 000
Administered Items for Joint Parliamentary Services	2 638 000		2 638 000	2 667 000
Legislative Council	5 367 000		5 367 000	5 367 000
Local Government Grants Commission	407 000	- 407 000	—	—
Minister for Tourism, Trade and Investment ^(o)	5 039 000		5 039 000	5 039 000
Nuclear Fuel Cycle Royal Commission Engagement and Response Agency	—		—	—
South Australian Mental Health Commission	2 011 000		2 011 000	2 011 000

TREASURER'S STATEMENTS — STATEMENT A

COMPARATIVE STATEMENT OF THE ESTIMATED AND ACTUAL PAYMENTS FROM THE CONSOLIDATED ACCOUNT, 2017-18 — *continued*

	Budget			Actual ⁽ⁱ⁾
	(Appropriation Act 2017)			2017-18
	Initial Section 4(1)	Transfers Section 5	Balance	
Payments (continued)	\$	\$	\$	\$
South Australia Police	821 399 000	—	821 399 000	817 216 000
Administered items for South Australia Police	59 000	—	59 000	59 000
South Australian Tourism Commission	89 112 000	—	89 112 000	100 908 000
State Governor's Establishment	5 271 000	—	5 271 000	5 271 000
Total payments appropriated for administrative units, statutory authorities and ministers	13 942 460 000	—	13 942 460 000	14 266 706 547
Payments for which specific appropriation is authorised in various Acts	110 411 000	—	110 411 000	124 285 518
Total Consolidated Account payments	14 052 871 000	—	14 052 871 000	14 390 992 065

⁽ⁱ⁾ Actual payments includes those authorised under other provisions of the *Public and Finance Audit Act 1987* (refer to Statement K)

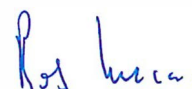
^(k) As a result of machinery of government changes during 2017-18, the Department for Education and Child Development was altered to the Department for Education

^(l) As a result of machinery of government changes during 2017-18, the Department for Health and Ageing was altered to the Department for Health and Wellbeing

^(m) As a result of machinery of government changes during 2017-18, the Department for Communities and Social Inclusion was altered to the Department of Human Services

⁽ⁿ⁾ As a result of machinery of government changes during 2017-18, the Department of Environment, Water and Natural Resources was altered to the Department for Environment and Water

^(o) The Minister for Tourism was abolished effective 22nd March and replaced with Minister for Trade, Tourism and Investment



Hon Rob Lucas MLC, Treasurer

TREASURER'S STATEMENTS — STATEMENT B

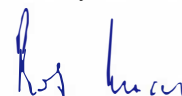
SUMMARY OF MOVEMENTS OF FUNDS OF THE TREASURER DURING THE YEAR ENDED 30 JUNE 2018

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

(Prepared on a Cash Basis)

	2017-18	2016-17
	\$'000	\$'000
SOURCE OF FUNDS		
Consolidated Account Receipts —		
Taxation	3 958 032	4 034 833
Commonwealth General Purpose Grants	6 419 185	5 920 240
Commonwealth Specific Purpose Grants	306 691	303 525
Commonwealth National Partnership Payments	45 150	11 785
Contributions from State Undertakings	391 237	269 512
Fees and Charges	524 925	502 697
Recoveries	419 920	871 543
Royalties	236 604	214 104
Other Receipts	1 970 277	200 433
Total Receipts	14 272 021	12 328 672
Increase in balance of Special Deposit Accounts	832 571	1 487 379
Increase in balance of Deposits lodged with the Treasurer	150 419	—
Increase in borrowings from the South Australian Government Financing Authority ^(a)	118 971	617 567
Decrease in cash at bank	—	10 733
Decrease in deposits by the Treasurer with LGFA	652	1 485
Decrease in the value of cheques drawn but not presented/Deposits not credited	—	—
Decrease in balance of Imprest Accounts	3	329
	15 374 637	14 446 165
APPLICATION OF FUNDS		
Consolidated Account Payments	14 390 992	12 946 239
Decrease in balance of Deposits lodged with the Treasurer	—	196 733
Increase in deposits by the Treasurer with SAFA	578 971	1 277 567
Increase in cash at bank	350 342	—
Increase in the value of cheques drawn but not presented/deposits not credited	54 332	25 626
	15 374 637	14 446 165

^(a) As reported in Statement A and Statement J, the Consolidated Account deficit for 2017-18 was funded by the Treasurer's borrowings from the South Australian Government Financing Authority.




Hon Rob Lucas MLC, Treasurer

TREASURER'S STATEMENTS — STATEMENT C

FUNDS OF THE TREASURER AS AT 30 JUNE 2018
(Section 22 (a) (xiv) *Public Finance and Audit Act 1987*)

	Jun-18 \$'000	Jun-17 \$'000
BALANCE OF FUNDS		
CONSOLIDATED ACCOUNT — see Statement A	—	—
SPECIAL DEPOSIT ACCOUNT BALANCES — see Statement F	6,871,944	6,039,373
DEPOSITS LODGED WITH THE TREASURER — see Statement G	922 312	771 894
CHEQUES DRAWN BUT NOT PRESENTED/DEPOSITS NOT CREDITED	- 68 568	- 14 237
	<u>7 725 688</u>	<u>6 797 030</u>
REPRESENTED BY		
CASH AT BANK	629 064	278 722
DEPOSITS WITH SOUTH AUSTRALIAN GOVERNMENT FINANCING AUTHORITY — see Statement J	7 018 891	6 439 920
DEPOSITS WITH LOCAL GOVERNMENT FINANCING AUTHORITY OF SA — see Statement E	21 167	21 819
DEPARTMENTAL IMPREST ACCOUNTS — see Statement H	—	3
PRIOR YEAR ADJUSTMENT CHEQUES DRAWN BUT NOT PRESENTED/DEPOSITS NOT CREDITED ^(a)	56 566	56 566
	<u>7 725 688</u>	<u>6 797 030</u>

^(a) Prior year adjustment to reconcile historical differences between the clearing accounts recognised in the Treasurer's central general ledger and agencies' general ledgers. The prior year adjustment will be further evaluated during 2018-19 to ensure it is correctly classified.



Hon Rob Lucas MLC, Treasurer

TREASURER'S STATEMENTS — STATEMENT D

ABSTRACT OF CONSOLIDATED ACCOUNT RECEIPTS AND PAYMENTS FOR OPERATING ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2018 ^(a)

(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—

	\$'000	\$'000	\$'000	\$'000
	Payments	Recoveries	Cost	
Department of the Premier and Cabinet	264 325		264 325	
State Governor's Establishment	5 271		5 271	
South Australian Tourism Commission	100 908		100 908	
Minister for Tourism	5 039		5 039	
Auditor-General's Department	17 219	15 070	2 149	
Department of Treasury and Finance	1 865 239	2 963 403	-1 098 164	
Independent Gambling Authority	1 849		1 849	
Department of State Development	672 775	236	672 539	
Defence SA	18 457	158 554	- 140 097	
Department of Primary Industries and Regions	106 387		106 387	
Attorney-General's Department	238 641	76 637	162 004	
Courts Administration Authority	81 089	20 987	60 102	
Department for Correctional Services	321 338		321 338	
South Australia Police	817 275	69 728	747 547	
Electoral Commission of South Australia	21 483	20	21 463	
Department for Education ^(b)	2 746 135		2 746 135	
Department for Health and Wellbeing ^(c)	3 851 857		3 851 857	
Department of Human Services ^(d)	1 459 530	4 750	1 454 780	
Department for Environment and Water ^(e)	176 617	6 722	169 895	
Department of Planning, Transport and Infrastructure	617 124	220 544	396 580	
Legislature	27 915		27 915	
South Australian Mental Health Commission	2 011		2 011	
Department for Child Protection	519 620		519 620	
Payments authorised under various acts	124 285		124 285	
Total	14 062 389	3 536 651	10 525 738	

TOTAL NET COST TO CONSOLIDATED ACCOUNT FOR OPERATING ACTIVITIES

10 525 738

^(a) 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.

^(b) As a result of machinery of government changes during 2017-18, the Department for Education and Child Development was altered to the Department for Education

^(c) As a result of machinery of government changes during 2017-18, the Department for Health and Ageing was altered to the Department for Health and Wellbeing

^(d) As a result of machinery of government changes during 2017-18, the Department for Communities and Social Inclusion was altered to the Department of Human Services

^(e) As a result of machinery of government changes during 2017-18, the Department of Environment, Water and Natural Resources was altered to the Department for Environment and Water

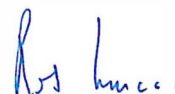
TREASURER'S STATEMENTS — STATEMENT D - *continued*

ABSTRACT OF CONSOLIDATED ACCOUNT RECEIPTS AND PAYMENTS FOR OPERATING ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2018 ^(a)
(Section 22 (a) (iii) *Public Finance and Audit Act 1987*)

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

	\$'000	\$'000	\$'000
State Taxation —			
Payroll tax	1 462 118		
Stamp duties	1 468 388		
Land tax	605 045		
Commonwealth places mirror tax	27 319		
Other taxes on property	5		
Gaming machines tax	267 968		
Contribution from Lotteries Commission	75 393		
Contribution from casino operations	16 533		
Contribution from Totalizator Agency Board	2 858		
Betting Operations Tax	<u>32 405</u>		
Total Receipts from State Taxation		3 958 032	
Commonwealth government general purpose grants		6 419 185	
Royalties		236 604	
Total Direct Receipts			<u>10 613 821</u>
LEAVING A SURPLUS ON ACCOUNT OF OPERATING ACTIVITIES FOR THE YEAR OF			88 083
THIS WAS INCREASED BY THE NET OF —			
Payments for investing activities		- 324 232	
Payments for financing activities		- 4 370	
Receipts from investing activities		121 548	
			<u>- 207 054</u>
RESULTING IN A CONSOLIDATED ACCOUNT DEFICIT FOR THE YEAR OF			<u><u>- 118 971</u></u>

(a) This statement meets the requirements of Section 22 (a) (iii) of the *Public Finance and Audit Act 1987*, which specifies a statement showing the 'net recurrent cost to the Consolidated Account'. The categorisation of Consolidated Account transactions as recurrent or capital has been replaced with classifications contained in the Generally Accepted Accounting Principles. Consequently amounts described in this statement as operating activities correspond to transactions of a 'recurrent' nature and similarly investing and financing activities correspond to the transactions of a 'capital' nature.



Hon Rob Lucas MLC, Treasurer

TREASURER'S STATEMENTS — STATEMENT E

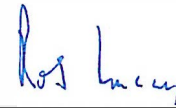
ORGANISATIONS (OTHER THAN THE SOUTH AUSTRALIAN GOVERNMENT FINANCING AUTHORITY)
WITH WHICH THE TREASURER HAS INVESTED FUNDS DURING
THE YEAR ENDED 30 JUNE 2018

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

Local Government Finance Authority of South Australia

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

At 30 June 2018 the amount invested with the Local Government Finance Authority of South Australia under these arrangements was \$21.2 million.



Hon Rob Lucas MLC, Treasurer

TREASURER'S STATEMENTS — STATEMENT F

SPECIAL DEPOSIT ACCOUNTS — BALANCES AT 30 JUNE 2018

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

Account	Balance \$
Interest bearing—	
Adelaide Convention Centre Future Asset Replacement Account	8 850 417
Adelaide Convention Centre Operating Account	31 061 912
Adelaide Dolphin Sanctuary Fund	1 421
ANZAC Day Commemoration Fund	52 758
Barossa Wine Industry Fund	721 185
Building the Education Revolution	—
Citrus Growers Fund	91 164
Clare Valley Wine Industry Fund	166 129
Commonwealth Funding for Specific Projects	2 515 054
Community Emergency Services Fund	32 200 939
Community Road Safety Fund	3 875 511
Concessional Loans Schemes Special Deposit Account	10 219 571
Coorong, Lower Lakes and Murray Mouth (CLLMM) Recovery Project	13 224 104
Country Equalisation Scheme	18 487 671
Dog Fence Fund	163 656
Electricity Sale/Lease Proceeds Account	—
Eyre Peninsula Grain Growers Rail Fund	8 349
Gamblers Rehabilitation Fund	268 602
Governors' Pensions Account	6 327
Grain Industry Fund	2 200 533
Grain Industry Research and Development Fund	123 062
Health, Community and Disability Services Ministerial Council	22 219 374
HIH Builders' Indemnity Assistance Account	2 802 866
Homes for Incurables Trust	1 160 510
Housing Loans Redemption Fund	—
Indigenous Program for Specific Projects	36 436 971
Judges' Pensions Account	20 858
Local Government Disaster Fund	1 444 632
Murray Futures Fund	21 637 218
National Landcare Program	336 802
National Rail Safety Reform Account	10 790
Parliamentary Superannuation Scheme Account	8 286
Peter Stephens Trust	71 851
Planning and Infrastructure Urban Growth Fund — Developer Contributions	4 798 997
Police Superannuation Scheme Contribution Account	352 748
Public Trustee Office Operating Account	1 337 620
Rural Finance Account	32 671 317
Rural Industry Adjustment and Development Fund	24 785 969
SA Grape Growers Industry Fund	488 168
South Australian Aboriginal Heritage Fund	1 129 917
South Australian Ambulance Superannuation Scheme	878 620
South Australian Local Government Grants Commission Account	1 277 228
South Australian River Murray Sustainability Fund	8 662 153
South Australian Riverland Floodplains Integrated Infrastructure Project	43 265 473
South Australian Superannuation Fund Account	8 843 789
Southern State Superannuation Fund Account	23 769 080

TREASURER'S STATEMENTS — STATEMENT F — *continued*

SPECIAL DEPOSIT ACCOUNTS — BALANCES AT 30 JUNE 2018
(Section 22 (a) (v) (C) *Public Finance and Audit Act 1987*)

Account	Balance
	\$
Interest bearing—<i>continued</i>	
Supported Residential Facilities Indemnity Fund	48 116
Treasury — Asset Management Account	2 751 174
Victims of Crime Fund	156 303 804
Sub-Total	521 752 695
Non-interest bearing—	
Accrual Appropriation Excess Funds	865 424 542
Adelaide Oval Redevelopment	3 073 645
Attorney-General's Administered Items Account	121 294 418
Attorney-General's Operating Account	2 248 396
Auditor-General's Administered Items Account	236 594
Auditor-General's Operating Account	3 358 363
Charitable and Social Welfare Fund	62 737
Child Protection Operating Account	29 291 535
CIMR Transitional Arrangements 1	—
CIMR Transitional Arrangements 2	—
CIMR Transitional Arrangements 3	—
CIMR Transitional Arrangements 4	—
Commonwealth Mirror Taxes on Commonwealth Places Revenue Account	—
Community Development Fund	—
Complementary State Natural Resource Management Program	306 030
Correctional Services Operating Account	28 040 846
Defence SA	6 578 070
Education Administered Items Account	36 603 096
Education Operating Account	101 502 705
Electoral Commission of South Australia Operating Account	3 653 053
Environment and Water Administered Items Account	1 321 226
Environment and Water Operating Account	24 678 404
Environment Protection Authority Operating Account	19 034 356
Essential Services Commission of SA	8 818 807
Health and Wellbeing Administered Items Account	19 678 674
Health and Wellbeing Operating Account	300 302 427
Highways Fund	3 377 148 974
Hospitals Fund	—
Human Services Administered Items Account	52 292 845
Human Services Operating Account	83 330 306
Industry Financial Assistance Account	34 627 561
Investment Attraction South Australia	17 877 004
Legislature Operating Account	3 074 439
Local Government Disaster Fund	21 166 634
Minister for Finance - Super SA Select	—
Motor Vehicles — Clearing Account	60 532 770
NRAH Operating Account	—
Nuclear Fuel Cycle Royal Commission Consultation and Response Agency	—
Office of the Industry Advocate	136 715

TREASURER'S STATEMENTS — STATEMENT F — *continued*

SPECIAL DEPOSIT ACCOUNTS — BALANCES AT 30 JUNE 2018
(Section 22 (a) (v) (C) *Public Finance and Audit Act 1987*)

Account	Balance
	\$
Non-interest bearing—<i>continued</i>	
Parliamentary Budget Advisory Service	—
Planning, Transport and Infrastructure Administered Items Account	1 479 128
Planning, Transport and Infrastructure Operating Account	368 194 511
Police and Emergency Services Administered Items Account	14 969 051
Police Operating Account	48 239 618
Premier and Cabinet Administered Items Account	29 954 919
Premier and Cabinet Operating Account	129 605 976
Primary Industries and Regions Administered Items Account	575 292
Primary Industries and Regions Operating Account	12 107 412
Professional Standards Council Fund	214 759
Regional Roads and Infrastructure Fund	15 000 000
Riverbank Authority Operating Account	2 074 874
SA Lotteries Commission Operations Account	377 476
SA Mental Health Commission Operating Account	629 844
Sale of Government Land and Property	7 488 917
Save the River Murray Fund	2 451 065
Save the River Murray Voluntary Contributions Fund	4 415
South Australian Film Corporation Unclaimed Investor Returns Account	55 212
Sport and Recreation Fund	3 322 002
State Development Administered Items Account	531 751
State Development Operating Account	55 201 045
State Governor's Establishment Operating Account	1 574 485
State Procurement Board Account	1 073 036
Support Services to Parliamentarians	5 776 634
Surplus Cash Working Account	—
TAFE SA	54 561 189
Treasurer's Interest in the National Wine Centre	564 984
Treasury and Finance Administered Items — Intergovernmental Agreement on Federal Financial Relations	26 045 078
Treasury and Finance Administered Items Account	314 833 905
Treasury and Finance Operating Account	27 397 996
Treasury — Working Account	191 485
Sub-Total	6 350 191 228
TOTAL SPECIAL DEPOSIT ACCOUNTS	6 871 943 923



Hon Rob Lucas MLC, Treasurer

TREASURER'S STATEMENTS-STATEMENT F (1)

SPECIAL DEPOSIT ACCOUNTS IN OPERATION AT 30 JUNE 2018
(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 Convention Centre Future Asset Replacement Account	To record all receipts and payments associated with surplus cash balances generated by the Adelaide Convention Centre for future asset replacement.
Adelaide Convention Centre Operating Account	To record receipts and disbursements relating to the operation of the Adelaide Convention Centre and borrowings by the Minister of Tourism.
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.
ANZAC Day Commemoration Fund	To record the receipts and payments relating to the ANZAC Day Commemoration Fund in accordance with the <i>ANZAC Day Commemoration Act 2005</i> .
Attorney-General's Administered Items Account	To receive administered items appropriation for the Department pursuant to the annual <i>Appropriation Act</i> and to disburse the associated payments.
Attorney-General's Operating Account	To record all of the activities of the Department including operating and investing expenditures, revenue from various activities, injections of funds provided from the Consolidated Account and borrowings. This includes the recording of transactions that are consequent to machinery of government changes affecting the agency.
Auditor-General's Administered Items Account	To receive administered items appropriation for the Department pursuant to the annual <i>Appropriation Act</i> and to disburse the associated payments.
Auditor-General's Operating Account	To record all activities of the Department (excluding those administered by the Auditor-General's Department) including recurrent expenditure, revenue from various activities, injections of funds provided from the Consolidated Account and borrowings.
Barossa Wine Industry Fund	To record receipts and payments relating to the Barossa wine industry in accordance with the Primary Industries Funding Schemes (Barossa Wine Industry Fund) Regulations.
Building the Education Revolution	To record the activities in relation to the Bilateral Agreement on the Nation Building and Jobs Plan (Building the Education Revolution Program) for government schools.
Charitable and Social Welfare Fund	To record receipts and disbursements associated with the <i>Gaming Machines (Miscellaneous) Amendment Bill 1996</i> relating to supporting the work of not-for-profit charities and community based social welfare organisations.

TREASURER'S STATEMENTS — STATEMENT F (1) — *continued*

SPECIAL DEPOSIT ACCOUNTS IN OPERATION AT 30 JUNE 2018 — *continued*
(Section 22 (a) (v) (B) *Public Finance and Audit Act 1987*)

Account	Purpose
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.
CIMR Transitional Arrangements 1	To record all transitional activities associated with Compulsory Third Party Insurance Market Reforms (CIMR).
CIMR Transitional Arrangements 2	To record all transitional activities associated with Compulsory Third Party Insurance Market Reforms (CIMR).
CIMR Transitional Arrangements 3	To record all transitional activities associated with Compulsory Third Party Insurance Market Reforms (CIMR).
CIMR Transitional Arrangements 4	To record all transitional activities associated with Compulsory Third Party Insurance Market Reforms (CIMR).
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</i> .
Commonwealth Funding Received for Specific Projects	To record all activities associated with funding provided by the Commonwealth for specific projects (interest bearing).
Commonwealth Mirror Taxes on Commonwealth Places Revenue Account	To receive amounts that are levied pursuant to the <i>Commonwealth Places (Mirror Taxes) Act 1998</i> of the Commonwealth as contemplated by the arrangements entered into by the State and the Commonwealth pursuant to that Act and to the <i>Commonwealth Places (Mirror Taxes Administration) Act 1999</i> of the State, and to deal with those amounts as contemplated by those Acts and arrangements.
Community Development Fund	To record the receipts and disbursements associated with the <i>Gaming Machines (Miscellaneous) Amendment Bill 1996</i> relating to the provision of government health, welfare or education services and financial assistance for non government welfare agencies and community development.
Community Emergency Services Fund	To record all of the activities of the Community Emergency Services Fund as outlined in Parts 3 and 4 of the <i>Emergency Services Funding Act 1998</i> and any amendments as approved by Parliament.
Community Road Safety Fund	To receive revenue derived from anti-speeding devices and other monies approved by both the Minister and the Treasurer and to make payments for road safety programs and policing.
Complementary State Natural Resource Management Program	To receive funds from the Commonwealth, State and other sources for application towards the Complementary State Natural Resources Management Program.

TREASURER'S STATEMENTS — STATEMENT F (1) — *continued*

SPECIAL DEPOSIT ACCOUNTS IN OPERATION AT 30 JUNE 2018 — *continued*
(Section 22 (a) (v) (B) *Public Finance and Audit Act 1987*)

Account	Purpose
Concessional Loans Schemes Special Deposit Account	To record all the financial transactions undertaken by PIRSA in respect of loan funds, and funds contributed towards scheme operating costs, received by the South Australian Government from the Federal Government and made available to PIRSA for the purpose of the delivery by PIRSA of the Federal Government's Concessional Loan Scheme, including funds PIRSA receives and repays to the Consolidated Account and funds PIRSA pays to and receives from recipients of loans under the scheme.
Coorong, Lower Lakes and Murray Mouth (CLLMM) Recovery Project	To record and identify all funds received and expended for the CLLMM Recovery Project.
Correctional Services Operating Account	To record all the activities of the Department including operating and investing expenditures, revenue from various activities, injections of funds provided from the Consolidated Account and borrowings.
Country Equalisation Scheme	To record injections of funds provided from the Consolidated Account, and to make 'refund' payments to electricity retailers in accordance with the Country Equalisation Scheme.
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.
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.

TREASURER'S STATEMENTS — STATEMENT F (1) — *continued*

SPECIAL DEPOSIT ACCOUNTS IN OPERATION AT 30 JUNE 2018 — *continued*
(Section 22 (a) (v) (B) *Public Finance and Audit Act 1987*)

Account	Purpose
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 Consolidated Account and borrowings.
Essential Services Commission of SA	To record the financial transactions of the Essential Services Commission of South Australia.
Eyre Peninsula Grain Growers Rail Fund	To record all receipts and expenditures related to the Eyre Peninsula Grain Growers Rail Fund as established by the <i>Primary Industry Funding Schemes (Eyre Peninsula Grain Growers Rail Fund) Regulations 2006</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.
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 Section 4 of 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.
Health, Community and Disability Services Ministerial Council	To record receipts and disbursements relating to programs and projects of the Health, Community and Disability Services Ministerial Council.
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.

TREASURER'S STATEMENTS — STATEMENT F (1) — *continued*

SPECIAL DEPOSIT ACCOUNTS IN OPERATION AT 30 JUNE 2018 — *continued*
(Section 22 (a) (v) (B) *Public Finance and Audit Act 1987*)

Account	Purpose
Hospitals Fund	To record receipts from the State Lotteries Commission, Totalizator Agency Board and from Stamp Duty on Third Party Insurance policies to be used for the purpose of maintenance, development and improvement of public hospitals, to refund unclaimed dividends from unauthorised Racing Clubs and to make payments to the Racing Clubs and Trotting Clubs for a share of tax on winning bets made with book-makers.
Housing Loans Redemption Fund	Established under the <i>Housing Loans Redemption Fund Act 1962</i> to control amounts received in respect of a low cost insurance scheme established by the South Australian Government, which is administered through various lending authorities.
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.
Investment Attraction South Australia	To record all the activities of Investment Attraction South Australia including operating and investing expenditure, revenue from various activities, injections of funds from either the Commonwealth Government or consolidated account and borrowings.
Judges' Pensions Account	To record receipts and payments for the Judges' Pensions Scheme.
Legislature Operating Account	To record all the activities associated with the Legislature including operating and investing expenditure, revenue from various activities and injections of funds from consolidated account.
Local Government Disaster Fund	To record transactions related to the administration of a local government disaster fund in a manner agreed between the Treasurer, the Minister of Local Government and the Local Government Association of South Australia.
Minister for Finance – 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.
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.

TREASURER'S STATEMENTS — STATEMENT F (1) — *continued*

SPECIAL DEPOSIT ACCOUNTS IN OPERATION AT 30 JUNE 2018 — *continued*
(Section 22 (a) (v) (B) *Public Finance and Audit Act 1987*)

Account	Purpose
National Landcare Program	To receive funds from the Commonwealth, State and other sources for application towards the National Landcare Program.
National Rail Safety Reform Account	To receive revenue associated with the National Rail Safety Reform initiative and to disburse associated payments.
NRAH Operating Account	To record financial transactions of the Minister for Health and the Department of Health in respect of the NRAH PPP and financial arrangements associated with the securitisation structure set out in the NRAH PPP Project Documents.
Nuclear Fuel Cycle Royal Commission Consultation and Response Agency	To record all of the activities of Nuclear Fuel Cycle Royal Commission Consultation and Response Agency including operating and investing expenditure, revenue from various activities, injection of funds provided from Consolidated Account and borrowings.
Office of the Industry Advocate	To record all the activities of the statutory authority including operating and investing expenditure, revenue from various activities, injections of funds from either the Commonwealth Government or consolidated account and borrowings.
Parliamentary Budget Advisory Service	To record all of the financial transactions associated with the Parliamentary Budget Advisory Service.
Parliamentary Superannuation Scheme Account	To record receipts and payments for the Parliamentary Superannuation Scheme.
Peter Stephens Trust	To record receipts and disbursements incurred within the terms of Peter Stephens Trust.
Planning and Infrastructure 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.
Planning, Transport and Infrastructure 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.
Planning, Transport and Infrastructure 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.
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.

TREASURER'S STATEMENTS — STATEMENT F (1) — *continued*

SPECIAL DEPOSIT ACCOUNTS IN OPERATION AT 30 JUNE 2018 — *continued*
(Section 22 (a) (v) (B) *Public Finance and Audit Act 1987*)

Account	Purpose
Premier and Cabinet Administered Items Account	To receive administered items appropriation for the Department pursuant to the annual <i>Appropriation Act</i> and to disburse the associated payments. This includes the recording of transactions that are consequent to machinery of government changes affecting the agency.
Premier and Cabinet Operating Account	To record all the activities of the Department including operating and investing expenditures, revenue from various activities, injections of funds provided from the Consolidated Account and borrowings and the receipt of Commonwealth funding for the APY Lands and associated payments. This includes the recording of transactions that are consequent to machinery of government changes affecting the agency.
Primary Industries and Regions Administered Items Account	To receive administered items appropriation for the Department pursuant to the annual <i>Appropriation Act</i> and to disburse the associated payments.
Primary Industries and Regions Operating Account	To record all of the activities of the Department including operating and investing expenditures, revenue from various activities, injections of funds provided from the Consolidated Account and borrowings. This includes the recording of transactions that are consequent to 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> .
Public Trustee Office Operating Account	To record all the business and other activities of the Public Trustee Office including recurrent and capital expenditures, revenue raised from commercial activities, injections of funds provided from the consolidated account and borrowings.
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 consolidated account and borrowings.
Rural Finance Account	<p>To provide for the administration of separate funds covering the agreement between the Commonwealth and the States relating to:</p> <ul style="list-style-type: none"> - 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; - loans made to producer Co-operatives and borrowings required to fund the scheme. <p>To facilitate the Minister for Primary Industries becoming a unit holder in rural property trusts set up by the State Bank of South Australia to assist farmers on Eyre Peninsula and to make payments to the Rural Industry Adjustment and Development Fund and to make payments from profits on the Commercial Rural Loans Scheme to the Primary Industries Operating Account.</p>

TREASURER'S STATEMENTS — STATEMENT F (1) — *continued*

SPECIAL DEPOSIT ACCOUNTS IN OPERATION AT 30 JUNE 2018 — *continued*
(Section 22 (a) (v) (B) *Public Finance and Audit Act 1987*)

Account	Purpose
Rural Industry Adjustment and Development Fund	To record receipts and payments authorised by the <i>Rural Industry Adjustment and Development Act 1985</i> .
SA Grape Growers Industry Fund	To record receipts and payments relating to SA grape growers in accordance with the <i>Primary Industries Funding Schemes (SA Grape Growers Industry Fund) Regulations</i> .
SA Lotteries Commission Operations Account	To receipt and dispense funds associated with the Commissioner's regulatory, compliance and Master Agent contract management responsibilities under the <i>State Lotteries Act, 1966</i> and the transaction documents.
SA Mental Health Commission Operating Account	To record all of the activities of Mental Health Commission including operating and investing expenditures, revenue from various activities, injection of funds provided from Consolidated Account and borrowings.
SA River Murray Sustainability Fund	To record receipts and payments relating to the South Australian River Murray Sustainability Fund.
SA Riverland Floodplains Integrated Infrastructure Program	To record receipts and payments relating to the South Australian Riverland Floodplains Integrated Infrastructure Program.
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 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 Film Corporation Unclaimed Investor Returns Account	To record all of the activities related to unclaimed investor returns managed by the South Australian Film Corporation.
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 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.

TREASURER'S STATEMENTS — STATEMENT F (1) — *continued*

SPECIAL DEPOSIT ACCOUNTS IN OPERATION AT 30 JUNE 2018 — *continued*
(Section 22 (a) (v) (B) *Public Finance and Audit Act 1987*)

Account	Purpose
State Development Administered Items	To record receipts and payments relating to administered activities of the Department. This includes the recording of transactions that are consequent to machinery of government changes affecting the agency.
State Development Operating Account	To record all the activities of the Department including operating and investing expenditures, revenue from various activities, injections of funds provided from the Consolidated Account and borrowings. This includes the recording of transactions that are consequent to machinery of government changes affecting the agency.
State Governor's Establishment Operating Account.	To record all the activities of the Establishment including recurrent and capital expenditures, revenue from various activities, injections of funds provided from the Consolidated Account and borrowings.
State Procurement Board Account	To record all of the financial transactions associated with the State Procurement Board in accordance with the <i>State Procurement Act 2004</i> .
Supported Residential Facilities Indemnity Fund	To record the revenues and expenses of the Supported Residential Facilities Indemnity Fund.
Support Services to Parliamentarians	To record the financial transactions related to the administration of Support Services to Parliamentarians.
Surplus Cash Working Account	To record the movement of surplus cash to and from agencies' operating accounts, and to the Consolidated Account, in accordance with the requirements of the Cash Alignment Policy.
TAFE SA	To record receipts and disbursements incurred in relation to TAFE SA activities.
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 pursuant to the Intergovernmental Agreement on Federal Financial Relations for the National SPP purposes listed in Schedule F of that agreement and for the NPP payments for the purposes listed in Schedule G of that agreement.
Treasury – Asset Management Account	To record all financial transactions associated with the former South Australian Asset Management Corporation (SAAMC) and the dissolution of the SAAMC Board.
Treasury and Finance Administered Items Account	To receive administered items appropriation for the Department pursuant to the annual <i>Appropriation Act</i> and to disburse the associated payments.
Treasury and Finance Operating Account	To record all the activities of the Department including operating and investing expenditures, revenue from various activities, injections of funds provided from the Consolidated Account and borrowings. This includes the recording of transactions that are consequent to machinery of government changes affecting the agency.

TREASURER'S STATEMENTS — STATEMENT F (1) — *continued*

SPECIAL DEPOSIT ACCOUNTS IN OPERATION AT 30 JUNE 2018 — *continued*
(Section 22 (a) (v) (B) *Public Finance and Audit Act 1987*)

Account	Purpose
Treasury – Working Account	To hold charges incurred by the Agent-General in London for semi-Government and non-Government bodies, to record receipts and payments for small lotteries, to record certain receipts and payments arising from various superannuation arrangements, to record certain interest receipts and payments, to effect accounting adjustments and transfers and to hold amounts in suspense pending determination of appropriate treatment.
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 Rob Lucas MLC, Treasurer

TREASURER'S STATEMENTS — STATEMENT F (2)

SPECIAL DEPOSIT ACCOUNTS OPENED DURING THE YEAR ENDED 30 JUNE 2018
(Section 22 (a) (v) (A) *Public Finance and Audit Act 1987*)

Account	Purpose
Parliamentary Budget Advisory Service	To record all of the financial transactions associated with the Parliamentary Budget Advisory Service.
Office of the Industry Advocate	To record all the activities of the statutory authority including operating and investing expenditure, revenue from various activities, injections of funds from either the Commonwealth Government or consolidated account and borrowings.
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.



Hon Rob Lucas MLC, Treasurer

TREASURER'S STATEMENTS — STATEMENT G

DEPOSITS LODGED WITH THE TREASURER — BALANCES AT 30 JUNE 2018

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

The balances listed below represent amounts held by the Treasurer (pursuant to Section 21 of the *Public Finance and Audit Act 1987*) on behalf of various bodies.

Account	Balance
	\$
Interest bearing—	
Adelaide and Mt Lofty Ranges Natural Resources Management Board	9 532 801
Adelaide Festival Centre Trust	15 939 927
Adelaide Hills Wine Industry Fund	354 924
Agents Indemnity Fund	4 999 169
Alinytjara Wilurara Natural Resources Management Board	3 374 351
Aquaculture Resource Management Fund	755 773
Art Gallery Board Account	937 608
Australian Council of State Emergency Services Fund	156 148
Bank of Tokyo-Mitsubishi Account	92 681
Bio Innovation SA	3 400 230
Boating Administration — Working Account	18 025 196
Botanic Gardens Board Endowment and Commercial Fund	2 690 130
Carrick Hill Trust	624 009
Cattle Compensation Fund	370 584
Correctional Services Prisoner Compensation Quarantine Fund Account	—
Crown Solicitor's Trust Account	2 759 912
CTP Insurance Regulator	15 635 072
Daniel Livingston Scholarship	35 681
DCSI Aged Care Deposits	301 433
Disability Services - Trust Funds, Donations and Bequests	258 497
Distribution Lessor Corporation Account	8 598
District Court Suitors' Fund	5 575 006
Dog and Cat Management Fund	1 260 074
Domiciliary Care Services - Trust Funds, Donations and Bequests	564 949
Education Department — Scholarships and Prizes	197 972
Employment and Technical and Further Education — College Council Funds	155 959
Environment Protection Fund	7 534 308
Environment Resources and Development Court Suitors Fund	—
Eyre Peninsula Natural Resources Management Board	1 976 957
Facilities Fund (Marine)	8 762 758
Generation Lessor Corporation Account	53 923
Green Industry Fund	120 348 659
History Trust of South Australia	4 816 313
Independent Gambling Authority	4 643 218
Industrial Court Commission	—
Kangaroo Island Natural Resources Management Board	780 549
Langhorne Creek Wine Industry Fund	238 922
Legal Practitioners Act	611 691
Libraries Board of South Australia	6 882 342
Lifetime Support Scheme Fund	1 359 153
Local Government Taxation Equivalents Fund	2 662
Market Projects Unit	3 220
McLaren Vale Wine Industry Fund	496 187
Motor Accident Commission Account	1 532 240
Museum Board Account	1 395 537
National Action Plan for Salinity and Water Quality	36 872
National Parks General Reserves Account	565 354

TREASURER'S STATEMENTS — STATEMENT G — *continued*

DEPOSITS LODGED WITH THE TREASURER — BALANCES AT 30 JUNE 2018

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

Account	Balance \$
Interest bearing—<i>continued</i>	
Native Vegetation Fund	6 280 107
Natural Resources Management Fund	2 410 393
Northern and Yorke Natural Resources Management Board	2 601 439
Outback Areas Community Development Fund	1 358 831
Passenger Transport Research and Development Fund	11 623
Phylloxera and Grape Industry Fund	1 582 422
Planning and Development Fund	13 688 583
Pleuro Pneumonia Fund	15 986
Police Superannuation Fund	93 021
Rail Transport Facilitation Fund	69 166 195
Real Property Act Assurance Fund	7 597 458
Real Property Act Trust Account	81 238
Residential Tenancies Fund	5 548 859
Retail Shop Leases Fund	338 965
Riverland Wine Industry Fund	858 340
SAFECOM Operating Account	17 594 651
SA Health Special Purpose Funds	146 611 219
Second-Hand Vehicles Compensation Fund	1 292 015
South Australian Apiary Industry Fund	318 821
South Australian Arid Lands Natural Resources Management Board	939 670
South Australian Country Arts Trust	3 404 710
South Australian Forestry Corporation	2 337 391
South Australian Government Financing Authority	67 372 828
South Australian Housing Trust	126 302 909
South Australian Murray Darling Basin Natural Resources Management Board	5 396 347
South Australian Pig Industry Fund	3 991 325
South Australian Sheep Industry Fund	3 502 251
South East Natural Resources Management Board	2 285 468
State Emergency Relief Fund	69 235
Superannuation Funds Management Corporation Operating Account	15 131 919
Super SA Board	1 782 433
Super SA Flexible Rollover Product	10 996 330
Super SA Income Stream	17 674 857
Super SA Select	—
Supreme Court Suitors Fund	21 947 276
Teachers' Registration Board	10 559 124
Transmission Lessor Corporation Account	8 601
Urban Renewal Authority	21 425 639
Urban Renewal Authority — Cheltenham Trust Account	306 326
Wildlife Conservation Fund	447 689
Woods, Bagot, Jory and Laybourne-Smith — National War Memorial Account	2 419
Sub-Total	843 382 462

TREASURER'S STATEMENTS — STATEMENT G — *continued*

DEPOSITS LODGED WITH THE TREASURER — BALANCES AT 30 JUNE 2018

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

Account	Balance
	\$
Non-interest bearing---	
Agriculture — Research and Services Grants	18 397 164
Children's Services Office — Capital Assistance Fund	192 235
Coast Protection Fund	2 022 690
Companies Liquidation Account	94 244
Co-operatives Liquidation Account	64 993
Correctional Services — Prisoners' Monies	1 067 095
Courts Administration Authority	19 839 911
Extractive Areas Rehabilitation Fund	25 795 460
Fisheries — Research and Development Fund	5 561 049
Metropolitan Drainage Maintenance Fund	19 455
Recreation and Sport Fund	1 531 555
South Australian Film Corporation Investors Returns Account	118 404
South Australian Tourism Commission	2 022 104
South Eastern Water Conservation and Drainage Board	261 683
State Heritage Fund	348 441
Unclaimed Salaries and Wages Account	505 097
Workmen's Liens	1 088 213
Sub-Total	<u>78 929 791</u>
TOTAL DEPOSITS LODGED WITH THE TREASURER	<u><u>922 312 253</u></u>



Hon Rob Lucas MLC, Treasurer

TREASURER'S STATEMENTS — STATEMENT H

IMPREST ACCOUNTS

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

These amounts represent monies advanced by the Treasurer to Chief Executive Officers pursuant to Section 9 of the *Public Finance and Audit Act 1987*. Imprest accounts provide funds to meet payments at short notice and are subsequently recovered from departmental monies.

By Whom Held	Agency	Unappropriated Funds Allocated
		\$

TOTAL		=====



Hon Rob Lucas MLC, Treasurer

TREASURER'S STATEMENTS — STATEMENT I

INDEBTEDNESS OF THE TREASURER AS AT 30 JUNE 2018 (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 2018 was \$11.034 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 2017-18 the Consolidated Account deficit was \$119 million 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:

	2017-18 \$'000	2016-17 \$'000
Loans to State Government Departments		
Department of Primary Industries and Resources—Rural Loans	1 346	1 224
Department of Primary Industries and Resources—Farm Finance Loans	10 450	450
Department of Primary Industries and Resources—Drought Concessional Loans	19 228	24 038
	31 024	25 712

Loans to Statutory Authorities and Other Bodies

Flinders Medical Centre	6 915	10 461
Flinders Medical Centre Foundation	5 000	5 000
Renmark Irrigation Trust	274	357
Robern Menz	900	-
Royal Adelaide Zoo	1 178	1 441
Sea Dragon Lodge	280	-
South Western Suburbs Drainage	-	291
Veroguard Systems Pty Ltd	2 188	-
Woodville, Henley and Grange Drainage	33	62
	16 768	17 612

TREASURER'S STATEMENTS — STATEMENT I — *continued*

INDEBTEDNESS OF THE TREASURER AS AT 30 JUNE 2018 — *continued* (Section 22 (a) (viii) *Public Finance and Audit Act 1987*)

	2017-18	2016-17
	\$'000	\$'000
Equity Contributions		
Adelaide Convention Centre	78 294	78 294
Adelaide Festival Centre Trust	8 222	-
Adelaide Venue Management	55 536	55 536
Department for Correctional Services	165 468	145 305
Courts Administration Authority	3 140	3 140
Defence SA	65	101 888
Distribution Lessor Corporation	28 273	28 273
Electoral Commission of South Australia	1 558	1 558
Generation Lessor Corporation	24 539	24 539
Department of Human Services ^(a)	74 325	74 325
Department for Health and Wellbeing ^(b)	1 700 853	1 700 853
Department of Premier and Cabinet	5 295	916
Joint Parliamentary Services	2 903	2 903
South Australian Water Corporation	185 110	102 402
South Australian Film Corporation	8 460	8 460
Sotuh Australian Housing Trust	101 545	93 347
South Australia Police	85 220	85 220
South Australian Tourism Commission	64	64
State Governor's Establishment	160	160
Urban Renewal Authority	356 856	356 856
Department of Treasury and Finance	5 344	1 809
Department of Planning, Transport and Infrastructure	3 527 561	3 265 713
Department for Environment and Water ^(c)	22 612	22 612
Department of State Development	69 874	45 689
	6 511 277	6 199 862
Other Indebtedness		
Debt associated with prior operations of the Consolidated Account	4 475 027	4 673 473
	4 475 027	4 673 473
TOTAL TREASURER'S INDEBTEDNESS TO SAFA	11 034 096	10 916 659

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.

^(a) As a result of machinery of government changes during 2017-18, the Department for Communities and Social Inclusion was altered to the Department of Human Services

^(b) As a result of machinery of government changes during 2017-18, the Department for Health and Ageing was altered to the Department for Health and Wellbeing

^(c) As a result of machinery of government changes during 2017-18, the Department of Environment, Water and Natural Resources was altered to the Department for Environment and Water

TREASURER'S STATEMENTS — STATEMENT I — *continued*

INDEBTEDNESS OF THE TREASURER AS AT 30 JUNE 2018 — *continued*
(Section 22 (a) (viii) *Public Finance and Audit Act 1987*)

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

These fall into two main categories:

- general guarantees in respect of the operations of certain statutory bodies; and
- guarantees to assist the development of an industry or service (eg in respect of the indebtedness of companies and individuals pursuant to the *Industries Development Act 1941*).

In addition, the Treasurer may incur contingent liabilities under the *Government Financing Authority Act 1982* arising from SAFA's role in financing the South Australian Public Sector. These liabilities arise as a result of guarantees and indemnities provided, together with swap contracts and forward foreign currency transactions.

The Treasurer has residual liabilities arising from the sale/lease of the State's electricity assets. These liabilities represent prepaid lease rental payments received by the Treasurer on behalf of the Transmission Lessor Corporation, Distribution Lessor Corporation and Generation Lessor Corporation. The Treasurer's liability to the corporations at 30 June 2018 was \$28.3 million. This amount will reduce over the remaining term of the lease, as lease rental revenue is brought to account. No cash payments are anticipated.



Hon Rob Lucas MLC, Treasurer

TREASURER'S STATEMENTS — STATEMENT J

FINANCIAL RELATIONSHIPS AND TRANSACTIONS BETWEEN THE TREASURER AND THE SOUTH AUSTRALIAN GOVERNMENT FINANCING AUTHORITY (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 2017-18 is summarised as follows—

	\$million
Balance at 30 June 2017	10 917
<i>Add — Consolidated Account borrowings in 2017-18</i>	119
<i>Less — Realised Loss (net)</i>	3
<i>Add — Concessional Loans</i>	5
<i>Less — Repayment of borrowings</i>	4
Balance at 30 June 2018	<u>11 034</u>
Market value at 30 June 2018 ^(a)	<u>11 222</u>

(a) 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 2018 the Treasurer's deposit with SAFA was \$7,019 million (SAFA's market valuation \$7,029 million).

Statement C shows details of the Treasurer's cash balances at 30 June 2018 and the form in which those balances were held.

SAFA's 2017-18 operating profit before income tax was \$112.7 million. SAFA operates within the Tax Equivalent Regime (TER) and under this arrangement the amount paid to the Consolidated Account in 2017-18, as reported in Statement A, was \$21 million.

After taking account of the retained surplus carried forward from previous years and the net profit after tax in 2017-18, the amount of SAFA's surplus potentially available for distribution at 30 June 2017 was \$447 million. The Treasurer determined that the distribution for 2017-18 would be \$26.4 million.

Similar to many other semi-government authorities, SAFA operates a Deposit Account — see Statement G. Any surplus funds otherwise standing to the credit of the account are invested by SAFA each day.

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.

TREASURER'S STATEMENTS — STATEMENT J — *continued*

FINANCIAL RELATIONSHIPS AND TRANSACTIONS BETWEEN THE TREASURER AND THE SOUTH AUSTRALIAN GOVERNMENT FINANCING AUTHORITY (Section 22 (a) (ix) *Public Finance and Audit Act 1987*)

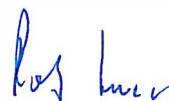
On 1 July 2006 the South Australian Government Insurance Corporation (SAICORP) was amalgamated with SAFA.

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 up to a maximum sum insured of \$150,000 per building project or such other amount prescribed under the *Building Work Contractors Act 1995 (SA)*. From July 1 2013 SAFA began offering BII cover to builders in South Australia. The premium for BII provides insurance cover for periods of up to five years, commencing from the date of the insurance contract.

With respect to SAICORP Insurance Funds 2 and 3, the Treasurer has agreed to indemnify SAFA for the financial outcomes of the Funds to reflect the risks SAFA has assumed on the Treasurer's behalf. At 30 June each year the financial position of Fund 2 and 3 will be calculated and the Treasurer will be liable for any deficiency in the Funds. Conversely, SAFA will be liable to pay to the Treasurer any surplus in the Funds.

SAICORP Insurance Fund 2 recorded an operating loss of \$9.8 million in 2017-18. The Treasurer has a net payable to the Fund of \$5.0 million representing its outstanding receivable of \$4.8 million as at 2016-17, plus the Treasurer's payable of \$9.8 million for 2017-18.

SAICORP Insurance Fund 3 recorded an operating profit of \$2.0 million in 2017-18. The Treasurer has a net receivable from the Fund of \$2.0 million in 2017-18.



Hon Rob Lucas MLC, Treasurer

TREASURER'S STATEMENTS — STATEMENT K

STATEMENT OF APPROPRIATION AUTHORITIES

GOVERNOR'S APPROPRIATION FUND (Section 22 (a) (xi) (A) and (B) *Public Finance and Audit Act 1987*)

\$

Maximum amount that could have been appropriated from the Fund in 2017-18 394 908 990

Purpose of Appropriation	Amounts Issued and Applied
	\$
Administered Items for the Attorney-General's Department	31 915 000
Department for Child Protection	39 954 000
Department of Human Services ^(a)	107 181 000
Administered Items for the Department for Education ^(b)	6 028 000
Department for Health and Wellbeing ^(c)	103 043 000
Department for Environment and Water ^(d)	490 000
Department of Planning, Transport & Infrastructure	8 900 000
Department of Primary Industries and Regions	10 000 000
Department of Premier and Cabinet	6 582 000
Department of Treasury & Finance	50 497 000
Electoral Commission of South Australia	3 341 000
Administered Items for Electoral Commission of South Australia	354 000
Administered Items for Joint Parliamentary Services	29 000
South Australian Tourism Commission	11 796 000
 TOTAL	 <u>380 110 000</u>

^(a) As a result of machinery of government changes during 2017-18, the Department for Communities and Social Inclusion was altered to the Department of Human Services

^(b) As a result of machinery of government changes during 2017-18, the Department for Education and Child Development was altered to the Department for Education

^(c) As a result of machinery of government changes during 2017-18, the Department for Health and Ageing was altered to the Department for Health and Wellbeing

^(d) As a result of machinery of government changes during 2017-18, the Department of Environment, Water and Natural Resources was altered to the Department for Environment and Water

TREASURER'S STATEMENTS — STATEMENT K — *continued*

STATEMENT OF APPROPRIATION AUTHORITIES — *continued*

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

No transfers were made during 2017-18

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 2017-18

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 2017-18

TOTAL 0

APPROPRIATION AUTHORITIES FOR ACTUAL PAYMENTS FROM THE CONSOLIDATED ACCOUNT, 2017-18
(Section 22 (a) (xiii) *Public Finance and Audit Act 1987*)

	Budget	Actual Payments
	\$	\$
<i>Appropriation Act 2017, Section 4</i>	13 942 460 000	13 886 596 547
<i>Public Finance and Audit Act 1987, Section 15</i>	<u>—</u>	<u>—</u>
	13 942 460 000	13 886 596 547
The Governor's Appropriation Fund —		
<i>Public Finance and Audit Act 1987, Section 12</i>	<u>394 908 990</u>	<u>380 110 000</u>
	14 337 368 990	14 266 706 547
Specific appropriation authorised by various Acts	<u>110 411 000</u>	<u>124 285 518</u>
TOTAL	<u><u>14 447 779 990</u></u>	<u><u>14 390 992 065</u></u>



Hon Rob Lucas MLC, Treasurer

TREASURER'S STATEMENTS — STATEMENT L

STATEMENT OF OTHER TRANSFERS FROM THE ADMINISTERED ITEMS FOR THE DEPARTMENT OF
TREASURY AND FINANCE FOR THE YEAR ENDED 30 JUNE 2018
(Section 22 (a) (xiv) *Public Finance and Audit Act 1987*)

Transfers were made to the following agencies:	\$
Arts SA	4 288 000
Attorney-General's Department	659 000
Administered Items for the Attorney-General's Department	437 000
Auditor-General's Department	51 000
Courts Administration Authority	345 000
Defence SA	1 010 000
Department for Child Protection	1 151 000
Department for Correctional Services	3 313 000
Department for Education ^(a)	5 051 026
Department for Education Administered Items ^(a)	18 000
Department for Environment and Water ^(a)	3 285 000
Department for Health and Wellbeing ^(a)	115 085 356
Department of Human Services ^(a)	8 784 361
Department of Planning, Transport and Infrastructure	22 400 000
Department of Primary Industries and Regions	250 000
Department of State Development	2 820 000
Department of State Development Administered Items	3 000
Department of the Premier and Cabinet	134 412 000
Department of Treasury and Finance	10 508 000
Electoral Commission of South Australia	510 000
Lotteries Commission	1 000
SA Mental Health Commission	2 000
South Australia Police	579 000
South Australian Country Fire Service	71 000
South Australian Film Corporation	1 403 892
South Australian Fire and Emergency Services Commission	22 000
South Australian Metropolitan Fire Service	2 692 000
South Australian State Emergency Service	34 000
South Australian Tourism Commission	1 264 000
State Governor's Establishment	11 000
TAFE SA	9 344 418
TOTAL	<u>329 805 052</u>

(a) During 2017-18, a machinery of government restructure resulted in changes to the names of a number of agencies. Unless otherwise indicated, their statements reflect the title of the agency as at 30th June 2018.



Hon Rob Lucas MLC, Treasurer