



File: T&F19/0115  
A1130665

State Administration Centre  
200 Victoria Square  
Adelaide SA 5000  
GPO Box 1045  
Adelaide SA 5001  
DX56205  
Tel 08 8226 9500  
Fax 08 8226 3819  
<http://www.treasury.sa.gov.au>  
ABN 19 040 349 865

3 May 2019

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

Sent via email: [lee@parliament.sa.gov.au](mailto:lee@parliament.sa.gov.au)

Dear Mr Mullighan

### **Freedom of Information Internal Review — Payroll tax receipts**

I refer to your Freedom of Information application received by the Department of Treasury and Finance on 22 January 2019 and your Internal Review application received on 26 March 2019.

Your applications specifically requested:

*Any document containing estimates for Payroll tax receipts by month, Year-to Date, and Full-Year projection held by the Department of Treasury and Finance. [Date Range: 04/09/2018 to 22/02/2019]*

### **Determination under review**

DTF did not make a determination on your initial application within the 30-day time period required by the Freedom of Information Act 1991 (the Act). Accordingly, DTF was deemed to have refused access in full to all documents relevant to your application.

### **Outcome of internal review**

Under section 29(3) of the FOI Act, on an application for internal review, as principal officer I may, confirm, vary or reverse the determination under review. In doing so, I am required to give fresh consideration to the decision under the FOI Act

I have determined to **vary** the original determination.

A total of 18 documents were identified as answering the terms of your application and I have determined as follows:

- I grant you access in full to 2 documents, copies of which are enclosed
- I grant you access in part to 9 documents, copies of which are enclosed, and
- I refuse you access to 7 documents.

Please refer to the attached schedule that describes each document and sets out my determination and reasons in summary form.

### **Documents released in full**

Documents 8 and 10

### **Documents released in part**

Documents 1 – 7, 9 and 11

These documents contain sections not relevant to your application, which have been removed.

### **Documents refused in full**

Documents 12 - 17

These documents consist of information which, if released, would disclose details concerning a deliberation or decision of Cabinet and as such are exempt from release pursuant to clause 1(1)(e).

Document 18

This document is a copy of a document submitted to Cabinet and is therefore exempt pursuant to clause 1(1)(c).

### **Exemptions**

#### **Clause 1 – Cabinet documents**

(1) *A document is an exempt document –*

- ... (c) if it is a document that is a copy of or part of, or contains an extract from, a document referred to in paragraph (a) or (b); or*
- (e) if it contains matter the disclosure of which would disclose information concerning any deliberation or decision of Cabinet; or ...*

Please note, in compliance with Premier and Cabinet Circular PC045 - *Disclosure Logs for Non-Personal Information Released through Freedom of Information* (PC045), DTF 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: <http://dpc.sa.gov.au/what-we-do/services-for-government/premier-and-cabinet-circulars> Please visit the website for further information.

### **External review**

If you remain dissatisfied with this determination, you have the right to apply to the Ombudsman for external review under section 39 of the FOI Act. You have 30 days from the date on which you receive this letter to apply for an external review. If you have any questions about an application to the Ombudsman, please contact the office on (08) 8226 8699.

Yours sincerely



David Reynolds  
PRINCIPAL FREEDOM OF INFORMATION OFFICER



**Government  
of South Australia**

**TREASURER'S  
QUARTERLY STATEMENT**

**for the**

**THREE MONTHS ended on  
30 JUNE 2018 and 30 JUNE 2017**

---

*Presented by the  
Hon Rob Lucas MLC  
Treasurer of South Australia*

---



## GOVERNMENT OF SOUTH AUSTRALIA

### COMMENTARY TO THE STATEMENT OF THE AMOUNTS CREDITED TO AND ISSUED FROM THE CONSOLIDATED ACCOUNT FOR THE QUARTERS ENDED 30 JUNE 2018 AND 30 JUNE 2017

#### *Receipts*

##### *Taxation*

Payroll tax receipts in both 2017-18 and the June quarter 2018 were higher compared to the corresponding prior year periods reflecting growth in taxable payrolls.

Stamp duty receipts in 2017-18 were lower than in 2016-17, primarily due to lower revenue from conveyance duty. This mainly reflects the impact of the phased abolition of non-residential, non-primary production properties. This impact is also reflected in the variance between the June quarter 2018 and the June quarter 2017.

Gambling tax receipts in both 2017-18 and the June quarter 2018 were higher compared to the corresponding prior year periods, mainly due to the commencement of the Betting Operations Tax from 1 July 2017.

Land tax receipts for 2017-18 and the June quarter 2018 were lower compared to the corresponding prior year periods reflecting the impact of billing delays in 2015-16, resulting in the receipt of some 2015-16 land tax liabilities in 2016-17.

##### *Royalties*

Royalty receipts in 2017-18 were higher than in 2016-17 primarily reflecting increased copper production as well as higher copper and oil prices.

Quarterly royalty receipts are impacted by timing issues. Underlying royalty receipts in the June quarter 2018 were higher compared to the corresponding prior year period, mainly due to higher petroleum and copper prices, as well as higher petroleum production.

##### *Fees and charges*

Fees and charges for 2017-18 were higher than in 2016-17 due to the timing of payments received into the Consolidated Account during 2017-18.

##### *Commonwealth – General Purpose Payments*

Growth in general purpose grants in 2017-18 compared to 2016-17 is not fully indicative of underlying Goods and Services Tax (GST) revenue growth. This is because monthly grants are paid according to a payment schedule prepared by the Commonwealth government rather than actual emerging monthly GST collections.

GST revenue grants in 2017-18 and the June quarter 2018 were higher compared to the corresponding prior year periods reflecting growth in the GST entitlement pool and South Australia's grant share.

### *Commonwealth – Specific Purpose Payments*

Specific Purpose Payments (SPPs) for 2017-18 and the June quarter 2018 were broadly in line with the same periods last year.

### *Commonwealth – National Partnership Payments*

National Partnership (NP) payments were higher in 2017-18 and the June quarter 2018 compared to the corresponding prior year periods, mainly due to the timing of receipts for the Pay Equity NP and the first receipt of Commonwealth funding for the Northern Adelaide Irrigation Scheme NP.

### *Other receipts*

Other receipts for 2017-18 were higher than in 2016-17 mainly due to the commercialisation of the Lands Title Office.

### **Payments**

Payments were made pursuant to the *Appropriation Act 2017*, and also in accordance with other Acts for which specific appropriation has been authorised. The timing of payments is based on agreed drawdown schedules, and may change from period to period depending on specific agency requirements.

### **Note**

The following points should be considered when reviewing the quarterly statement of Consolidated Account transactions.

- Unlike the State Budget, which comprises transactions on an accrual basis, the information reflected in the quarterly statements is limited to cash transactions.
- The Consolidated Account does not capture all the transactions undertaken by the general government sector (in particular, it does not record receipts to and payments from special deposit accounts).
- The timing of receipts and payments could be volatile within a particular year. As a result, apparently large movements between years may only be due to changes in the timing of receipts and payments and therefore may not have consequences for the underlying budget position.

## Schedule of Documents

T&F19/0115 - HON STEPHEN MULLIGHAN MP - "Any document containing estimates for Payroll tax receipts by month, Year-to Date, and Full-Year projection held by the Department of Treasury and Finance. [Date Range: 04/09/2019 to 22/02/2019]"

Doc. No.	Date	Description of Document	# of pages	Determination	Exemption Clause
1	Sep/2018	RevenueSA Report titled "RevenueSA - Cost of Tax & Grant Administration"	1	Released in part	Out of scope
2	17/10/2018	Email - RE: mirror taxes - 2018-19 mid year budget update	2	Released in part	Out of scope
3	Oct/2018	RevenueSA Report titled "RevenueSA - Cost of Tax & Grant Administration"	1	Released in part	Out of scope
4	Nov/2018	RevenueSA Report titled "RevenueSA - Cost of Tax & Grant Administration"	1	Released in part	Out of scope
5	Dec/2018	RevenueSA Report titled "RevenueSA - Cost of Tax & Grant Administration"	1	Released in part	Out of scope
6	Jan/2019	RevenueSA Report titled "RevenueSA - Cost of Tax & Grant Administration"	1	Released in part	Out of scope
7	3/10/2018	Minute - Treasurer's Quarterly Statement: June 2018	3	Released in part	Out of scope
8	3/10/2018	Treasurer's Quarterly Statement 30 June 2018 and 30 June 2017	7	Released in full	
9	30/09/2018	Consolidated Account Taxation Report — September quarter 2018	3	Released in part	Out of scope
10	24/01/2019	Treasurer's Quarterly Statement - September Quarter 2018	5	Released in full	
11	18/02/2019	Consolidated Account Taxation Report — December quarter 2019	3	Released in part	Out of scope
12	22/02/2019	Outputs workbook — Summary worksheet	1	Refused in full	1(1)(e) - Contains information concerning deliberation or decision of Cabinet or Cabinet committee
13	22/02/2019	Outputs workbook — Cashflows worksheet	7	Refused in full	1(1)(e) - Contains information concerning deliberation or decision of Cabinet or Cabinet committee
14	11/09/2018	Revenue update — October 2018 update	2	Refused in full	1(1)(e) - Contains information concerning deliberation or decision of Cabinet or Cabinet committee

## Schedule of Documents

Doc. No.	Date	Description of Document	# of pages	Determination	Exemption Clause
15	20/12/2018	Revenue update — November 2018 update	2	Refused in full	1(1)(e) - Contains information concerning deliberation or decision of Cabinet or Cabinet committee
16	18/01/2019	Revenue update — December 2018 update	2	Refused in full	1(1)(e) - Contains information concerning deliberation or decision of Cabinet or Cabinet committee
17	20/02/2019	Revenue update — January 2018 update	2	Refused in full	1(1)(e) - Contains information concerning deliberation or decision of Cabinet or Cabinet committee
18	13/02/2019	Agency performance report for February 2019	2	Refused in full	1(1)(c) - Copy, part or extract of document prepared for Cabinet or Cabinet committee

GOVERNMENT OF SOUTH AUSTRALIA

SUMMARY OF THE STATEMENT  
ON THE CONSOLIDATED ACCOUNT FOR THE  
QUARTERS AND 12 MONTHS ENDED 30 JUNE 2018 AND 30 JUNE 2017

*(Prepared on a Cash Basis)*

- Twelve months ended -			- Quarter ended -		
30 June 2018	30 June 2017	Variation	30 June 2018	30 June 2017	Variation
\$ 000	\$ 000	\$ 000	\$ 000	\$ 000	\$ 000
<b>RECEIPTS</b>					
14,272,022	12,328,672	1,943,350	3,743,222	3,448,402	294,820
<b>PAYMENTS</b>					
14,390,993	12,946,238	1,444,755	3,367,876	2,639,147	728,729
<b>FINANCING REQUIREMENT</b>					
118,971	617,566	-498,595	-375,346	-809,255	433,909
<b>BORROWINGS</b>					
-	-	-	-	-	-
<b>CONSOLIDATED ACCOUNT RESULT</b>					
Deficit / - Surplus					
118,971	617,566	-498,595	-375,346	-809,255	433,909



**GOVERNMENT OF SOUTH AUSTRALIA**

**STATEMENT OF THE RECEIPTS AND BORROWINGS ON THE CONSOLIDATED ACCOUNT  
FOR THE QUARTERS AND 12 MONTHS ENDED 30 JUNE 2018 AND 30 JUNE 2017**

*(Prepared on a Cash Basis)*

		- Twelve months ended -		- Quarter ended -	
	Budget 2017-18	30 June 2018	30 June 2017	30 June 2018	30 June 2017
	\$ 000	\$ 000	\$ 000	\$ 000	\$ 000
<b>RECEIPTS -</b>					
Taxation -					
Gambling	399,096	395,158	358,201	116,405	104,316
Land Tax	599,199	605,045	769,320	182,583	287,015
Payroll Tax	1,398,205	1,462,118	1,380,410	376,545	352,538
Stamp Duties	1,489,005	1,468,388	1,500,699	382,950	400,122
Commonwealth Places Mirror Tax	26,268	27,319	26,163	6,654	5,330
Other taxes on property	-	5	40	5	-
South Australian Major Bank Levy	73,000	-	-	-	-
Total Taxation	3,984,773	3,958,033	4,034,833	1,065,142	1,149,321
Contributions from State Undertakings	298,098	391,237	269,512	254,054	192,637
Recoveries	93,143	419,920	871,543	364,626	196,281
Fees and charges	553,896	524,925	502,697	150,966	218,329
Royalties	251,008	236,604	214,104	109,173	77,496
Commonwealth -					
General Purpose Grants	6,302,600	6,419,185	5,920,240	1,656,998	1,408,913
Specific Purpose Grants	308,240	306,691	303,525	76,211	75,608
National Partnership Payments	60,835	45,150	11,785	25,014	9,416
Total Commonwealth	6,671,675	6,771,026	6,235,550	1,758,223	1,493,937
Other Receipts	477,503	1,970,277	200,433	41,038	120,401
Total Receipts	12,330,096	14,272,022	12,328,672	3,743,222	3,448,402
<b>BORROWINGS -</b>					
Funds borrowed from South Australian Government Financing Authority	1,722,775	118,971	617,566	-375,346	-809,255
Total Receipts and Borrowings	14,052,871	14,390,993	12,946,238	3,367,876	2,639,147

# GOVERNMENT OF SOUTH AUSTRALIA

## STATEMENT OF THE PAYMENTS ON THE CONSOLIDATED ACCOUNT FOR THE QUARTERS AND 12 MONTHS ENDED 30 JUNE 2018 AND 30 JUNE 2017

(Prepared on a Cash Basis)

	Budget	- Twelve months ended -		- Quarter ended -	
		30 June	30 June	30 June	30 June
	2017-18	2018	2017	2018	2017
	\$ 000	\$ 000	\$ 000	\$ 000	\$ 000
<b>PAYMENTS -</b>					
Attorney-General's Department	117,786	112,457	117,390	21,857	25,805
Administered items for Attorney-General's Department	94,269	126,184	78,803	52,564	-1,973
Auditor-General's Department	17,219	17,219	16,966	4,032	3,972
Courts Administration Authority	94,066	81,089	85,533	11,812	17,000
Defence SA	18,478	18,457	20,808	2,979	6,135
Department for Child Protection	479,666	519,620	326,592	88,158	212,837
Department for Correctional Services	341,779	341,501	379,541	78,590	105,053
Department for Education <sup>(a)</sup>	2,506,014	2,485,722	2,524,087	707,186	531,833
Administered items for the Department for Education <sup>(a)</sup>	254,385	260,413	250,638	15,996	10,777
Department of Environment and Water <sup>(b)</sup>	153,209	153,699	144,698	31,440	32,951
Administered items for the Department of Environment and Water <sup>(b)</sup>	27,551	22,918	18,706	461	263
Department of Health and Wellbeing <sup>(c)</sup>	3,748,814	3,851,857	3,392,296	881,073	511,096
Department of Human Services <sup>(d)</sup>	1,157,391	1,263,685	1,125,583	327,472	213,203
Administered items for the Department of Human Services <sup>(d)</sup>	196,289	195,845	190,688	47,345	41,198
Department for Planning, Transport and Infrastructure	860,537	869,844	808,954	208,474	190,472
Administered items for the Department of Planning, Transport and Infrastructure	9,208	9,128	8,670	2,191	1,344
Department of Primary Industries and Resources	108,461	111,722	140,563	22,472	39,300
Administered items for the Department of Primary Industries and Resources	4,788	4,788	3,989	1,503	1,295
Department of the Premier and Cabinet	260,146	266,728	146,039	70,618	89,037
Administered items for the Department of Premier and Cabinet	1,976	1,976	1,930	-	-
Department of State Development	683,049	683,049	614,193	161,688	71,362
Development	13,911	13,911	8,446	7,105	-4
Department of Treasury and Finance	70,268	120,765	60,827	24,897	13,565
Administered items for the Department of Treasury and Finance	1,752,379	1,752,379	1,453,363	324,395	295,853
Electoral Commission of South Australia	17,332	20,673	4,442	4,609	623
Administered items for Electoral Commisison of South Australia	456	810	91	354	-
House of Assembly	7,485	7,485	4,923	-	1,291
Independent Gambling Authority	1,849	1,849	1,809	429	429
Joint Parliamentary Services	12,396	12,396	11,309	-	3,933

# GOVERNMENT OF SOUTH AUSTRALIA

## STATEMENT OF THE PAYMENTS ON THE CONSOLIDATED ACCOUNT FOR THE QUARTERS AND 12 MONTHS ENDED 30 JUNE 2018 AND 30 JUNE 2017

(Prepared on a Cash Basis)

	Budget	- Twelve months ended -		- Quarter ended -	
		30 June	30 June	30 June	30 June
	2017-18	2018	2017	2018	2017
	\$ 000	\$ 000	\$ 000	\$ 000	\$ 000
<b>PAYMENTS -</b>					
Administered items for Joint Parliamentary Services	2,638	2,667	2,585	29	641
Legislative Council	5,367	5,367	4,308	-	1,079
Local Government Grants Commission	407	-	-	-	-
Minister for Tourism	5,039	5,039	4,916	-	-
Nuclear Fuel Cycle Royal Commission Engagement and Response Agency	-	-	7,280	-	-920
South Australian Mental Health Commisison	2,011	2,011	2,547	462	481
South Australia Police	821,399	817,216	790,854	198,719	180,288
Administered items for South Australia Police	59	59	189	59	61
South Australian Tourism Commission	89,112	100,908	80,371	24,908	6,989
State Governor's Establishment	5,271	5,271	3,988	-	-
Payments for which specific appropriation is authorised in various Acts	110,411	124,286	107,323	43,999	31,878
	14,052,871	14,390,993	12,946,238	3,367,876	2,639,147

<sup>(a)</sup> 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

<sup>(b)</sup> 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

<sup>(c)</sup> 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

<sup>(d)</sup> 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



**Government  
of South Australia**

**TREASURER'S  
QUARTERLY STATEMENT**

**for the**

**THREE MONTHS ended on  
30 SEPTEMBER 2018 and 30 SEPTEMBER 2017**

---

*Presented by the  
Hon Rob Lucas MLC  
Treasurer of South Australia*

---

## GOVERNMENT OF SOUTH AUSTRALIA

*Commentary to the Statement of the Amounts Credited to and Issued from the Consolidated Account for the Quarters Ended 30 September 2018 and 30 September 2017***Receipts***Taxation*

Payroll tax receipts in the September quarter 2018 were higher compared to the corresponding prior year period reflecting growth in taxable payrolls.

Stamp duty receipts in the September quarter 2018 were higher compared to the corresponding prior year period, mainly due to higher receipts from stamp duty on insurance. Underlying conveyance duty receipts were impacted by the abolition of stamp duty on the transfer of non-residential, non-primary production property from 1 July 2018.

Gambling tax receipts in the September quarter 2018 were higher compared to the corresponding prior year period, largely due to higher receipts from the South Australian Lotteries Commission and the Betting Operations Tax. The Betting Operations Tax became effective from 1 July 2017. The September quarter 2017 represents 2 months of collections as it is paid monthly in arrears whereas the September quarter 2018 represents 3 months of collections.

Land tax receipts in the September quarter 2018 were lower compared to the corresponding prior year period, mainly due to the timing of payments.

*Contributions from State Undertakings*

Contributions from State Undertakings were lower compared to the corresponding prior year period, largely due to the Return to Work income tax equivalent of \$73m which was paid in the 1<sup>st</sup> quarter of the 2017-18 financial year. It was due to be paid in the 2016-17 financial year.

*Royalties*

No royalty receipts were recognised in the September quarter 2018 due to timing of payments to the Consolidated Account. However, underlying collections for the September quarter 2018 were higher compared to the corresponding prior year period, mainly due to increases in both petroleum prices and production.

*Fees and charges*

Fees and charges in the September quarter were higher compared to the corresponding prior year period, mainly due to a small increase in the collections of guarantee fees and regulatory fees.

*Commonwealth – General Purpose Payments*

Growth in general purpose grants in 2018-19 compared to 2017-18 is not indicative of underlying Goods and Services Tax (GST) revenue growth. This is because monthly grants are paid according to a payment schedule prepared by the Commonwealth Government rather than actual emerging monthly GST collections.

In its 2018 Mid-Year Economic and Fiscal Outlook, the Commonwealth Government estimated that the GST pool available for distribution to jurisdictions would grow by 5.6 per cent in 2018-19.

*Commonwealth – Specific Purpose Payments*

Specific purpose payments (SPP) received in the September quarter 2018 were lower compared to the corresponding prior year period reflecting the cessation of the Disability Services SPP and commencement of full scheme National Disability Insurance Scheme arrangements.

*Commonwealth – National Partnership Payments*

National Partnership payments received in the September quarter 2018 were broadly in line with the corresponding prior year period.

*Other receipts*

Other receipts in the September quarter were marginally lower compared to the corresponding prior year period, mainly due to the timing of repayments for loan advances.

**Payments**

Payments were made pursuant to the *Appropriation Act 2018*, and also in accordance with other Acts for which specific appropriation has been authorised. The timing of payments is based on agreed drawdown schedules, and may change from period to period depending on specific agency requirements.

**Note**

The following points should be considered when reviewing the quarterly statement of Consolidated Account transactions.

- Unlike, the State Budget, which comprises transactions on an accrual basis, the information reflected in the quarterly statements is limited to cash transactions.
- The Consolidated Account does not capture all the transactions undertaken by the general government sector (in particular, it does not record receipts to and payments from special deposit accounts).
- The timing of receipts and payments could be volatile within a particular year. As a result, apparently large movements between years may only be due to changes in the timing of receipts and payments and therefore may not have consequences for the underlying budget position.



## GOVERNMENT OF SOUTH AUSTRALIA

SUMMARY OF THE STATEMENT ON THE CONSOLIDATED ACCOUNT  
FOR THE QUARTERS ENDED 30 SEPTEMBER 2018 AND 30 SEPTEMBER 2017

(Prepared on a Cash Basis)

- Quarter Ended -			
30 September 2018		30 September 2017	Variation
\$ 000		\$ 000	\$ 000
<b>RECEIPTS</b>			
2,811,818		2,753,059	58,759
<b>PAYMENTS</b>			
4,156,665		3,864,941	291,724
<b>FINANCING REQUIREMENT</b>			
1,344,847		1,111,882	232,965
<b>BORROWINGS</b>			
-		-	-
<b>CONSOLIDATED ACCOUNT RESULT</b>			
Deficit / -Surplus			
1,344,847		1,111,882	232,965

## GOVERNMENT OF SOUTH AUSTRALIA

STATEMENT OF THE RECEIPTS AND BORROWINGS ON THE CONSOLIDATED ACCOUNT  
FOR THE QUARTERS ENDED 30 SEPTEMBER 2018 AND 30 SEPTEMBER 2017

(Prepared on a Cash Basis)

	- Quarter Ended -		
	Budget 2018-19	30 September 2018	30 September 2017
	\$ 000	\$ 000	\$ 000
<b>RECEIPTS -</b>			
Taxation -			
Gambling	410,943	36,159	30,049
Land Tax	618,276	80,831	85,473
Payroll Tax	1,475,692	399,875	369,888
Stamp Duties	1,477,911	354,392	345,752
Commonwealth Places Mirror Tax	27,869	7,064	6,466
Other Taxes on Property	-	-	-
<b>Total Taxation</b>	4,010,691	878,321	837,628
Contributions from State Undertakings	345,606	29,142	92,202
Recoveries	142,745	9,542	23,927
Fees and Charges	495,045	75,064	70,047
Royalties	265,544	-	31,618
Commonwealth -			
General Purpose Grants	6,887,200	1,721,787	1,575,649
Specific Purpose Grants	212,995	53,082	77,060
National Partnership Payments	262,992	748	-
<b>Total Commonwealth</b>	7,363,187	1,775,617	1,652,709
Other Receipts	188,699	44,132	44,928
<b>Total Receipts</b>	12,811,517	2,811,818	2,753,059
<b>BORROWINGS -</b>			
Funds Borrowed from South Australian Government Financing Authority	1,788,830	-	-
<b>Total Receipts and Borrowings</b>	14,600,347	2,811,818	2,753,059

## GOVERNMENT OF SOUTH AUSTRALIA

STATEMENT OF THE PAYMENTS ON THE CONSOLIDATED ACCOUNT  
FOR THE QUARTERS ENDED 30 SEPTEMBER 2018 AND 30 SEPTEMBER 2017

(Prepared on a Cash Basis)

	- Quarter Ended -		
	Budget 2018/19	30 September 2018	30 September 2017
	\$ 000	\$ 000	\$ 000
<b>PAYMENTS -</b>			
Attorney-General's Department	93,884	31,710	31,710
Administered Items for the Attorney-General's Department	76,968	28,767	28,767
Auditor-General's Department	17,622	4,588	4,616
Courts Administration Authority	92,441	27,909	27,909
Defence SA	10,516	2,601	6,378
Department for Child Protection	533,546	167,535	169,900
Department for Correctional Services	339,527	92,019	92,019
Department for Education (a)	2,642,198	-	563,762
Administered Items for the Department for Education (a)	301,007	-	154,493
Department for Energy and Mining (b)	371,702	563,762	-
Department of Environment and Water ©	151,819	162,504	51,259
Administered Items for the Department of Environment and Water ©	28,157	-	19,644
Department for Health and Wellbeing (d)	4,046,725	-	940,784
Department of Human Services ( e)	1,067,165	92,100	404,513
Administered Items for the Department of Human Services ( e)	192,286	45,000	64,500
Department for Industry and Skills (f)	426,106	17,217	187,830
Administered Items for the Department of Industry and Skills	-	-	562
Department of Planning, Transport and Infrastructure	743,934	-	230,316
Administered Items for the Department of Planning, Transport and Infrastructure	9,353	-	2,349
Department of the Premier and Cabinet	299,804	979,784	65,804
Administered Items for the Department of the Premier and Cabinet	11,796	422,913	1,976
Department of Primary Industries and Regions	100,730	64,500	32,023
Administered Items for the Department of Primary Industries and Regions	4,521	203,885	1,095
Department for Trade, Tourism and Investment (g)	57,889	-	-
Department of Treasury and Finance	150,449	230,250	18,300
Administered Items for the Department of Treasury and Finance	1,748,226	2,385	446,921
Electoral Commission of South Australia	4,676	31,800	1,438
Administered Items for Electoral Commission	461	1,976	408
House of Assembly	7,637	33,171	7,485
Independent Gambling Authority	1,890	1,095	497
Joint Parliamentary Services	12,607	-	12,396
Administered Items for Joint Parliamentary Services	2,756	-	2,638
Legislative Council	5,476	17,298	5,367
Local Government Grants Commission	-	53,172	109
Minister for Trade, Tourism & Investment	5,165	566,921	5,039
South Australian Mental Health Commission	2,058	2,842	547
South Australia Police	833,967	408	227,262
Administered Items for South Australia Police	59	7,485	-
South Australian Tourism Commission	87,381	497	31,000
State Governor's Establishment	3,781	12,396	5,271
Payments for which specific appropriation is authorised in various Acts	114,062	-	18,054
<b>Total Payments</b>	<b>14,600,347</b>	<b>5,367</b>	<b>3,864,941</b>

- (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) The Department of Energy and Mining was established 1 July 2019
- (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

- 
- (e) 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
  - (f) 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
  - (g) Department of Industry and Skills was established 1 July 2019
  - (h) The Department of State Development was abolished 30 June 2018
  - (i) The Minister for Tourism was abolished effective 22nd March and replaced with Minister for Trade, Tourism and Investment
-

## REVENUESA - COST OF TAX &amp; GRANT ADMINISTRATION

For Period Ending September 2018  
(excludes Emergency Services Levy)

2017/18	2018/19	2018/19	2018/19
FYO	FY Budget	YTD Actuals	FY Est

# Out of scope

## Taxation Revenue Collections

Payroll Tax

1,467,204,607 1,475,692,000 404,723,646 1,495,086,190

Payroll Tax (Refunds)

5,086,531 - 4,848,547 19,394,190

Payroll Tax (Mirror Tax)

25,559,278 26,200,000 6,998,221 27,992,884

# Out of scope

## Other RevenueSA Administration

Payroll Tax - Rate Ex Gratia

1,990,576 14,444,000 15,509,147 15,509,147

Payroll Tax - Small Business Rebate

11,698,003 - 244,304 977,216

Payroll Tax - Renewable Energy Rebate

2,416 - 1,343 1,343

Exgratia - Payroll Tax - General

1,023,878 - 699,681 699,681

# Out of scope

**Thompson, Joanne (DTF)**

---

**From:** Perryman, Darren (DTF)  
**Sent:** Wednesday, 17 October 2018 9:09 AM  
**To:** 'Maesepp, Maxwell'  
**Subject:** RE: mirror taxes - 2018-19 mid-year budget update [DLM=For-Official-Use-Only]

Please find below the estimates for SA

	2018-19	2019-20	2020-21	2021-22
Payroll tax	25,600	26,200	27,200	28,300

# Out of scope

**Darren Perryman**

Manager, Revenue Accounting Services | Business Support | RevenueSA  
 Department of Treasury & Finance  
 t +61 8 8226 2857 f +61 8 8226 3788 e [darren.perryman@sa.gov.au](mailto:darren.perryman@sa.gov.au) w [revenuesa.sa.gov.au](http://revenuesa.sa.gov.au)



*Information contained in this email message may be confidential and may also be the subject of legal professional privilege or public interest immunity. If you are not the intended recipient, any use, disclosure or copying of this document is unauthorised.*



Government of  
South Australia



Proudly accredited  
by White Ribbon

White Ribbon  
Australia

*We acknowledge and respect the traditional custodians of these ancestral lands. We acknowledge the deep feelings of attachment and relationship of Aboriginal peoples to country.*

# Out of scope



# Out of scope

REVENUESA - COST OF TAX & GRANT ADMINISTRATION

For Period Ending October 2018  
(excludes Emergency Services Levy)

2017/18	2018/19	2018/19	2018/19
FYO	FY Budget	YTD Actuals	FY Est

Out of scope

Taxation Revenue Collections

Payroll Tax	1,467,204,607	1,475,692,000	530,525,568	1,490,237,642
Payroll Tax (Refunds)	5,086,531	-	4,848,547	14,545,642
Payroll Tax (Mirror Tax)	25,559,278	26,200,000	9,171,649	27,514,948

Out of scope

Other RevenueSA Administration

Payroll Tax - Rate Ex Gratia	1,990,576	14,444,000	15,608,327	15,608,327
Payroll Tax - Small Business Rebate	11,698,003	-	293,561	880,682
Payroll Tax - Renewable Energy Rebate	2,416	-	1,343	1,343
Exgratia - Payroll Tax - General	1,023,878	-	1,123,255	1,123,255

Out of scope


**REVENUESA - COST OF TAX & GRANT ADMINISTRATION**

For Period Ending November 2018  
(excludes Emergency Services Levy)

2017/18	2018/19	2018/19	2018/19
FYO	FY Budget	YTD Actuals	FY Est

# Out of scope

**Taxation Revenue Collections**

Payroll Tax  
Payroll Tax (Refunds)  
Payroll Tax (Mirror Tax)

1,467,204,607	1,475,692,000	660,078,425	1,492,486,023
5,086,531	-	6,997,510	16,794,023
25,559,278	26,200,000	11,429,581	27,430,993

# Out of scope

**Other RevenueSA Administration**

Payroll Tax - Rate Ex Gratia  
Payroll Tax - Small Business Rebate  
Payroll Tax - Renewable Energy Rebate  
Exgratia - Payroll Tax - General

1,990,576	14,444,000	15,585,973	15,585,973
11,698,003	-	327,268	785,443
2,416	-	1,343	1,343
1,023,878	-	1,126,754	1,126,754

# Out of scope

REVENUESA - COST OF TAX & GRANT ADMINISTRATION  
For Period Ending December 2018  
(excludes Emergency Services Levy)

2017/18	2018/19	2018/19	2018/19
FYO	FY Budget	YTD Actuals	FY Est

Out of scope

Taxation Revenue Collections  
Payroll Tax  
Payroll Tax (Refunds)  
Payroll Tax (Mirror Tax)

1,467,204,607	1,475,692,000	787,761,926	1,489,687,019
5,086,531	-	6,997,510	13,995,019
25,559,278	26,200,000	13,664,172	27,328,343

Out of scope

Other RevenueSA Administration  
Payroll Tax - Rate Ex Gratia  
Payroll Tax - Small Business Rebate  
Payroll Tax - Renewable Energy Rebate  
Exgratia - Payroll Tax - General

1,990,576	14,444,000	15,711,869	15,711,869
11,698,003	-	327,195	654,389
2,416	-	1,343	1,343
1,023,878	-	1,126,754	1,126,754

Out of scope

REVENUESA - COST OF TAX & GRANT ADMINISTRATION

For Period Ending January 2019  
(excludes Emergency Services Levy)

2017/18	2018/19	2018/19	2018/19
FYO	FY Budget	YTD Actuals	FY Est

Out of scope

Taxation Revenue Collections

Payroll Tax	1,467,204,607	1,475,692,000	914,502,275	1,488,453,542
Payroll Tax (Refunds)	5,086,531	-	7,444,233	12,761,542
Payroll Tax (Mirror Tax)	25,559,278	26,200,000	15,874,439	27,213,323

Out of scope

Other RevenueSA Administration

Payroll Tax - Rate Ex Gratia	1,990,576	14,444,000	15,853,898	15,853,898
Payroll Tax - Small Business Rebate	11,698,003	-	495,468	849,374
Payroll Tax - Renewable Energy Rebate	2,416	-	1,343	1,343
Exgratia - Payroll Tax - General	1,023,878	-	1,371,268	1,371,268

Out of scope



MINUTES forming ENCLOSURE to

File T&F 17/0749  
Doc No A928689

To The Treasurer

---

**TREASURER'S QUARTERLY STATEMENT: JUNE 2018**

Timing: ROUTINE

**Recommendations/Issues:** It is recommended that you:

- **approve** for publication in the *Government Gazette* the Treasurer's quarterly statement for the 3 months ended on 30 June 2018.

Approved/Not Approved

Hon Rob Lucas MLC  
Treasurer

/ /

**Key Points:**

- Section 40 (1) of the *Public Finance and Audit Act, 1987 (PFAA)* requires that the Treasurer must publish a statement in the *Government Gazette* in respect of each quarter setting out the following:
  - details of the amounts credited to and issued from the Consolidated Account,
  - a summary of the differences between those amounts and the amounts of money credited to and issued from the Consolidated Account during the corresponding quarter in the previous financial year;
  - any explanation that the Treasurer considers necessary of differences between the Treasurer's forecasts of the amounts to be credited to and issued from the Consolidated Account and the amounts in fact credited and issued.
- The Treasurer's quarterly statement for the 3 months ended on 30 June 2018 is attached.
- The data presented in the quarterly statement is consistent with the audited Treasurer's Statements, which you approved on 17 September 2018.

# Out of scope

## Out of scope

- Income into the Consolidated Account for the final quarter was \$295 million higher than the corresponding quarter last year, mainly due to an increase in:
  - Payroll Tax - \$24 million

# Out of scope

- Typically the quarterly Treasurer's statements for June are published in the Government Gazette after tabling of the Auditor-General's report which includes publication of the annual statements pursuant to section 36(2)(b) of the PFAA.

- Once your approval is received, we will arrange publication of the quarterly statements in the Government Gazette and advise you separately of the publication date.



Kevin Cantley  
EXECUTIVE DIRECTOR  
ACCOUNTING SERVICES

3 October 2018

Contact Officer: Kym Della-Torre  
Telephone: 822 69575

## GOVERNMENT OF SOUTH AUSTRALIA

STATEMENT OF THE RECEIPTS AND BORROWINGS ON THE CONSOLIDATED ACCOUNT  
FOR THE QUARTERS ENDED 30 SEPTEMBER 2018 AND 30 SEPTEMBER 2017*(Prepared on a Cash Basis)*

	- Quarter ended -		
	Budget 2018-19 \$ 000	30 September 2018 \$ 000	30 September 2017 \$ 000

## RECEIPTS -

## Taxation -

Out of scope

## Payroll Tax

1,475,692

399,875

369,888

Out of scope

# Out of scope



# Out of scope

## GOVERNMENT OF SOUTH AUSTRALIA

STATEMENT OF THE RECEIPTS AND BORROWINGS ON THE CONSOLIDATED ACCOUNT  
FOR THE QUARTERS ENDED 31 DECEMBER 2018 AND 31 DECEMBER 2017*(Prepared on a Cash Basis)*

	- Six months ended -			- Quarter ended -	
Budget 2018-19 \$ 000	31 December 2018 \$ 000	31 December 2017 \$ 000	31 December 2018 \$ 000	31 December 2017 \$ 000	

## RECEIPTS -

## Taxation -

Out of scope

## Payroll Tax

1,475,692

780,764

737,069

380,889

367,181

YTD Change from last year	YTD % change	QTR Change from last year	QTR % change
------------------------------	-----------------	------------------------------	-----------------

43,695

6%

13,708

4%

# Out of scope

# Out of scope

# Out of scope