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To the Chief Executive Department for Health and Wellbeing

Qualified opinion

I have audited the financial report of the Department for Health and Wellbeing and the consolidated entity comprising the Department for Health and Wellbeing and its controlled entities for the financial year ended 30 June 2024.

In my opinion, except for the possible effects of the matter described in the 'Basis for qualified opinion' section of my report, the accompanying financial report gives a true and fair view of the financial position of the Department for Health and Wellbeing and its controlled entities as at 30 June 2024, their financial performance and their cash flows for year then ended in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards.

The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2024
- a Statement of Financial Position as at 30 June 2024
- a Statement of Changes in Equity for the year ended 30 June 2024
- a Statement of Cash Flows for the year ended 30 June 2024
- notes, comprising material accounting policy information and other explanatory information
- a Certificate from the Chief Executive and the Deputy Chief Executive, Corporate and Infrastructure.

Basis for qualified opinion

Procurement reporting disclosure

The Department for Health and Wellbeing and the consolidated entity were required by the Treasurer's Instructions (Accounting Policy Statements) to include a disclosure reporting the value of procurement with South Australian and non-South Australian businesses for 2023-24. This requirement uses a framework established by the Treasurer's Instructions (Accounting Policy Statements) and definitions within Treasurer's Instruction 18 *Procurement*.

The Department for Health and Wellbeing and the consolidated entity included that disclosure in note 9.1 to the financial report.

My review of the processes used by the Department for Health and Wellbeing and the consolidated entity identified that it did not have an effective process to meet the requirements of the framework which has been established for procurement reporting under the Treasurer's Instructions.

As such, I am not able to obtain sufficient appropriate audit evidence for the amounts disclosed in note 9.1.

I conducted the audit in accordance with the *Public Finance and Audit Act 1987* and Australian Auditing Standards. My responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the financial report' section of my report. I am independent of the Department for Health and Wellbeing and its controlled entities. The *Public Finance and Audit Act 1987* establishes the independence of the Auditor-General. In conducting the audit, the relevant ethical requirements of APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* have been met.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Responsibilities of the Chief Executive for the financial report

The Chief Executive is responsible for the preparation of the financial report that gives a true and fair view in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of the financial report that gives a true and fair view and that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Chief Executive is responsible for assessing the entity's and consolidated entity's ability to continue as a going concern, taking into account any policy or funding decisions the government has made which affect the continued existence of the entity. The Chief Executive is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the assessment indicates that it is not appropriate.

Auditor's responsibilities for the audit of the financial report

As required by section 31(1)(b) of the *Public Finance and Audit Act 1987*, I have audited the financial report of the Department for Health and Wellbeing and its controlled entities for the financial year ended 30 June 2024.

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Department for Health and Wellbeing's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Chief Executive
- conclude on the appropriateness of the Chief Executive's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify the opinion. My conclusion is based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause an entity to cease to continue as a going concern
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation
- obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the group financial report. I am responsible for the direction, supervision and performance of the group audit. I remain solely responsible for my audit opinion.

My report refers only to the financial report described above and does not provide assurance over the integrity of electronic publication by the entity on any website nor does it provide an opinion on other information which may have been hyperlinked to/from the report.

I communicate with the Chief Executive about, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during the audit.

A handwritten signature in blue ink, appearing to read 'Andrew Blaskett', with a stylized flourish at the end.

Andrew Blaskett
Auditor-General

23 September 2024

THE DEPARTMENT FOR HEALTH AND WELLBEING
STATEMENT OF COMPREHENSIVE INCOME
For the year ended 30 June 2024

	Note	Consolidated		Parent	
		2024	2023	2024	2023
		\$'000	\$'000	\$'000	\$'000
Income					
Revenues from SA Government	2	5,667,453	5,248,944	5,667,453	5,248,944
Fees and charges	3	829,607	729,557	246,887	229,441
Grants and contributions	4	2,609,609	2,452,127	2,078,834	1,961,252
Interest	5	18,943	10,560	3,642	2,255
Resources received free of charge	6	112,557	79,728	54,106	40,293
Net gain from disposal of non-current and other assets	13	-	7,158	-	8,514
Other revenues/income	7	38,292	50,143	226,472	210,872
Total income		9,276,461	8,578,217	8,277,394	7,701,571
Expenses					
Employee related expenses	8	5,452,813	5,048,397	209,759	215,373
Supplies and services	9	3,053,878	2,768,002	814,627	718,696
Depreciation and amortisation	20,21	312,918	299,528	15,842	11,898
Grants and subsidies	10	47,974	130,787	7,232,336	6,738,110
Borrowing costs	11	210,969	190,705	591	420
Net loss from disposal of non-current and other assets	13	12,373	-	6,037	-
Impairment loss on receivables	15.1,18	8,637	3,227	(56)	899
Other expenses	12	100,777	121,362	60,496	38,222
Total expenses		9,200,339	8,562,008	8,339,632	7,723,618
Net result		76,122	16,209	(62,238)	(22,047)
Other Comprehensive Income					
Items that will not be reclassified to net result					
Changes in property, plant and equipment asset revaluation surplus		831,550	-	19,100	-
Items that will be reclassified subsequently to net result when specific conditions are met					
Gains or losses recognised directly in equity		10,710	(11,178)	-	-
Total other comprehensive income		842,260	(11,178)	19,100	-
Total comprehensive result		918,382	5,031	(43,138)	(22,047)

The accompanying notes form part of these financial statements. The net result and total comprehensive result are attributable to the SA Government as owner.

THE DEPARTMENT FOR HEALTH AND WELLBEING
STATEMENT OF FINANCIAL POSITION
As at 30 June 2024

	Note	Consolidated		Parent	
		2024	2023	2024	2023
		S'000	S'000	S'000	S'000
Current assets					
Cash and cash equivalents	14	1,000,684	920,356	593,305	563,098
Receivables	15	473,575	430,120	270,740	234,474
Other financial assets	16	134,217	109,793	-	-
Inventories	17	90,666	105,329	47,557	64,150
Contract assets	18	16,558	13,158	-	-
Other assets		6	27	-	-
Total current assets		1,715,706	1,578,783	911,602	861,722
Non-current assets					
Receivables	15	34,718	24,526	65	83
Other financial assets	16	2,851	2,853	-	-
Property, plant and equipment	19,20	6,969,234	5,884,118	86,226	55,545
Investment property	19,20	29,932	29,975	-	-
Intangible assets	19,21	33,806	43,771	23,865	28,883
Total non-current assets		7,070,541	5,985,243	110,156	84,511
Total assets		8,786,247	7,564,026	1,021,758	946,233
Current liabilities					
Payables	23	517,265	443,239	277,893	238,695
Financial liabilities	24	91,549	89,133	2,132	1,151
Employee related liabilities	25	883,153	795,957	30,437	30,206
Provisions	26	68,815	60,540	27,558	22,160
Contract liabilities and other liabilities	27	153,510	137,160	6,159	2,965
Total current liabilities		1,714,292	1,526,029	344,179	295,177
Non-current liabilities					
Payables	23	57	57	31,211	28,284
Financial liabilities	24	2,544,984	2,612,862	21,880	17,837
Employee related liabilities	25	834,214	742,284	39,053	35,244
Provisions	26	330,200	251,922	159,188	113,240
Contract liabilities and other liabilities	27	13,007	73	13,007	73
Total non-current liabilities		3,722,462	3,607,198	264,339	194,678
Total liabilities		5,436,754	5,133,227	608,518	489,855
Net assets		3,349,493	2,430,799	413,240	456,378
Equity					
Contributed capital		1,700,853	1,700,853	1,700,853	1,700,853
Retained earnings		194,164	95,612	(1,331,156)	(1,276,409)
Asset revaluation surplus		1,334,250	524,818	43,543	31,934
Other reserves		120,226	109,516	-	-
Total equity		3,349,493	2,430,799	413,240	456,378

The accompanying notes form part of these financial statements. The total equity is attributable to the SA Government as owner.

THE DEPARTMENT FOR HEALTH AND WELLBEING
STATEMENT OF CHANGES IN EQUITY
For the year ended 30 June 2024

CONSOLIDATED

Note	Asset		Other reserves \$'000	Retained earnings \$'000	Total equity \$'000
	Contributed capital \$'000	revaluation surplus \$'000			
Balance at 30 June 2022	1,700,853	526,765	120,694	81,536	2,429,848
Error correction	-	-	-	(13,887)	(13,887)
Restated balance at 30 June 2022	1,700,853	526,765	120,694	67,649	2,415,961
Net result for 2022-23	-	-	-	16,209	16,209
Gain/(loss) on revaluation of other financial assets	-	-	96	-	96
Gain/(loss) on revaluation of defined benefit fund liability	25.4	-	(11,274)	-	(11,274)
Total comprehensive result for 2022-23	-	-	(11,178)	16,209	5,031
Transfer between equity components	-	(1,947)	-	1,947	-
Net assets received from an administrative restructure	1.6	-	-	9,707	9,707
Net assets transferred out as a result of an administrative restructure	1.6	-	-	100	100
Restated balance at 30 June 2023	1,700,853	524,818	109,516	95,612	2,430,799
Net result for 2023-24	-	-	-	76,122	76,122
Gain/(loss) on revaluation of land and buildings	19,20	826,551	-	-	826,551
Gain/(loss) on revaluation of plant and equipment	19,20	4,999	-	-	4,999
Gain/(loss) on revaluation of other financial assets	-	-	(9)	-	(9)
Gain/(loss) on revaluation of defined benefit fund liability	25.4	-	10,719	-	10,719
Total comprehensive result for 2023-24	-	831,550	10,710	76,122	918,382
Transfer between equity components	-	(22,118)	-	22,118	-
Net assets transferred out as a result of an administrative restructure	1.6	-	-	312	312
Balance at 30 June 2024	1,700,853	1,334,250	120,226	194,164	3,349,493

PARENT

Note	Asset		Other reserves \$'000	Retained earnings \$'000	Total equity \$'000
	Contributed capital \$'000	revaluation surplus \$'000			
Balance at 30 June 2022	1,700,853	31,934	-	(1,264,169)	468,618
Net result for 2022-23	-	-	-	(22,047)	(22,047)
Total comprehensive result for 2022-23	-	-	-	(22,047)	(22,047)
Net assets received from an administrative restructure	1.6	-	-	9,707	9,707
Net assets transferred out as a result of an administrative restructure	1.6	-	-	100	100
Balance at 30 June 2023	1,700,853	31,934	-	(1,276,409)	456,378
Net result for 2023-24	-	-	-	(62,238)	(62,238)
Gain/(loss) on revaluation of land and buildings	19,20	20,145	-	-	20,145
Gain/(loss) on revaluation of plant and equipment	19,20	(1,045)	-	-	(1,045)
Total comprehensive result for 2023-24	-	19,100	-	(62,238)	(43,138)
Transfer between equity components	-	(7,491)	-	7,491	-
Balance at 30 June 2024	1,700,853	43,543	-	(1,331,156)	413,240

The accompanying notes form part of these financial statements. All changes in equity are attributable to the SA Government as owner.

THE DEPARTMENT FOR HEALTH AND WELLBEING
STATEMENT OF CASH FLOWS
For the year ended 30 June 2024

	Note	Consolidated		Parent	
		2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
Cash flows from operating activities					
Cash inflows					
Receipts from SA Government		5,667,453	5,248,944	5,667,453	5,248,944
Fees and charges		799,199	755,308	77,722	96,504
Grants and contributions		2,622,719	2,457,848	2,077,819	1,961,304
Interest received		16,642	8,749	3,642	2,255
Residential aged care bonds received		40,407	36,420	-	-
GST recovered from ATO		282,027	250,346	106,778	82,371
Other receipts		46,345	56,421	2,412	20,110
Cash generated from operations		9,474,792	8,814,036	7,935,826	7,411,488
Cash outflows					
Employee related payments		(5,232,967)	(4,976,155)	(210,302)	(218,714)
Payments for supplies and services		(3,139,164)	(2,925,901)	(753,644)	(724,310)
Payments of grants and subsidies		(90,343)	(179,491)	(6,927,953)	(6,431,168)
Interest paid		(208,152)	(182,398)	(591)	(420)
Residential aged care bonds refunded		(26,471)	(24,281)	-	-
Other payments		(61,287)	(36,775)	(5,129)	(6,920)
Cash used in operations		(8,758,354)	(8,325,001)	(7,897,619)	(7,381,532)
Net cash provided by operating activities	28	716,408	489,035	38,207	29,956
Cash flows from investing activities					
Cash inflows					
Proceeds from sale of property, plant and equipment		963	16,260	-	15,053
Proceeds from sale/maturities of investments		9,566	6,845	-	-
Cash generated from investing activities		10,529	23,105	-	15,053
Cash outflows					
Purchase of property, plant and equipment		(518,610)	(324,084)	(1,534)	(1,792)
Purchase of intangible assets		(5,056)	(6,110)	(4,715)	(5,850)
Purchase of investments		(32,242)	(7,554)	-	-
Cash used in investing activities		(555,908)	(337,748)	(6,249)	(7,642)
Net cash provided by/(used in) investing activities		(545,379)	(314,643)	(6,249)	7,411
Cash flows from financing activities					
Cash inflows					
Cash received from restructuring activities		-	11,766	-	11,766
Cash generated from financing activities		-	11,766	-	11,766
Cash outflows					
Repayment of lease liabilities		(90,701)	(91,212)	(1,751)	(1,113)
Cash used in financing activities		(90,701)	(91,212)	(1,751)	(1,113)
Net cash provided by/(used in) financing activities		(90,701)	(79,446)	(1,751)	10,653
Net increase/(decrease) in cash and cash equivalents		80,328	94,946	30,207	48,020
Cash and cash equivalents at the beginning of the period		920,356	825,410	563,098	515,078
Cash and cash equivalents at the end of the period	14	1,000,684	920,356	593,305	563,098

The accompanying notes form part of these financial statements.

1. About the Department for Health and Wellbeing

The Consolidated Entity

The not-for-profit Consolidated Entity consists of the following controlled entities:

- The Department for Health and Wellbeing (Parent);
- Barossa Hills Fleurieu Local Health Network Incorporated;
- Central Adelaide Local Health Network Incorporated (includes the subsidiary AusHealth);
- Eyre and Far North Local Health Network Incorporated;
- Flinders and Upper North Local Health Network Incorporated;
- Limestone Coast Local Health Network Incorporated;
- Northern Adelaide Local Health Network Incorporated;
- Riverland Mallee Coorong Local Health Network Incorporated;
- SA Ambulance Service Inc (includes SA Ambulance Development Fund);
- Southern Adelaide Local Health Network Incorporated;
- Women's and Children's Health Network Incorporated; and
- Yorke and Northern Local Health Network Incorporated;

with transactions occurring between these entities.

The Consolidated Entity operates within the *Public Sector Act 2009* and the *Health Care Act 2008*.

The consolidated financial statements have been prepared in accordance with AASB 10 *Consolidated Financial Statements*. Consistent accounting policies have been applied and all inter-entity balances and transactions arising within the Consolidated Entity have been eliminated in full. Information on the consolidated entity's interests in other entities is at note 37.

Administered items

The Consolidated Entity has administered activities and resources. Transactions and balances relating to administered resources are presented separately and are disclosed in the Schedules of Administered Items – refer note 39. Except as otherwise disclosed administered items are accounted for on the same basis and using the same accounting policies as for the Consolidated Entity transactions.

The Department for Health and Wellbeing (the Department) – Parent Entity

The Department is a not-for-profit government department of the State of South Australia, established pursuant to the *Public Sector Act 2009* as an administrative unit acting on behalf of the Crown.

The Department is responsible for the overall management and strategic direction of the South Australian health system. The local health networks are responsible for the provision of health services in accordance with the *Health Care Act 2008* and performance agreements.

1.1 Objectives and activities

1.1.1 Objectives of the Department for Health and Wellbeing

SA Health is the brand name for the health portfolio of services and agencies (i.e. Consolidated Entity, Preventive Health SA (PHSA) and the Commission on Excellence and Innovation in Health (CEIH)) responsible to the Minister for Health and Wellbeing (the Minister). SA Health is committed to protecting and improving the health of all South Australians by providing leadership in health reform, public health services, health and medical research, policy development and planning, with an increased focus on wellbeing, illness prevention, early intervention and quality care.

The Department (i.e. Parent Entity) assists the Minister and supports the delivery of public health services, formulates health policy, facilitates public and consumer consultation on health issues, and monitors the performance of South Australia's health system by providing timely advice, research and administrative support.

The Department is comprised of six core divisions and one operating entity:

- Strategy and Governance;
- Clinical System Support and Improvement;
- Commissioning and Performance;
- Corporate and Infrastructure;
- Chief Psychiatrist;
- Public Health;
- Digital Health SA.

THE DEPARTMENT FOR HEALTH AND WELLBEING
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2024

1.1.2 Activities of the Consolidated Entity

In achieving its objectives, the Consolidated Entity provides a range of goods and services classified into the following activities:

Policy, Clinical Services, System Improvement and Administration

Responsible for health policy and promotion, clinical services and administration associated with the provision of health services across South Australia. This activity largely reflects the activities of the Department itself (refer to Parent column on the face of the Statements and the notes accompanying the Statements).

Health Services

The provision of hospital-based tertiary care and other acute services as well as rehabilitation, mental health and other community health services within the metropolitan and country areas, the provision of grants to non-government organisations for the provision of health services, and responsibility for Aboriginal controlled primary health services in Ceduna, Port Augusta and surrounding country areas. This activity largely reflects the activities of the Local Health Networks (LHNs) and SA Ambulance Service (SAAS), refer to the Consolidated Entity column less the Parent column on the face of the Statements and the notes accompanying the Statements.

Accordingly, additional disaggregated disclosure schedules by major class of income, expense, asset and liability have not been included in the financial statements, as information can be reliably determined from the face of the Statements and the notes accompanying the Statements. It is noted that there are minor and immaterial variances between the two Activities due to inter-entity eliminations upon consolidation, with the exceptions of fees and charges (income), supplies and services and grants (expenditure) and workers compensation payable (liability) – refer to notes 3, 9, 10 and 23 respectively for further information.

1.2 Basis of preparation

These financial statements are general purpose financial statements prepared in accordance with:

- section 23 of the *Public Finance and Audit Act 1987*;
- Treasurer's Instructions and accounting policy statements issued by the Treasurer under the *Public Finance and Audit Act 1987*; and
- relevant Australian Accounting Standards.

The financial statements have been prepared based on a 12 month period and presented in Australian currency. All amounts in the financial statements and accompanying notes have been rounded to the nearest thousand dollars (\$'000). Any transactions in foreign currency are translated into Australian dollars at the exchange rates at the date the transaction occurs. The historical cost convention is used unless a different measurement basis is specifically disclosed in the note associated with the item measured.

Assets and liabilities that are to be sold, consumed or realised as part of the normal operating cycle have been classified as current assets or current liabilities. All other assets and liabilities are classified as non-current.

Material accounting policies are set out throughout the notes.

1.3 Taxation

The Consolidated Entity is not subject to income tax. The Consolidated Entity is liable for fringe benefits tax (FBT) and goods and services tax (GST). The Department is additionally liable for payroll tax and emergency services levy.

Income, expenses and assets are recognised net of the amount of GST except:

- when the GST incurred on a purchase of goods or services is not recoverable from the Australian Taxation Office (ATO), in which case the GST is recognised as part of the cost of acquisition of the asset or as part of the expense item applicable; and
- receivables and payables, which are stated with the amount of GST included.

The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables in the Statement of Financial Position.

Cash flows are included in the Statement of Cash Flows on a gross basis, and the GST component of cash flows arising from investing and financing activities, which is recoverable from, or payable to, the ATO is classified as part of operating cash flows.

1.4 Continuity of operations

As at 30 June the Consolidated Entity had working capital of \$1.414 million (\$52.754 million). The SA Government is committed and has consistently demonstrated a commitment to the ongoing funding of the Consolidated Entity, via the Department of Treasury and Finance (DTF), to enable it to perform its functions. This ongoing commitment is ultimately outlined in the annual *State Budget Papers* which presents the SA Government's current and estimated future economic performance, including forward estimates of revenue, expenses and performance by agency.

THE DEPARTMENT FOR HEALTH AND WELLBEING
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2024

1.5 Equity

The asset revaluation surplus is used to record increments and decrements in the fair value of land, buildings and plant and equipment to the extent that they offset one another. Relevant amounts are transferred to retained earnings when an asset is derecognised.

Other reserves include Branch Reserves, Country Capital Reserves, Defined Benefit Fund Remeasurement and Investment Revaluation Reserve.

1.6 Changes to the Consolidated Entity

2023-24

On 4 September 2023 the Minister announced steps to work towards establishing Preventive Health SA, a new agency bringing together Wellbeing SA and parts of Drug and Alcohol Services SA (DASSA). As a result of administrative arrangements outlined in the Chief Executive agreement, effective 24 February 2024, governance of non-clinical DASSA services previously undertaken by the Southern Adelaide Local Health Network (SALHN) were transferred to Wellbeing SA, now Preventive Health SA. Net liabilities of \$0.312 million were transferred out of SALHN, consisting of employee related liabilities (\$0.344 million) less receivables (\$0.022 million, prepayments). This included the transfer of 14 employees. \$2.746 million was paid/payable by SALHN to Preventive Health SA for costs incurred from 26 February to 30 June 2024.

2022-23

As a result of administrative arrangements outlined in the Chief Executive Agreement, governance of the Integrated Care Systems (ICS) Directorate was transferred from Wellbeing SA to the Department, effective 20 December 2022. ICS delivers key strategies related to hospital avoidance, hospital substitution, hospital discharge, demand management and system reform initiatives; including ongoing development and integration of the My Home Hospital service and strategic oversight of the SA Community Care program. Net assets of \$9.707 million were transferred into the Department, consisting of cash (\$11.766 million) less employee related liabilities (\$2.035 million) and provisions (\$0.024 million). This included the transfer of 67 employees. The Department recovered \$15.990 million from Wellbeing SA for expenditure incurred (refer note 7).

As approved by the Minister, governance of the Health Performance Council (HPC) was transferred from the Department to the Commission on Excellence and Innovation in Health (CEIH), effective 1 July 2022. Net liabilities of \$0.100 million were transferred out of the Department, consisting of employee related liabilities. This included the transfer of 2 employees.

Net assets and liabilities transferred into and out of the Department, and the Consolidated Entity, as a result of the administrative restructures were at the carrying amount immediately prior to transfer, and treated as distributions to the SA Government as owner.

1.7 Prior period adjustment

During the year SALHN completed a review and reconciliation of accounting treatment for the Consolidated Entity's investment in Flinders Fertility. Carrying amount of the joint venture asset was overstated by the value of undistributed accumulated losses, this resulted in a prior period adjustment to other financial assets and equity of \$1.227 million. The 2022-23 net result has been adjusted to recognise the Consolidated Entity's share of Flinders Fertility's profit for the period. Refer to notes 7, 16 and 37.

During the year it was identified that SA Ambulance Service (SAAS) contract liabilities relating to Ambulance Cover were incomplete. The understatement dates back prior to 30 June 2020. There is no impact on the reported comprehensive income for either 2023 or 2024.

Consolidated Entity	2023 reported \$'000	Prior period adjustment \$'000	2023 restated \$'000
Other revenues/income – SALHN	49,966	177	50,143
Net result – SALHN	16,032	177	16,209
Other financial assets – SALHN	113,873	(1,227)	112,646
Contract liabilities and other liabilities – SAAS	124,750	12,483	137,233
Retained earnings – SALHN & SAAS	109,322	(13,710)	95,612

THE DEPARTMENT FOR HEALTH AND WELLBEING
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2024

2. Revenues from SA Government

	Consolidated		Parent	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
Revenues from SA Government				
Contingency funding provided by DTF	6,751	94,437	6,751	94,437
Recovery from DTF for TVSPs	-	992	-	992
Appropriations from Consolidated Account pursuant to the <i>Appropriation Act</i>	5,609,775	5,117,657	5,609,775	5,117,657
Commonwealth capital grants received via DTF	10,888	6,090	10,888	6,090
Commonwealth recurrent grants received via DTF	40,039	29,768	40,039	29,768
Total revenues from SA Government	5,667,453	5,248,944	5,667,453	5,248,944

The Department is the administrative unit of the Consolidated Entity and as such receives all appropriation from DTF. Appropriations are recognised upon receipt. The Department provides recurrent and capital funding under a service level agreement to the LHNs and SAAS for the provision of services.

Transactions with the SA Government as owner are set out in Statement of Changes in Equity.

3. Fees and charges

	Consolidated		Parent	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
Ambulance cover	30,735	31,528	-	-
Ambulance transport	96,979	91,396	-	-
Business services	1,935	1,005	1,935	1,005
Call Direct	249	633	-	-
Car parking revenue	22,448	14,184	17	15
Commissions revenue	236	396	90	244
Fines, fees and penalties	1,945	2,004	1,817	1,830
Interstate patient transfers	107,269	78,255	107,270	78,252
Patient and client fees	394,902	346,006	-	-
Private practice fees	51,644	46,689	5,654	4,666
Fees for health services	40,441	45,518	1,037	5,007
Residential and other aged care charges	30,850	28,415	-	-
Royalty income	669	855	-	-
Sale of goods - medical supplies	1,802	1,387	127,103	136,804
Training revenue	1,901	1,711	819	659
Other user charges and fees	45,602	39,575	1,145	959
Total fees and charges	829,607	729,557	246,887	229,441

Due to inter-entity eliminations upon consolidation, revenue from fees and charges of \$132.835 million (\$141.650 million) between the Department and the LHNs and SAAS were eliminated. Refer to note 1.1.2 for further information.

The Consolidated Entity measures revenue based on the consideration specified in major contracts with customers and excludes amounts collected on behalf of third parties. Revenue is recognised either at a point in time or over time, when (or as) the Consolidated Entity satisfies performance obligations by transferring the promised goods or services to its customers.

All revenue from fees and charges is revenue recognised from contracts with customers except for fines, fees and penalties.

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Contracts with Customers disaggregated by pattern of revenue recognition and type of customer	2024 Goods/Services transferred at a point in time	2024 Goods/Services transferred over a period of time	2023 Goods/Services transferred at a point in time	2023 Goods/Services transferred over a period of time
Ambulance cover	-	30,735	-	31,528
Ambulance transport	94,570	-	89,124	-
Business services	1,935	-	993	-
Call Direct	-	249	-	633
Car parking revenue	12,954	9,494	11,540	2,644
Commissions revenue	234	-	160	-
Interstate patient transfers	107,269	-	78,255	-
Patient and client fees	359,663	-	311,230	-
Private practice fees	51,644	-	46,689	-
Fees for health services	37,459	-	39,730	-
Residential and other aged care charges	30,850	-	28,415	-
Royalty income	669	-	855	-
Sale of goods - medical supplies	1,780	-	1,378	-
Training revenue	1,774	-	1,518	-
Other user charges and fees	42,794	11	36,404	16
Total contracts with external customers	743,595	40,489	646,291	34,821
Ambulance transport	2,409	-	2,272	-
Business services	-	-	12	-
Commissions revenue	2	-	236	-
Patient and client fees	35,239	-	34,776	-
Fees for health services	2,982	-	5,788	-
Sale of goods - medical supplies	22	-	9	-
Training revenue	127	-	193	-
Other user charges and fees	2,797	-	3,154	1
Total contracts with SA Government customers	43,578	-	46,440	1
Total contracts with customers	787,173	40,489	692,731	34,822

The Consolidated Entity recognises contract liabilities for consideration received in respect of unsatisfied performance obligations and reports these amounts as other liabilities (refer to note 27). Similarly, if the Consolidated Entity satisfies a performance obligation before it receives the consideration, the Consolidated Entity recognises either a contract asset or a receivable, depending on whether something other than the passage of time is required before the consideration is due (refer to notes 18 and 15 respectively).

The Consolidated Entity recognises revenue (contracts with customers) from the following major sources:

Patient and client fees

Public health care is free for Medicare eligible customers. Non-Medicare eligible customers pay in arrears to stay overnight in a public hospital and to receive medical assessment, advice, treatment and care from a health professional. These charges may include doctors, surgeons, anaesthetists, pathology, radiology services etc. Revenue from these services is recognised on a time-and-material basis as services are provided. Any amounts remaining unpaid at the end of the reporting period are treated as an accounts receivable.

Ambulance transport

Ambulance transport revenue comprises revenue earned from the provision of first aid and patient transportation that are considered non-emergency and are not covered by Medicare. Ambulance transport revenue recognition occurs under AASB 15 *Revenue from Contracts with Customers* at the point in time that the performance obligation is discharged, which will be once the service is provided.

Private practice fees

SA Health allows employed salaried medical consultants the ability to provide billable medical services relating to the assessment, treatment and care of privately referred outpatients or private inpatients in SA Health sites. Fees derived from undertaking private practice is income derived in the hands of the specialist. The specialist appoints the Consolidated Entity as an agent in the rendering and recovery of accounts of the specialist's private practice. SA Health disburses amounts collected on behalf of the specialist to the specialist via payroll (fortnightly) or accounts payable (monthly) depending on the rights of private practice scheme. Revenue from these services is recognised as it is collected as per the Rights of Private Practice Agreement.

Interstate patient transfers

Under the National Health Reform Agreement – When a resident of one state/territory receives hospital treatment in another state/territory, the 'resident state/territory' compensates the treating or 'provider state/territory' for the cost of that care via a 'cross-border' payment. Contributions by the resident state/territory are made to the 'provider state/territory' through the National Health Funding Pool via activity estimates.

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4. Grants and contributions

	Consolidated		Parent	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
Commonwealth aged care subsidies	76,881	55,841	-	-
Pharmaceutical Benefits Scheme Commonwealth subsidy	259,236	246,394	-	-
Commonwealth National Health Reform Agreement	1,972,589	1,668,249	1,972,589	1,668,249
Department of Veterans' Affairs (Commonwealth)	40,800	40,800	40,800	40,800
Commonwealth Transition Care Program	24,314	26,353	24,314	26,353
Commonwealth National Partnership on COVID-19 Response	10,398	196,635	10,398	196,635
Other Commonwealth grants and contributions	144,445	136,726	18,025	18,171
SA Government Community Development Fund	7,000	7,000	7,000	7,000
SA Government capital contributions	349	189	-	-
Emergency Services Levy	1,604	1,565	-	-
Other SA Government grants and contributions	13,006	14,102	2,693	2,236
Private sector capital contributions	1,280	1,234	-	-
Private sector grants and contributions	57,707	57,039	3,015	1,808
Total grants and contributions	2,609,609	2,452,127	2,078,834	1,961,252

The grants received are usually subject to terms and conditions set out in the contract, correspondence, or by legislation and recognised on receipt.

Of the \$2,609.609 million (\$2,452.127 million) received during the reporting period \$2,299.370 million (\$2,154.782 million) was provided for specific purposes, including State and Commonwealth Health Initiatives-Health reforms, research and other associated activities.

Commonwealth National Partnership on COVID-19 response grant ceased 31 December 2022. A new agreement, the National Partnership Priority Groups COVID-19 Testing and Vaccination Agreement commenced. This relates to a once off payment in relation to PCR testing and vaccinations for priority groups funded on a 50% State and 50% Commonwealth contribution.

5. Interest

	Consolidated		Parent	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
Interest on operating accounts	10,408	5,827	3,642	2,255
Interest from SAFA on investments	60	35	-	-
Interest on Special Purpose Funds	8,475	4,698	-	-
Total interest	18,943	10,560	3,642	2,255

6. Resources received free of charge

	Consolidated		Parent	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
Land and buildings	6,446	-	-	5,000
Plant and equipment	496	-	-	-
Inventory	51,049	32,324	51,041	32,324
Services	52,694	47,404	3,065	2,969
Other	1,872	-	-	-
Total resources received free of charge	112,557	79,728	54,106	40,293

Property, plant and equipment is recorded at fair value. The SA Government approved the transition of the Keith and District Hospital into the public health system and for it to be operated by the Limestone Coast Local Health Network. As a result the assets of the Keith and District Hospital were received free of charge by the Consolidated Entity during 2023-24.

Inventory includes immunisation drugs received from the Commonwealth recorded at their fair value. Where inventory is received free of charge, all amounts held are recognised as an asset during the period.

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Contributions of services are recognised only when a fair value can be determined reliably and the services would be purchased if they had not been donated. The Consolidated Entity receives Financial Accounting, Taxation, Payroll, Accounts Payable and Accounts Receivable services from Shared Services SA free of charge valued at \$38.596 million (\$37.512 million) (Parent \$2.421 million (\$2.497 million)), ICT services valued at \$14.002 million (\$9.661 million) (Parent \$0.549 million (\$0.379 million)) and media monitoring services valued at \$0.095 million (\$0.118 million) (Parent \$0.095 million (\$0.093 million)) from the Department of the Premier and Cabinet.

Although not recognised, the Consolidated Entity receives volunteer services from numerous volunteers who provide patient and staff support services to individuals using hospital and ambulance services. The services include but are not limited to: childcare, respite care, transport, therapeutic activities, patient liaison, gift shop, kiosk and café support.

7. Other revenues/income

	Consolidated		Parent	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
Dividend revenue	291	193	-	-
Donations	14,537	8,605	1	159
Gain on revaluation of investment property	-	4,225	-	-
Health recoveries	-	-	172,347	146,726
Insurance recoveries	173	231	48,630	46,869
Recoveries from Wellbeing SA	-	15,990	-	15,990
Other	23,291	20,899	5,494	1,128
Total other revenues/income	38,292	50,143	226,472	210,872

Due to inter-entity eliminations upon consolidation, health recoveries and insurance recoveries between the Department and the LHNs and SAAS were eliminated. Refer to note 1.1.2 for further information.

8. Employee related expenses

	Consolidated		Parent	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
Salaries and wages	4,212,399	4,013,171	146,846	152,449
Targeted voluntary separation packages	93	1,318	-	986
Long service leave	175,358	87,066	7,333	2,065
Annual leave	434,615	406,463	14,811	14,285
Skills and experience retention leave	20,933	18,815	967	765
Employment on-costs - superannuation*	508,652	457,524	20,430	19,754
Employment on-costs - other	7,227	7,865	7,184	7,422
Workers compensation	82,678	46,515	4,846	8,352
Board and committee fees	3,551	3,344	345	417
Other employee related expenses	7,307	6,316	6,997	8,878
Total employee related expenses	5,452,813	5,048,397	209,759	215,373

* The superannuation employment on-cost charge represents the Consolidated Entity's contribution to superannuation plans in respect of current services of employees. DTF centrally recognises the superannuation liability in the whole-of-government financial statements except for SAAS staff who are members of the SAAS defined benefit scheme.

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8.1 Key Management Personnel

Key management personnel (KMP) of the Consolidated Entity and the Department includes the Minister, the Chief Executive and eight members of the Executive Management team who have responsibility for the strategic direction and management of the Consolidated Entity.

The compensation detailed below excludes salaries and other benefits received by the Minister. The Minister's remuneration and allowances are set by the *Parliamentary Remuneration Act 1990* and the Remuneration Tribunal of South Australia, respectively, and are payable from the Consolidated Account (via DTF) under section 6 of the *Parliamentary Remuneration Act 1990*.

Compensation (Consolidated Entity)	2024	2023
	\$'000	\$'000
Salaries and other short term employee benefits	3,718	3,295
Post-employment benefits	1,193	985
Other long-term employment benefits	-	97
Total	4,911	4,377

The Consolidated Entity did not enter into any transactions with key management personnel or their close family during the reporting period that were not consistent with normal procurement arrangements.

8.2 Remuneration of Boards and Committees (Consolidated Entity)

	2024	2023
	No. of	No. of
	Members	Members
\$0	1,488	1,664
\$1 - \$20,000	250	257
\$20,001 - \$40,000	68	57
\$40,001 - \$60,000	13	12
\$60,001 - \$80,000	5	5
Total	1,824	1,995

The total remuneration received or receivable by members was \$3.794 million (\$3.572 million). Remuneration of members reflects all costs of performing board/committee member duties including sitting fees, superannuation contributions, salary sacrifice benefits, fringe benefits and related fringe benefits tax. In accordance with the Premier and Cabinet Circular No. 016, government employees are not entitled to be paid for board/committee duties unless approved by the Chief Executive, Department of the Premier and Cabinet, with support of the Minister.

Unless otherwise disclosed, transactions between members are on conditions no more favourable than those that it is reasonable to expect the entity would have adopted if dealing with the related party at arm's length in the same circumstances.

Refer to note 38 for members of boards/committees that served for all or part of the financial year and were entitled to receive income from membership in accordance with APS 124.B.

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8.3 Employee remuneration

	Consolidated		Parent	
	2024 Number	2023 Number	2024 Number	2023 Number
The number of employees whose remuneration received or receivable falls within the following bands:				
\$160,001 - \$166,000*	n/a	334	n/a	11
\$166,001 - \$186,000	1,126	1,046	32	23
\$186,001 - \$206,000	689	680	10	12
\$206,001 - \$226,000	452	390	16	16
\$226,001 - \$246,000	260	276	12	6
\$246,001 - \$266,000	234	227	2	5
\$266,001 - \$286,000	187	186	7	5
\$286,001 - \$306,000	132	132	2	4
\$306,001 - \$326,000	129	124	3	3
\$326,001 - \$346,000	118	92	-	-
\$346,001 - \$366,000	104	109	1	2
\$366,001 - \$386,000	91	80	4	2
\$386,001 - \$406,000	64	95	2	1
\$406,001 - \$426,000	82	63	1	1
\$426,001 - \$446,000	82	87	1	-
\$446,001 - \$466,000	107	99	-	1
\$466,001 - \$486,000	80	94	1	1
\$486,001 - \$506,000	97	68	1	1
\$506,001 - \$526,000	70	60	1	-
\$526,001 - \$546,000	52	54	1	1
\$546,001 - \$566,000	45	41	-	-
\$566,001 - \$586,000	42	31	-	1
\$586,001 - \$606,000	34	45	2	-
\$606,001 - \$626,000	41	38	-	-
\$626,001 - \$646,000	27	23	-	-
\$646,001 - \$666,000	21	24	-	-
\$666,001 - \$686,000	26	17	1	-
\$686,001 - \$706,000	16	14	-	1
\$706,001 - \$726,000	15	10	-	-
\$726,001 - \$746,000	9	2	-	-
\$746,001 - \$766,000	9	6	-	-
\$766,001 - \$786,000	9	4	-	-
\$786,001 - \$806,000	-	3	-	-
\$806,001 - \$826,000	1	2	-	-
\$826,001 - \$846,000	2	1	-	-
\$846,001 - \$866,000	1	-	-	-
\$866,001 - \$886,000	1	-	-	-
\$906,001 - \$926,000	-	4	-	-
\$926,001 - \$946,000	1	-	-	-
\$966,001 - \$986,000	1	-	-	-
\$986,001 - \$1,006,000	-	1	-	-
\$1,006,001 - \$1,026,000	2	-	-	-
\$1,046,001 - \$1,066,000	-	1	-	-
\$1,106,001 - \$1,126,000	1	-	-	-
\$1,406,001 - \$1,426,000	-	1	-	-
\$1,766,001 - \$1,786,000	1	-	-	-
Total number of employees	4,461	4,564	100	97

* This band has been included for the purposes of reporting comparative figures based on the executive base level remuneration rate for 2022-23.

The table includes all employees who received remuneration equal to or greater than the base executive remuneration level during the year. Remuneration of employees reflects all costs of employment including salaries and wages, payments in lieu of leave, superannuation contributions, termination payments, salary sacrifice benefits and fringe benefits and any related fringe benefits tax paid.

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8.4 Employee remuneration by classification

The total remuneration received by these employees, included above:

	Consolidated				Parent			
	2024		2023		2024		2023	
	No.	\$'000	No.	\$'000	No.	\$'000	No.	\$'000
Executive	145	39,685	129	33,624	62	17,405	52	14,418
Medical (excluding Nursing)	3,144	1,018,560	3,044	963,152	7	2,184	17	4,192
Non-medical (i.e. administration)	153	29,222	118	21,521	13	2,445	14	2,415
Nursing	569	103,898	541	95,354	18	3,272	14	2,350
Operational	450	91,415	732	150,014	-	-	-	-
Total	4,461	1,282,780	4,564	1,263,655	100	25,306	97	23,375

8.5 Targeted voluntary separation packages (TVSP)

	Consolidated		Parent	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
Amount paid to separated employees:				
Targeted voluntary separation packages	93	1,318	-	986
Leave paid to separated employees	27	476	-	323
	120	1,794	-	1,309
Recovery from DTF	-	986	-	986
Net cost to the entity	120	808	-	323
The number of employees who received a TVSP during the reporting period	1	13	-	9

9. Supplies and services

	Consolidated		Parent	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
Administration	8,047	7,526	1,404	1,358
Advertising	7,039	9,101	3,566	3,881
Communication	37,333	32,908	11,348	10,275
Computing	159,364	160,291	136,423	137,983
Consultants	6,186	8,478	2,175	3,392
Contract of services	255,678	205,514	181,861	136,975
Contractors	40,993	52,258	20,164	27,899
Contractors - agency staff	202,048	168,418	35,925	52,561
Cost of goods sold	5,004	10,098	132,831	152,923
Drug supplies	336,961	325,635	4,112	4,893
Electricity, gas and fuel	46,576	46,927	118	179
Fee for service	369,712	327,019	-	-
Food supplies	52,295	46,754	60	68
Housekeeping	99,642	101,001	845	1,024
Insurance	115,324	53,416	111,157	50,688
Interstate patient transfers	72,400	61,155	72,377	61,085
Legal	34,553	14,757	32,130	11,062
Low value lease expense	16,898	13,709	16,832	13,483
Medical, surgical and laboratory supplies	432,776	413,615	430	1,990
Minor equipment	42,441	35,901	3,723	3,088
Motor vehicle expenses	14,792	14,734	195	299
Occupancy rent and rates	46,713	39,851	15,746	13,150
Patient transport	55,917	47,040	-	-
Postage	20,949	20,137	3,751	4,235
Printing and stationery	16,653	17,312	1,205	1,206
Public Private Partnership operating expenses	128,531	125,960	-	-
Repairs and maintenance	143,090	131,088	2,102	1,244
Security	73,507	73,011	1,084	1,624
Services from Shared Services SA	39,244	38,112	2,483	2,550
Short term lease expense	4,897	4,279	386	555
Training and development	53,963	53,903	4,093	4,772
Travel expenses	35,186	29,783	2,085	983
Other supplies and services	79,166	78,311	14,016	13,271
Total supplies and services	3,053,878	2,768,002	814,627	718,696

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Due to inter-entity eliminations upon consolidation, supplies and services of \$11.110 million (\$17.802 million) between the Department and the LHNs and SAAS were eliminated. Refer to note 1.1.2 for further information.

The Consolidated Entity's accommodation is provided by the Department for Infrastructure and Transport (DIT) under MoAA issued in accordance with Government wide accommodation policies. These arrangements do not meet the definition of a lease and accordingly are expensed (disclosed within Occupancy rent and rates).

The Consolidated Entity recognises lease payments associated with short term leases (12 months or less) and leases for which the underlying asset is low value (less than \$15,000) as an expense on a straight line basis over the lease term. Lease commitments for short term leases is similar to short term lease expenses disclosed.

Cost of goods sold and medical, surgical and laboratory supplies includes rapid antigen tests (RATs) and personal protective equipment (PPE) distributed to the South Australian community and used by the Consolidated Entity.

9.1 Expenditure – SA business and non-SA business

The following table includes all expenditure in relation to arrangements above \$55,000 (GST inclusive) resulting from a procurement as defined in *Treasurer's Instructions 18 – Procurement* (TI18). Arrangements between public authorities and other governments are not included:

	Consolidated		Parent	
	2024	2024	2024	2024
	\$'000	Proportion	\$'000	Proportion
Total expenditure with South Australian businesses	2,058,345	65%	352,479	56%
Total expenditure with non-South Australian businesses	1,097,900	35%	279,847	44%
Total expenditure in relation to contracts above \$55,000	3,156,245	100%	632,326	100%

Classification as SA business or non-SA business is generally based on circumstances as at the time of entering into a contract. For contracts entered into before 20 February 2023, where sufficient evidence of an assessment made under previous procurement requirements is known to the Hospital, this was used to determine classification. For contracts where such evidence of prior assessment is not available and for all other contracts, classification is based on the definition of an SA business provided in TI18.

TI18 defines a business as being South Australian where it operates in South Australia and more than 50% of the workforce delivering the contract resulting from the procurement on behalf of the business are South Australian residents.

The disclosure for expenditure with SA businesses reflects the total spent on contracts within the TI18 definition and in some instances includes the cost of goods sourced from outside South Australia.

In many cases, the determination has been made on the basis of representations made by suppliers at a point in time which has not been subject to independent verification.

10. Grants and subsidies

	Note	Consolidated		Parent	
		2024	2023	2024	2023
		\$'000	\$'000	\$'000	\$'000
Recurrent grants		148	-	-	-
Operational funding to incorporated Health Services	10.1	-	-	6,703,108	6,299,775
Capital funding to incorporated Health Services	10.1	-	-	488,266	312,607
Subsidies		14,436	93,921	10,601	92,732
Funding to non-government organisations		32,083	35,426	29,092	31,753
Other		1,307	1,440	1,269	1,243
Total grants and subsidies		47,974	130,787	7,232,336	6,738,110

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10.1 Funding by the Department (Parent) to incorporated Health Services

	Operational		Capital Projects	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
Barossa Hills Fleurieu Local Health Network Incorporated	306,107	287,995	21,554	22,675
Eyre and Far North Local Health Network Incorporated	136,975	126,492	4,516	2,614
Flinders and Upper North Local Health Network Incorporated	163,918	147,371	4,273	2,674
Riverland Mallee Coorong Local Health Network Incorporated	158,496	144,753	4,863	2,176
Limestone Coast Local Health Network Incorporated	176,575	163,281	5,061	2,019
Yorke and Northern Local Health Network Incorporated	183,341	167,376	4,227	3,943
SA Ambulance Service Inc	249,541	279,591	61,220	36,820
Southern Adelaide Local Health Network Incorporated	1,410,771	1,291,654	62,584	35,677
Central Adelaide Local Health Network Incorporated	2,373,590	2,246,302	162,559	121,468
Women's and Children's Health Network Incorporated	570,685	536,284	102,629	51,539
Northern Adelaide Local Health Network Incorporated	973,109	908,676	54,780	31,002
Total funding to incorporated Health Services	6,703,108	6,299,775	488,266	312,607

The grants given are usually subject to terms and conditions set out in the contract, correspondence, or by legislation.

Due to inter-entity eliminations upon consolidation, operational and capital funding to incorporated Health Services of \$7,191.374 million (\$6,612.382 million) between the Department and the LHNs and SAAS were eliminated. Refer to note 1.1.2 for further information.

11. Borrowing costs

	Consolidated		Parent	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
Interest expense on lease liabilities	210,969	190,705	591	420
Total borrowing costs	210,969	190,705	591	420

The Consolidated Entity does not capitalise borrowing costs. Included in the lease costs is a reduction in contingent rental amounts of \$183.504 million (\$146.743 million) relating to Central Adelaide Local Health Network. Refer to note 24 for more information on financial liabilities.

12. Other expenses

	Consolidated		Parent	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
Debts written off	30,561	27,456	39	61
Bank fees and charges	538	423	7	10
Donated assets expense	-	-	16	-
Donated drug vaccine expense	48,739	31,080	48,739	31,080
Ex gratia payments	2,732	8	2,730	3
Loss on revaluation of investment property	43	-	-	-
Net loss on sale of investments	(16)	115	-	-
Project de-recognition	-	46,106	-	-
Service recoveries paid to other SA Government entities	1,189	1,139	1,189	1,139
Write-down of inventory	5,876	7,327	5,183	4,668
Other*	11,115	7,708	2,593	1,261
Total other expenses	100,777	121,362	60,496	38,222

* Includes audit fees paid/payable to the Audit Office of South Australia relating to work performed under the *Public Finance and Audit Act 1987* of \$2.879 million (\$3.119 million). No other services were provided by the Audit Office of South Australia. Also includes fees paid or payable to Galpins Accountants, Auditors and Business Consultants of \$0.233 million (\$0.223 million) for audits of the Health Advisory Council's (HACs) and aged care and BDO for audit services for AusHealth of \$0.082 million (\$0.039 million).

Donated drug vaccine expense includes various anti-viral and highly specialised drugs to health providers to distribute free of charge to the South Australian community.

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13. Net gain/(loss) from disposal of non-current and other assets

	Consolidated		Parent	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
Land and buildings:				
Proceeds from disposal	-	130	-	-
Less carrying amount of assets disposed	(12,724)	(1,067)	(6,005)	-
Less other costs of disposal	-	(22)	-	-
Net gain/(loss) from disposal of land and buildings	(12,724)	(959)	(6,005)	-
Plant and equipment:				
Proceeds from disposal	989	1,170	-	53
Less carrying amount of assets disposed	(596)	(1,674)	(32)	(178)
Less other costs of disposal	(26)	(18)	-	-
Net loss from disposal of plant and equipment	367	(522)	(32)	(125)
Intangibles:				
Proceeds from disposal	-	-	-	-
Less carrying amount of assets disposed	(16)	(1,361)	-	(1,361)
Net gain from disposal of intangibles	(16)	(1,361)	-	(1,361)
Non-current assets held for sale:				
Proceeds from disposal	-	15,000	-	15,000
Less carrying amount of assets disposed	-	(5,000)	-	(5,000)
Net gain/(loss) from disposal of non-current assets held for sale	-	10,000	-	10,000
Total assets:				
Total proceeds from disposal	989	16,300	-	15,053
Less total carrying amount of assets disposed	(13,336)	(9,102)	(6,037)	(6,539)
Less other costs of disposal	(26)	(40)	-	-
Total net gain/(loss) from disposal of non-current and other assets	(12,373)	7,158	(6,037)	8,514

Gains or losses on disposal are recognised at the date control of the asset is passed from the Consolidated Entity and are determined after deducting the carrying amount of the asset from the proceeds at that time. When revalued assets are disposed, the revaluation surplus is transferred to retained earnings.

14. Cash and cash equivalents

	Consolidated		Parent	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
Cash at bank or on hand	41,322	51,396	112	5,193
Deposits with Treasurer: general operating	362,006	300,662	225,248	189,960
Deposits with Treasurer: accrual appropriation excess funds	367,945	367,945	367,945	367,945
Deposits with Treasurer: special purpose funds	229,411	200,353	-	-
Total cash and cash equivalents in the Statement of Financial Position	1,000,684	920,356	593,305	563,098
Total cash and cash equivalents in the Statement of Cash Flows	1,000,684	920,356	593,305	563,098

Cash is measured at nominal amounts. The Government has a policy to align agency cash balances with the appropriation and expenditure authority.

Although the Consolidated Entity controls the money reported above in the Accrual Appropriation Excess Funds Account, its use must be approved by the Treasurer. The Consolidated Entity earns interest on the special purpose funds account.

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15. Receivables

	Consolidated		Parent	
	2024	2023	2024	2023
Current	\$'000	\$'000	\$'000	\$'000
Patient/client fees: compensable	14,625	10,242	-	-
Patient/client fees: aged care	4,839	4,306	-	-
Patient/client fees: other	84,338	67,324	-	-
Debtors	115,230	131,327	20,175	34,796
Less: allowance for impairment loss on receivables	(60,829)	(53,031)	(3,615)	(3,671)
Interstate patient transfers	186,563	149,250	186,563	149,250
Prepayments	47,534	36,698	33,255	20,424
Dividends	47	23	-	-
Interest	2,922	1,708	-	-
Grants	75	220	-	-
Sundry receivables and accrued revenue	41,621	45,927	1,426	747
GST input tax recoverable	36,610	36,126	32,936	32,928
Total current receivables	473,575	430,120	270,740	234,474
Non-Current				
Debtors	4,005	3,097	65	83
Prepayments	1,320	1,376	-	-
Superannuation - defined benefit scheme	29,393	20,053	-	-
Total non-current receivables	34,718	24,526	65	83
Total receivables	508,293	454,646	270,805	234,557

Receivables arise in the normal course of selling goods and services to other agencies and to the public. The Consolidated Entity's trading terms for receivables are generally 30 days after the issue of an invoice or the goods/services have been provided under a contractual arrangement. Receivables, prepayments and accrued revenues are non-interest bearing. Receivables are held with the objective of collecting the contractual cash flows and they are measured at amortised cost.

Other than as recognised in the allowance for impairment loss on receivables, it is not anticipated that counterparties will fail to discharge their obligations. The carrying amount of receivables approximates net fair value due to being receivable on demand. There is no concentration of credit risk.

Interstate patient transfers

Under the National Health Reform Agreement – when a resident of one state/territory receives hospital treatment in another state/territory, the 'resident state/territory' compensates the treating or 'provider state/territory' for the cost of that care via a 'cross-border' payment. Contributions by the resident state/territory are made to the provider state/territory through the National Health Funding Pool via activity estimates. Consistent with past years, the amounts disclosed are current estimates and may change. The Department adjusts its calculations of receivables and payables based on the cross-border activity from the latest data available and the national efficient pricing rates from each year accrued. The current year receivable and payable is based on the average of the actual data outcomes for 2016-17 to 2022-23, excluding 2019-20 and 2020-21. Refer to note 23 for more information on interstate patient transfers payable.

Receivables between state and territory governments are expected to have an insignificant, and therefore immaterial, level of credit risk exposure, accordingly the Department has not measured or recognised an allowance for impairment loss on this receivable.

15.1 Impairment of receivables

The Consolidated Entity has adopted the simplified impairment approach under AASB 9 *Financial Instruments* and measured lifetime expected credit losses on all trade receivables using an allowance matrix as a practical expedient to measure the impairment provision.

Movement in the allowance for impairment loss on receivables:

	Consolidated		Parent	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
Carrying amount at the beginning of the period	53,031	50,243	3,671	2,772
Increase/(Decrease) in allowance recognised in profit or loss	7,798	2,788	(56)	899
Carrying amount at the end of the period	60,829	53,031	3,615	3,671

Impairment losses relate to receivables arising from contracts with customers that are external to SA Government. Refer to note 34 for details regarding credit risk and the methodology for determining impairment.

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16. Other financial assets

	Consolidated		Parent	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
Current				
Term deposits	127,587	104,260	-	-
Other investments FVPL	6,630	5,533	-	-
Total current financial assets	134,217	109,793	-	-
Non-current				
Joint venture	1,447	1,444	-	-
Other investments FVOCI	1,404	1,409	-	-
Total non-current financial assets	2,851	2,853	-	-
Total financial assets	137,068	112,646	-	-

The Consolidated Entity measures term deposits at amortised cost, listed equities and other investments are measured at fair value represented by market value. This includes shares in other corporations, floating rate notes, listed securities, managed funds not present in consolidation. Included in term deposits is \$87.375 million (\$64.440 million) related to aged care refundable deposits held by regional LHNs.

Joint venture represents the Consolidated Entity's interest in Flinders Reproductive Medicine Pty Ltd as trustee for Flinders Charitable Trust, trading as Flinders Fertility and equity interest in property at Cleve.

According to the terms of the Flinders Fertility joint venture, profit earned during the financial year is to be distributed to the beneficiaries, resulting in immaterial net assets being held by the trust. However, it has previously been agreed that rather than paying out these distributions, they be retained in Flinders Fertility as a liability to the beneficiaries to facilitate growth within the business. Therefore the Consolidated Entity recognises their ownership interest of the beneficial entitlement distributions and share of net assets as a financial asset. Refer to note 37 for further information on interests in other entities.

The Consolidated Entity has a 12.28% equity interest in property at Whyte Street, Cleve in the State of South Australia by way of a mortgage on certificate of title volume 5902 folio 901. The registered proprietor of the property is the Cornerstone Housing Ltd, formerly Lutheran Community Housing Support Unit Inc.

Refer to note 37 for information on interests in other entities.

17. Inventories

	Consolidated		Parent	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
Drug supplies	31,967	31,551	13,917	12,546
Medical, surgical and laboratory supplies	4,528	4,231	-	-
Food and hotel supplies	846	819	-	-
Engineering supplies	44	37	-	-
SA Health Distribution Centre and bulk warehouses	33,632	51,591	33,632	51,591
Inventory imprest stock	18,423	15,861	-	-
Other	1,226	1,239	8	13
Total current inventories - held for distribution	90,666	105,329	47,557	64,150

Inventories are held for distribution at no or nominal consideration and are measured at the lower of average weighted cost and replacement cost.

The amount of any inventory write-down to net realisable value/replacement cost or inventory losses are recognised as an expense in the period the write-down or loss occurred. Any write-down reversals are also recognised as an expense reduction.

As part of the Consolidated Entity's responsibility for coordinating the COVID-19 pandemic response in South Australia, the Department purchased and distributed RATs and PPE for use by the Consolidated Entity and the South Australian Community. Included in the Distribution Centre and bulk warehouses inventories is \$20.839 million (\$30.582 million) of PPE and \$0.066 million (\$5.902 million) of RATs. RATs received free of charge from the Commonwealth Government have not been valued.

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18. Contract assets

	Consolidated		Parent	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
Contract assets	21,680	17,441	-	-
Less: allowance for impairment loss on contract assets	5,122	4,283	-	-
Total contract assets	16,558	13,158	-	-

Contract assets primarily relate to the Consolidated Entity's rights for work completed but not yet billable at the reporting date. The Consolidated Entity has recognised revenue for pathology services and ambulance services provided but not yet processed through the billing system. Payments for pathology and ambulance services are not due from the customer until the services are correctly coded and therefore a contract asset is recognised over the period in which pathology and ambulance services are performed to represent the Consolidated Entity's right for the services transferred to date. Any amounts previously recognised as a contract asset are transferred to receivables when the rights become unconditional (i.e. at the point at which it is invoiced to the customer).

There was a increase in allowance for impairment loss on contract assets of \$0.839 million (\$0.439 million increase) during the reporting period.

19. Property, plant and equipment, investment property and intangible assets

19.1 Acquisition and recognition

Property, plant and equipment owned are initially recorded on a cost basis, and subsequently measured at fair value. Where assets are acquired at no value, or minimal value, they are recorded at their fair value in the Statement of Financial Position. Where assets are acquired at no or nominal value as part of a restructure of administrative arrangements, the assets are recorded at the value held by the transferor public authority prior to the restructure.

The Consolidated Entity capitalises owned property, plant and equipment with a value equal to or in excess of \$10,000. Assets recorded as works in progress represent projects physically incomplete as at the reporting date. Componentisation of complex assets is generally performed when the complex asset's fair value at the time of acquisition is equal to or in excess of \$5 million for infrastructure assets and \$1 million for other assets.

19.2 Depreciation and amortisation

The residual values, useful lives, depreciation and amortisation methods of all major assets held by the Consolidated Entity are reviewed and adjusted if appropriate on an annual basis. Changes in expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are accounted for prospectively by changing the time period or method, as appropriate.

Depreciation and amortisation is calculated on a straight line basis.

Property, plant and equipment and intangible assets depreciation and amortisation are calculated over the estimated useful life as follows:

Class of asset	Useful life (years)
Buildings and improvements	11 – 150
Right of use buildings	1 – 99
Accommodation and leasehold improvements	Lease term
Plant and equipment:	
• Medical, surgical, dental and biomedical equipment	2 – 25
• Computing equipment	1 – 10
• Vehicles	2 – 25
• Other plant and equipment	2 – 50
Right of use plant and equipment	2 – 4
Intangibles	1 – 30

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19.3 Revaluation

All non-current tangible assets are subsequently measured at fair value after allowing for accumulated depreciation (written down current cost).

Revaluation of non-current assets or a group of assets is only performed when the owned asset's fair value at the time of acquisition is greater than \$1.500 million and the estimated useful life exceeds three years. Revaluations are undertaken within six years on a regular cycle. Non-current tangible assets that are acquired between revaluations are held at cost until the next valuation, where they are revalued to fair-value. If at any time management considers that the carrying amount of an asset greater than \$1.500 million materially differs from its fair value, then the asset will be revalued regardless of when the last valuation took place.

Any accumulated depreciation as at the revaluation date is eliminated against the gross carrying amounts of the assets and the net amounts are restated to the revalued amounts of the asset. Upon disposal or derecognition, any asset revaluation surplus relating to that asset is transferred to retained earnings.

19.4 Impairment

The Consolidated Entity holds its property, plant and equipment and intangible assets for their service potential (value in use). Specialised assets would rarely be sold and typically any costs of disposal would be negligible, accordingly the recoverable amount will be closer to or greater than fair value. Where there is an indication of impairment, the recoverable amount is estimated. For revalued assets, fair value is assessed each year.

Yorke and Northern Local Health Network (YNLHN) has one asset subject to impairment, being a building at Yorketown Hospital, previously used for nurses accommodation that has been earmarked for demolition. There were no other indications of impairment for property, plant and equipment or investment properties as at 30 June 2024.

19.5 Intangible assets

Intangible assets are initially measured at cost and are tested for indications of impairment at each reporting date. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and any accumulated impairment losses.

The amortisation period and the amortisation method for intangible assets with finite useful lives are reviewed on an annual basis. The Consolidated Entity has intangibles with indefinite useful lives, amortisation is not recognised against these intangible assets.

The acquisition of, or internal development of, software is capitalised only when the expenditure meets the definition criteria and recognition criteria, and when the amount of expenditure is greater than or equal to \$10,000. Capitalised software is amortised over the useful life of the asset.

19.6 Land and buildings

An independent valuation of land and buildings owned by the Consolidated Entity was performed between March and June 2024 by Certified Practising Valuers from Marsh Pty Ltd as at 1 June 2024, within the regular valuation cycle.

Fair value of unrestricted land was determined using the market approach by way of direct comparison. The valuation was based on an analysis of sales evidence and comparisons with the subject land, taking into account matters such as whether an active market can be established and there are no unreasonable restrictions as to use and/or sale, area, location and other general site characteristics. For land classified as restricted in use, fair value was determined by applying an adjustment to reflect the restriction.

Fair value of buildings was determined using depreciated replacement cost due to there not being an active market. The depreciated replacement cost considered the need for ongoing provision of government services; specialised nature and restricted use of the assets; their size, condition, and location. The valuation was based on a combination of internal records, specialised knowledge and acquisitions/transfer costs.

19.7 Plant and equipment

The Consolidated Entity's plant and equipment assets with a fair value greater than \$1.500 million or had an estimated useful life of greater than three years, including plant and equipment of the Parent Entity and the Central Adelaide Local Health Network, were revalued using fair value methodology, as at 01 June 2024, based on an independent valuation performed by Certified Practising Valuers from Marsh Pty Ltd. The value of all other plant and equipment has not been revalued, this is in accordance with APS 116.D, the carrying value of these items is deemed to approximate fair value.

All other entities in the Consolidated Entity have not revalued their plant and equipment, as the carrying amount is deemed approximate fair value.

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19.8 Investment property

Subsequent to initial recognition at cost, investment properties are revalued to fair value with changes in the fair value recognised as income or expense in the period that they arise. The properties are not depreciated and are not tested for impairment.

An independent valuation was performed on the investment property at Unit 1, 27 Kermode Street North Adelaide by a Certified Practising Valuer from Marsh Pty Ltd, as at 01 June 2024. Fair value has been determined by the market approach, whereby prices and other relevant information generated by market transactions involving identical or comparable assets are used.

The valuation of investment property located at Dalglish St, Thebarton was performed by a Certified Practising Valuer from Knight Frank as at June 2023. The valuer arrived at a fair value based on recent market transactions for similar properties in the area taking into account zoning and restricted use.

Where there are recent market transactions for similar properties, the valuations are based on the amounts for which the properties could be exchanged between willing parties in an arm's length transaction, based on current prices in the active market for similar properties.

Amounts recognised in profit or loss

The Consolidated Entity recognised rental income from investment properties during the period of \$2.189 million (\$1.733 million).

19.9 Leased property, plant and equipment

Right-of-use assets (including concessional arrangements) leased by the Consolidated Entity are measured at cost and there were no indications for impairment. Short-term leases of 12 months or less and low value leases, where the underlying asset value is less than \$15,000 are not recognised as right-of-use assets. The associated lease payments are recognised as an expense and disclosed in note 9.

The Consolidated Entity has a number of lease agreements including concessional. Major lease activities include the use of:

- Properties – non-DIT provided office accommodation, community health offices, medical centres, health clinics, SA Pathology collection centres, primary health, dental clinics and staff accommodation are generally leased from the private sector. Most property leases are non-cancellable with many having the right of renewal. Rent is payable in arrears, with increases generally linked to CPI increases. Prior to renewal, most lease arrangements undergo a formal rent review linked to market appraisals or independent valuers.
- Distribution Centre (Parent) – lease commenced in April 2021 and is for 15 years with two options to renew for five years.
- Health Facilities
 - o Royal Adelaide Hospital (RAH) lease commenced in June 2011, achieved commercial acceptance in June 2017, and is for 35 years. The SA Health Partnership Consortium trading as Celsus entered into an arrangement to finance, design, build, operate and maintain the new RAH. Under the arrangement, Celsus will maintain and provide non-medical support services including facilities management by Spotless and information and communication technology (ICT) support and maintenance by DXC Technology for the duration of the contract. The arrangement is referred to as a Public Private Partnership (PPP). At the conclusion of the contract in 2046, the Consolidated Entity will take full ownership of the RAH. Celsus have an obligation to deliver the RAH in a condition fit for its intended purpose and fully maintained in accordance with the agreed asset management plan.
 - o Mt Gambier Hospital lease commenced in June 1997 and was for 25 years with an option to renew for 10 years. The underlease was renewed until 29 June 2032, with the rental increasing by 3.5% each financial year.
 - o Port Augusta Hospital lease commenced in June 1997 and was for 25 years with an option to renew for 10 years. The lease is now in the 10-year renewal and the rental is determined using a valuation of the property and its replacement cost.
- Motor vehicles – leased from the South Australian Government Financing Authority (SAFA) through their agent LeasePlan Australia. The leases are non-cancellable and the vehicles are leased for a specified time period (usually 3 years) or a specified number of kilometres, whichever occurs first.
- Plant and equipment – leases for material handling equipment are cancellable and renewable every 2 years.

The Consolidated entity has entered into two sub-lease arrangements outside of SA Health.

The lease liabilities related to the right-of-use assets and the maturity analysis are disclosed in note 24. Expenses related to right-of-use assets include depreciation and interest expense are disclosed at note 20 and 11. Cash flows related to right-of-use assets are disclosed at note 28.

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20. Reconciliation of property, plant and equipment and investment property

The following tables show the movement:

Consolidated

2023-24

	Land and buildings:			Plant and equipment:							Investment property \$'000	Total \$'000
	Land \$'000	Buildings \$'000	Right-of-use buildings \$'000	Capital works in progress land and buildings \$'000	Accommo- dation and Leasehold improve- ments \$'000	Medical/ surgical/ dental/ biomedical \$'000	Other plant and equipment \$'000	Right-of- use plant and equipment \$'000	Capital works in progress plant and equipment \$'000			
Carrying amount at the beginning of the period	346,194	2,265,786	2,536,804	272,682	55,262	123,799	36,698	215,842	31,051	29,975	5,914,093	
Additions	5,560	4	11,264	454,164	-	24,682	2,401	8,492	31,378	-	537,945	
Assets received free of charge	215	6,231	-	-	15,767	193	63	-	-	-	22,469	
Disposals	(5,997)	(6,433)	(110)	(220)	(73)	(329)	(242)	-	(25)	-	(13,429)	
Transfers between asset classes	-	84,616	-	(94,353)	1,307	29,554	9,504	-	(30,496)	-	132	
Remeasurement	-	-	4,494	-	-	-	-	-	-	-	4,494	
Subtotal:	345,972	2,350,204	2,552,452	632,273	72,263	177,899	48,424	224,334	31,908	29,975	6,465,704	
Gains/(losses) for the period recognised in net result:												
Depreciation and amortisation	-	(154,994)	(70,472)	-	(5,198)	(40,043)	(11,962)	(15,376)	-	-	(298,045)	
Revaluation increment / (decrement)	-	-	-	-	-	-	-	-	-	(43)	(43)	
Subtotal:	-	(154,994)	(70,472)	-	(5,198)	(40,043)	(11,962)	(15,376)	-	(43)	(298,088)	
Gains/(losses) for the period recognised in other comprehensive income:												
Revaluation increment / (decrement)	150,606	676,031	-	-	-	1,919	3,080	-	-	-	831,636	
Impairment (losses) / reversals	-	(86)	-	-	-	-	-	-	-	-	(86)	
Subtotal:	150,606	675,945	-	-	-	1,919	3,080	-	-	-	831,550	
Carrying amount at the end of the period	496,578	2,871,155	2,481,980	632,273	67,065	139,775	39,542	208,958	31,908	29,932	6,999,166	
Gross carrying amount												
Gross carrying amount	496,578	2,892,054	2,906,951	632,273	115,866	479,182	131,842	280,359	31,908	29,932	7,996,945	
Accumulated depreciation / amortisation	-	(20,899)	(424,971)	-	(48,801)	(339,407)	(92,300)	(71,401)	-	-	(997,779)	
Carrying amount at the end of the period	496,578	2,871,155	2,481,980	632,273	67,065	139,775	39,542	208,958	31,908	29,932	6,999,166	

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2022-23	Land and buildings:				Plant and equipment:						Investment property \$'000	Total \$'000
	Land \$'000	Buildings \$'000	Right-of-use buildings \$'000	Capital works in progress land and buildings \$'000	Accommo- dation and Leasehold improve- ments \$'000	Medical/ surgical/ dental/ biomedical \$'000	Other plant and equipment \$'000	Right-of- use plant and equipment \$'000	Capital works in progress plant and equipment \$'000			
Carrying amount at the beginning of the period	326,587	2,283,984	2,587,314	201,008	57,753	126,900	34,109	224,837	32,580	25,750	5,900,822	
Additions	24,639	-	13,628	248,183	-	15,542	1,304	6,257	33,361	-	342,914	
Disposals	(32)	(913)	-	(68)	(54)	(795)	(744)	(38)	(148)	-	(2,792)	
Transfers between asset classes	-	127,330	-	(130,335)	1,921	22,557	13,188	-	(34,637)	-	24	
Reclassified to held for sale	(5,000)	-	-	-	-	-	-	-	-	-	(5,000)	
Remeasurement	-	-	5,163	-	-	-	-	-	-	-	5,163	
Transfer to expenses	-	-	-	(46,106)	-	-	-	-	(105)	-	(46,211)	
Subtotal:	346,194	2,410,401	2,606,105	272,682	59,620	164,204	47,857	231,056	31,051	25,750	6,194,920	
Gains/(losses) for the period recognised in net result:												
Depreciation and amortisation	-	(144,615)	(69,301)	-	(4,358)	(40,405)	(11,159)	(15,214)	-	-	(285,052)	
Revaluation increment / (decrement)	-	-	-	-	-	-	-	-	-	4,225	4,225	
Subtotal:	-	(144,615)	(69,301)	-	(4,358)	(40,405)	(11,159)	(15,214)	-	4,225	(280,827)	
Carrying amount at the end of the period	346,194	2,265,786	2,536,804	272,682	55,262	123,799	36,698	215,842	31,051	29,975	5,914,093	
Gross carrying amount												
Gross carrying amount	346,194	2,946,809	2,890,868	272,682	99,189	486,986	145,605	278,402	31,051	29,975	7,527,761	
Accumulated depreciation / amortisation	-	(681,023)	(354,064)	-	(43,927)	(363,187)	(108,907)	(62,560)	-	-	(1,613,668)	
Carrying amount at the end of the period	346,194	2,265,786	2,536,804	272,682	55,262	123,799	36,698	215,842	31,051	29,975	5,914,093	

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Parent 2023-24	Land and buildings:			Plant and equipment:						Total \$'000
	Land \$'000	Buildings \$'000	Right-of- use buildings \$'000	Capital works in progress land and buildings \$'000	Accommod- ation and Leasehold improve- ments \$'000	Medical/ surgical/ dental/ biomedical \$'000	Other plant and equipment \$'000	Right-of- use plant and equipment \$'000	Capital works in progress plant and equipment \$'000	
Carrying amount at the beginning of the period	25,198	1,460	16,889	-	6,341	101	4,216	138	1,202	55,545
Additions	-	-	6,536	873	-	-	-	239	328	7,976
Assets received free of charge	-	-	-	-	15,767	-	-	-	-	15,767
Disposals	(5,997)	-	-	-	(8)	(7)	(25)	-	-	(6,037)
Donated assets disposal	-	-	-	-	-	(16)	-	-	-	(16)
Transfers between asset classes	-	-	-	-	-	-	350	-	(350)	-
Subtotal:	19,201	1,460	23,425	873	22,100	78	4,541	377	1,180	73,235
Gains/(losses) for the period recognised in net result:										
Depreciation and amortisation	-	(1,383)	(2,009)	-	(1,515)	(31)	(1,023)	(148)	-	(6,109)
Subtotal:	-	(1,383)	(2,009)	-	(1,515)	(31)	(1,023)	(148)	-	(6,109)
Gains/(losses) for the period recognised in other comprehensive income:										
Revaluation increment / (decrement)	17,229	2,916	-	-	-	-	(1,045)	-	-	19,100
Subtotal:	17,229	2,916	-	-	-	-	(1,045)	-	-	19,100
Carrying amount at the end of the period	36,430	2,993	21,416	873	20,585	47	2,473	229	1,180	86,226
Gross carrying amount										
Gross carrying amount	36,430	4,315	26,406	873	27,632	155	24,249	444	1,180	121,684
Accumulated depreciation / amortisation	-	(1,322)	(4,990)	-	(7,047)	(108)	(21,776)	(215)	-	(35,458)
Carrying amount at the end of the period	36,430	2,993	21,416	873	20,585	47	2,473	229	1,180	86,226

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Parent

2022-23

	Land and buildings:			Plant and equipment:						Total \$'000
	Land \$'000	Buildings \$'000	Right-of- use buildings \$'000	Capital works in progress land and buildings \$'000	Accommod- ation and Leasehold improve- ments \$'000	Medical/ surgical/ dental/ biomedical \$'000	Other plant and equipment \$'000	Right-of- use plant and equipment \$'000	Capital works in progress plant and equipment \$'000	
Carrying amount at the beginning of the period	25,198	1,586	18,214	2,057	5,444	141	3,990	209	946	57,785
Additions	-	-	-	633	-	-	-	93	848	1,574
Assets received free of charge	5,000	-	-	-	-	-	-	-	-	5,000
Disposals	-	-	-	-	-	-	(178)	(37)	-	(215)
Transfers between asset classes	-	-	-	(2,690)	1,543	-	1,739	-	(592)	-
Reclassified to held for sale	(5,000)	-	-	-	-	-	-	-	-	(5,000)
Subtotal:	25,198	1,586	18,214	-	6,987	141	5,551	265	1,202	59,144
Gains/(losses) for the period recognised in net result:										
Depreciation and amortisation	-	(126)	(1,325)	-	(646)	(40)	(1,335)	(127)	-	(3,599)
Subtotal:	-	(126)	(1,325)	-	(646)	(40)	(1,335)	(127)	-	(3,599)
Carrying amount at the end of the period	25,198	1,460	16,889	-	6,341	101	4,216	138	1,202	55,545
Gross carrying amount										
Gross carrying amount	25,198	3,530	19,870	-	12,105	199	31,656	372	1,202	94,132
Accumulated depreciation / amortisation	-	(2,070)	(2,981)	-	(5,764)	(98)	(27,440)	(234)	-	(38,587)
Carrying amount at the end of the period	25,198	1,460	16,889	-	6,341	101	4,216	138	1,202	55,545

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21. Reconciliation of intangible assets

The following table shows the movement:

Consolidated	2023-24			2022-23		
	Computer software \$'000	Capital works in progress intangibles \$'000	Total \$'000	Computer software \$'000	Capital works in progress intangibles \$'000	Total \$'000
Carrying amount at the beginning of the period	32,763	11,008	43,771	46,942	6,581	53,523
Additions	-	5,056	5,056	-	6,110	6,110
Disposals	(16)	-	(16)	-	(1,361)	(1,361)
Amortisation	(14,873)	-	(14,873)	(14,477)	-	(14,477)
Transfers between asset classes	10,461	(10,593)	(132)	298	(322)	(24)
Carrying amount at the end of the period	28,335	5,471	33,806	32,763	11,008	43,771
Gross carrying amount						
Gross carrying amount	229,891	5,471	235,362	219,649	11,008	230,657
Accumulated amortisation	(201,556)	-	(201,556)	(186,886)	-	(186,886)
Carrying amount at the end of the period	28,335	5,471	33,806	32,763	11,008	43,771
Parent						
Carrying amount at the beginning of the period	18,437	10,446	28,883	26,736	5,957	32,693
Additions	-	4,715	4,715	-	5,850	5,850
Disposals	-	-	-	-	(1,361)	(1,361)
Amortisation	(9,733)	-	(9,733)	(8,299)	-	(8,299)
Transfers between asset classes	10,186	(10,186)	-	-	-	-
Carrying amount at the end of the period	18,890	4,975	23,865	18,437	10,446	28,883
Gross carrying amount						
Gross carrying amount	144,420	4,975	149,395	134,300	10,446	144,746
Accumulated amortisation	(125,530)	-	(125,530)	(115,863)	-	(115,863)
Carrying amount at the end of the period	18,890	4,975	23,865	18,437	10,446	28,883

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22. Fair value measurement

The Consolidated Entity classifies fair value measurement using the following fair value hierarchy that reflects the significance of the inputs used in making the measurements, based on the data and assumptions used in the most recent revaluation:

- Level 1 – traded in active markets, and is based on unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at measurement date.
- Level 2 – not traded in an active market, and are derived from inputs (inputs other than quoted prices included within level 1) that are observable for the asset, either directly or indirectly.
- Level 3 – not traded in an active market, and are derived from unobservable inputs.

The Consolidated Entity's assets are valued on the basis that the entity intends to retain the assets for a continuous use for the purposes of the entity and for the foreseeable future. The current use is the highest and best use of the asset unless market or other factors suggest an alternative use. As the Consolidated Entity did not identify any factors to suggest an alternative use, fair value measurement was based on current use.

The carrying amount of owned non-financial assets with a fair value at the time of acquisition that was less than \$1.500 million or an estimated useful life that was less than three years is deemed to approximate fair value.

Refer to notes 19 and 22.2 for disclosure regarding fair value measurement techniques and inputs used to develop fair value measurements for non-financial assets.

22.1 Fair value hierarchy

The fair value of non-financial assets must be estimated for recognition and measurement or for disclosure purposes. The Consolidated Entity categorises non-financial assets measured at fair value into the hierarchy based on the level of inputs used in measurement as follows:

Fair value measurements at 30 June 2024

	Consolidated			Parent		
	Level 2	Level 3	Total	Level 2	Level 3	Total
Recurring fair value measurements	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Land	329,189	167,389	496,578	36,430	-	36,430
Buildings and improvements	235,987	2,635,168	2,871,155	2,617	376	2,993
Leasehold improvements	-	67,065	67,065	-	20,585	20,585
Plant and equipment	-	179,317	179,317	-	2,520	2,520
Investment property	29,932	-	29,932	-	-	-
Total	595,108	3,048,939	3,644,047	39,047	23,481	62,528

Fair value measurements at 30 June 2023

	Consolidated			Parent		
	Level 2	Level 3	Total	Level 2	Level 3	Total
Recurring fair value measurements	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Land	27,468	318,726	346,194	25,198	-	25,198
Buildings and improvements	4,322	2,261,464	2,265,786	-	1,460	1,460
Leasehold improvements	-	55,262	55,262	-	6,341	6,341
Plant and equipment	-	160,497	160,497	-	4,317	4,317
Investment property	29,975	-	29,975	-	-	-
Total	61,765	2,795,949	2,857,714	25,198	12,118	37,316

The Consolidated Entity's policy is to recognise transfers into and out of fair value hierarchy levels as at the end of the reporting period.

22.2 Valuation techniques and inputs

The Consolidated Entity had no valuations categorised into level 1. Certain land and buildings assets of the Parent entity, SAAS and each LHN have been classified as level 2.

Land fair values were derived by using the market approach, being recent sales transactions of other similar land holdings within the region, adjusted for differences in key attributes such as property size, zoning and any restrictions on use, and then adjusted with a discount factor. To the extent that land has had any restrictions on use and been adjusted with a discount factor these assets are classified as level 3. All other land has been classified as level 2.

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Due to the predominantly specialised nature of health service assets, the majority of building and plant and equipment valuations have been undertaken using a cost approach (depreciated replacement cost), an accepted valuation methodology under AASB 13 *Fair Value Measurement*. The extent of unobservable inputs and professional judgement required in valuing these assets is significant, and as such they are deemed to have been valued using level 3 valuation inputs.

Unobservable inputs used to arrive at final valuation figures included:

- Estimated remaining useful life, which is an economic estimate and by definition, is subject to economic influences;
- Cost rate, which is the estimated cost to replace an asset with the same service potential as the asset undergoing valuation (allowing for over-capacity), and based on a combination of internal records including: refurbishment and upgrade costs, current construction costs, industry construction guides, specialised knowledge and estimated acquisition/transfer costs;
- Characteristics of the asset, including condition, location, any restrictions on sale or use and the need for ongoing provision of Government services;
- Effective life, being the expected life of the asset assuming general maintenance is undertaken to enable functionality but no upgrades are incorporated which extend the technical life or functional capacity of the asset; and
- Depreciation methodology, noting that AASB 13 dictates that regardless of the depreciation methodology adopted, the exit price should remain unchanged.

Investment property values were derived using the market approach, and using the income approach based on capitalised net income at an appropriate yield. All investment property is classified as level 2.

23. Payables

	Consolidated		Parent	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
Current				
Creditors and accrued expenses	366,342	321,428	126,672	111,985
Paid Parental Leave Scheme	906	961	37	27
Health Service workers compensation	-	-	8,659	13,311
Interstate patient transfers	142,413	113,289	142,413	113,289
Other payables	7,604	7,561	112	83
Total current payables	517,265	443,239	277,893	238,695
Non-current				
Health Service workers compensation	-	-	31,211	28,284
Other payables	57	57	-	-
Total non-current payables	57	57	31,211	28,284
Total payables	517,322	443,296	309,104	266,979

Payables are measured at nominal amounts. Creditors and accruals are recognised for all amounts owed and unpaid. Contractual payables are normally settled within 30 days from the date the invoice is first received. All payables are non-interest bearing. The carrying amount of payables approximates net fair value due to their short term nature.

Inter-entity transactions between the Department and Health Services workers compensation payables amount to \$39.870 million (\$41.595 million). Refer to note 1.1.2 for further information.

Refer to note 15 for information on interstate patient transfers. Refer to note 34 for information on risk management.

24. Financial liabilities

	Consolidated		Parent	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
Current				
Lease liabilities	91,549	89,133	2,132	1,151
Total current financial liabilities	91,549	89,133	2,132	1,151
Non-current				
Lease liabilities	2,544,984	2,612,862	21,880	17,837
Total non-current financial liabilities	2,544,984	2,612,862	21,880	17,837
Total financial liabilities	2,636,533	2,701,995	24,012	18,988

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Lease liabilities have been measured via discounting lease payments using either the interest rate implicit in the lease (where it is readily determined) or DTF's incremental borrowing rate. There were no defaults or breaches on any of the above liabilities throughout the year.

Refer to note 11 for information on borrowing costs, notes 19 and 20 for information on right-of-use assets (including depreciation) and note 34 for information on risk management.

24.1 Concessional lease arrangements for right-of-use assets

The Consolidated Entity has concessional lease arrangements for right-of-use assets, as lessee, with other government entities (e.g. local councils, universities and the Commonwealth government) and with not-for-profit entities.

Right-of-use asset	Nature of arrangements	Details
Buildings and improvements	Terms are up to 94 years Payment is nominal	Concessional building arrangements include the use of premises for dental services, pathology collection, breast screen services, community health services, GP Plus arrangements, Drug and Alcohol Services clinics, Child/Family/Women's/Mental Health services and vacant land.

24.2 Maturity analysis

A maturity analysis of lease liabilities based on undiscounted gross cash flows is reported in the table below:

	Consolidated		Parent	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
Lease Liabilities				
Within one year	326,932	959,350	2,761	1,547
Later than one year but not longer than five years	1,241,165	620,374	13,814	7,882
Later than five years	4,266,462	4,559,719	10,756	12,452
Total lease liabilities (undiscounted)	5,834,559	6,139,443	27,331	21,881

25. Employee related liabilities

	Consolidated		Parent	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
Current				
Accrued salaries and wages	136,713	112,810	1,053	961
Annual leave	538,423	496,015	18,363	18,492
Long service leave	73,504	64,471	3,293	2,929
Skills and experience retention leave	35,146	32,951	1,347	1,311
Employment on-costs	98,911	89,264	6,370	6,511
Other	456	446	11	2
Total current employee related liabilities	883,153	795,957	30,437	30,206
Non-current				
Long service leave	796,856	710,087	35,820	32,407
Employment on-costs	37,358	32,197	3,233	2,837
Total non-current employee related liabilities	834,214	742,284	39,053	35,244
Total employee related liabilities	1,717,367	1,538,241	69,490	65,450

Employee related liabilities accrue as a result of services provided up to the reporting date that remain unpaid. Non-current employee related liabilities are measured at present value and current employee related liabilities are measured at nominal amounts.

25.1 Salaries and wages, annual leave, skills and experience retention leave and sick leave

The liability for salary and wages is measured as the amount unpaid at the reporting date at remuneration rates current at the reporting date.

The annual leave liability and the skills and experience retention leave liability is expected to be payable within 12 months and is measured at the undiscounted amount expected to be paid.

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As a result of the actuarial assessment performed by DTF, the salary inflation rate has increased from the 2023 rate (2.0%) to 2.4% for annual leave and skills and experience retention leave liability. As a result, there is an increase in the employee related liabilities and employee related expenses of \$2.204 million (Parent increase of \$0.077 million) for the current financial year. The impact on future periods is impractical to estimate.

No provision has been made for sick leave, as all sick leave is non-vesting, and the average sick leave taken in future years by employees is estimated to be less than the annual entitlement for sick leave.

25.2 Long service leave

The liability for long service leave is measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. The expected timing and amount of long service leave payments is determined through whole-of-government actuarial calculations, which are based on actuarial assumptions on expected future salary and wage levels, experience of employee departures and periods of service. These assumptions are based on employee data over SA Government entities and the health sector across government.

The discount rate used in measuring the liability is reflective of the yield on long-term Commonwealth Government bonds. The yield on long-term Commonwealth bonds has increased from 4.00% in 2023 to 4.25% in 2024 for the Department and the Consolidated Entity. This increase in the bond yield results in a decrease in the reported long service leave liability. The actuarial assessment performed by DTF increased the salary inflation rate from 2.50% to 3.50% for long service leave resulting in an increase in the reported long service leave liability.

The net financial effect of the changes to actuarial assumptions in the current financial year is an increase in the long service leave liability of \$41.991 million (Parent \$1.683 million), employment on-costs of \$1.850 million (Parent \$0.088 million) and employee related expenses of \$43.841 million (Parent \$1.771 million). The impact on future periods is impracticable to estimate as the long service leave liability is calculated using a number of demographical and financial assumptions – including the long-term discount rate.

25.3 Employment on-costs

Employment on-costs include payroll tax, Return to Work SA levies and superannuation contributions and are settled when the respective employee benefits that they relate to are discharged. These on-costs primarily relate to the balance of leave owing to employees. The Consolidated Entity makes contributions to several State Government and externally managed superannuation schemes. These contributions are treated as an expense when they occur. There is no liability for payments to beneficiaries as they have been assumed by the respective superannuation schemes. The only liability outstanding at reporting date relates to any contributions due but not yet paid to the South Australian Superannuation Board and externally managed superannuation schemes. Also included is FBT payable to the ATO.

As a result of an actuarial assessment performed by DTF, the portion of long service leave taken as leave has increased from 2023 (43%) to 2024 (44%) for the Department and remained unchanged at 38% for the LHNs and SAAS, the average factor for the calculation of employer superannuation on-costs has increased from the 2023 rate (11.1%) to the 2024 rate (11.5%) to reflect the increase in super guarantee. These rates are used in the employment on-cost calculation. The net financial effect of the changes in the current financial year is an increase in the employment on-cost liability and employee related expenses of \$3.484 million (Parent increase of \$0.171 million). The estimated impact on future periods is impracticable to estimate as the long service leave liability is calculated using a number of assumptions.

25.4 Superannuation funds

A number of SAAS employees are members of the SA Ambulance Service Superannuation Scheme (the "Scheme"). These employees are eligible to receive a benefit from the Scheme. A benefit is payable on retirement, death, disablement or leaving SAAS, in accordance with the Scheme's trust deed and rules. The Scheme provides lump sum benefits based on a combination of defined benefits which depend on years of service and final salary and accumulation benefits which depend on the accumulation of member and employer contributions adjusted for appropriate earnings and expenses. The liability for this Scheme has been determined via an actuarial valuation by Mercer Investment Nominees Limited using the projected unit credit method.

The expected payment to settle the obligation has been determined using national government bond market yields with terms and conditions that match, as closely as possible, to estimated cash outflows.

Actuarial gains and losses are recognised in other comprehensive income in the Statement of Comprehensive Income, in the period in which they occur. The superannuation expense comprising interest cost and other costs of the defined benefit plan is measured in accordance with AASB 119 *Employee Benefits* and is recognised as and when contributions fall due.

The South Australian Superannuation Board was appointed Trustee of the Scheme effective 1 July 2006. The Scheme was closed to new members as at 30 June 2008. For those employees who are not members of the Scheme, SAAS pays contributions in accordance with the relevant award or contract of employment to other nominated Superannuation funds in compliance with the superannuation guarantee legislation. Contributions are charged as expenditure as they are made. Members are not required to make contributions to these funds.

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The defined benefit liability has been recognised in the Statement of Financial Position in accordance with AASB 119 and is held in SAAS.

Defined benefit superannuation scheme

Reconciliation of the present value of the defined benefit obligation:	2024	2023
	\$'000	\$'000
Carrying amount at the beginning of the period	263,935	265,853
Current service cost	7,560	5,761
Interest cost	9,520	8,486
Contributions by scheme participants	3,075	3,266
Actuarial (gains)/losses	2,014	13,236
Benefits paid	(23,049)	(30,489)
Taxes, premiums and expenses paid	(2,146)	(2,249)
Transfers in	270	71
Carrying amount at the end of the period	261,179	263,935

Reconciliation of fair value of scheme assets:

	2024	2023
	\$'000	\$'000
Carrying amount at the beginning of the period	283,988	296,214
Interest Income	10,322	9,528
Actual return on scheme assets less Interest Income	12,733	1,962
Contributions from the employer	5,379	5,685
Contributions by scheme participants	3,075	3,266
Benefits paid	(23,049)	(30,489)
Taxes, premiums and expenses paid	(2,146)	(2,249)
Transfers in	270	71
Carrying amount at the end of the period	290,572	283,988

The amount included in the Statement of Financial Position arising from Consolidated Entity's obligations in respect of its defined benefit scheme is as follows:

Present value of defined benefit obligations	261,179	263,935
Fair value of scheme assets	(290,572)	(283,988)
Net liability arising from defined benefit obligations	(29,393)	(20,053)

Included in the Statement of Financial Position:

Non-current receivable - superannuation - defined benefit scheme	29,393	20,053
Closing balance of defined benefit assets	29,393	20,053

	% invested by asset class	
	2024	2023
	%	%
Australian equity	26	25
International equity	27	26
Fixed income	13	7
Property	8	10
Diversified Strategies Income	-	8
Diversified Strategies Growth	-	10
Alternatives/other	2	5
Cash	8	9
Private Market	5	-
Infrastructure	5	-
Credit	6	-
Total	100	100

In accordance with the revised AASB 119 the percentage invested in each asset class as at 30 June 2024 is adjusted to be comparable to 30 June 2023. This adjustment is made to align with the new approach where Diversified Strategies Growth and Diversified Strategies Income are identified as separate asset classes.

The actual return on scheme assets was \$23.055 million (\$11.490 million), a gain of \$10.719 million resulting from investment returns being significantly lower than previously assumed. Employer contributions of \$4.742 million are expected to be paid to the scheme for the year ending 30 June 2025. Expected employer contributions reflect the current 11.5% of salary contributions.

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	2024	2023
	% pa	% pa
Principal actuarial assumptions used (and expressed as weighted averages):		
Discount rate (defined benefit cost)	4.0	3.6
Expected rate of salary increase (defined benefit cost)	3.5	2.5
Discount rate (defined benefit obligation)	4.25	4.0
Expected rate of salary increase (defined benefit obligation)	3.5	3.5

	2024	2023
	\$'000	\$'000
Movement in net defined benefit liability		
Carrying amount at the beginning of the period	(20,053)	(30,361)
Defined benefit cost	6,758	4,719
Remeasurements	(10,719)	11,274
Employer contributions	(5,379)	(5,685)
Carrying amount at the end of the period	(29,393)	(20,053)

The net financial effect of the changes in the discount rate in the current year is an increase in the superannuation – defined benefits scheme liability and other comprehensive income expense gain of \$10.719 million. The impact on future periods is impracticable to estimate as the superannuation – defined benefits scheme liability is calculated using a number of assumptions – a key assumption being the long-term discount rate.

Sensitivity analysis

The defined benefit obligation as at 30 June 2024 under several scenarios is presented below.

Scenarios A and B relate to discount rate sensitivity. Scenarios C and D relate to salary increase rate sensitivity.

Scenario A: 0.5% p.a. lower discount rate assumption

Scenario B: 0.5% p.a. higher discount rate assumption

Scenario C: 0.5% p.a. lower salary increase rate assumption

Scenario D: 0.5% p.a. higher salary increase rate assumption

	Base Case	Scenario A	Scenario B	Scenario C	Scenario D
		-0.5% pa discount rate	+0.5% pa discount rate	-0.5% pa salary increase rate	+0.5% pa salary increase rate
Discount rate	4.25%	3.75%	4.75%	4.25%	4.25%
Salary increase rate	3.5%	3.5%	3.5%	3.0%	4.0%
Defined benefit obligation (\$'000)	261,087	265,694	257,717	258,253	264,930

Description of the regulatory framework

The scheme operates in accordance with its Trust Deed. The scheme is considered to be an exempt public sector scheme.

Description of other entities' responsibilities for the governance of the Scheme

The scheme's trustee is responsible for the governance of the scheme. The trustee has a legal obligation to act solely in the best interests of scheme beneficiaries. The trustee has the following roles:

- administration of the scheme and payment to the beneficiaries from scheme assets when required in accordance with the scheme rules;
- management and investment of the scheme assets; and
- compliance with superannuation law and other applicable regulations.

Description of risks

There are a number of risks to which the scheme exposes the employer. The more significant risks relating to the defined benefits are:

Investment risk

The risk that investment returns will be lower than assumed and the employer will need to increase contributions to offset this shortfall.

Salary growth risk

The risk that wages or salaries (on which future benefit amounts will be based) will rise more rapidly than assumed, increasing defined benefit amounts and thereby requiring additional employer contributions.

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Legislative risk

The risk that legislative changes could be made which increase the cost of providing the defined benefits.

The scheme assets are invested in the Funds SA Balanced Investment option. The assets are diversified within this investment option and therefore the Scheme has no significant concentration of investment risk.

Funding arrangements

The financing objective adopted at the 30 June 2023 actuarial investigation of the scheme in a report dated 23 May 2024, is to maintain the value of the scheme's assets at least equal to:

- 100% of accumulation account balances, plus
- 105% of defined benefit vested benefit.

In that valuation, it was recommended that the employer contribute to the scheme as follows:

- Defined Benefit members:
 - 9.50% of salary for all defined benefit members, inclusive of award contributions, plus
 - Any additional employer contributions agreed between the employer and a member.
- Accumulation members:
 - 11% of ordinary time earnings from 1 July 2023 to 30 June 2024, increasing in line with future Superannuation Guarantee rates from 1 July 2024, plus
 - Any additional employer contributions agreed between the employer and a member.

Maturity profile of defined benefit obligation

The weighted average duration of the defined benefit obligation as at 30 June 2024 is seven years.

26. Provisions

	Note	Consolidated		Parent	
		2024	2023	2024	2023
Current		\$'000	\$'000	\$'000	\$'000
Insurance	26.2	26,873	21,089	26,873	21,089
Workers compensation	26.1	41,942	39,451	685	1,071
Total current provisions		68,815	60,540	27,558	22,160
Non-current					
Insurance	26.2	156,895	109,848	156,895	109,848
Workers compensation	26.1	173,305	142,074	2,293	3,392
Total non-current provisions		330,200	251,922	159,188	113,240
Total provisions		399,015	312,462	186,746	135,400

26.1 Workers Compensation

Reconciliation of workers compensation (statutory and additional compensation):

	Consolidated		Parent	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
Carrying amount at the beginning of the period	181,525	177,033	4,463	1,770
Payments	(36,519)	(28,739)	(869)	(422)
Remeasurement	24,481	(5,960)	(1,427)	2,304
Additions	45,760	39,191	811	811
Carrying amount at the end of the period	215,247	181,525	2,978	4,463

The Department is an exempt employer under the *Return to Work Act 2014*. Under a scheme arrangement, the Consolidated Entity is responsible for the management of workers rehabilitation and compensation and is directly responsible for meeting the cost of workers compensation claims and the implementation and funding of preventive programs.

Accordingly, a liability has been reported to reflect unsettled workers compensation claims (statutory and additional compensation schemes). The workers compensation provision is based on an actuarial assessment of the outstanding liability as at 30 June 2024 provided by a consulting actuary engaged through the Office of the Commissioner for Public Sector Employment.

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The additional compensation scheme provides continuing benefits to workers who have suffered eligible work-related injuries and whose entitlements have ceased under the statutory workers compensation scheme. Eligible injuries are nonserious injuries sustained in circumstances which involved, or appeared to involve, the commission of a criminal offence, or which arose from a dangerous situation.

There is a significant degree of uncertainty associated with estimating future claim and expense payments and also around the timing of future payments due to the variety of factors involved. The liability is impacted by agency claim experience relative to other agencies, average claim sizes and other economic and actuarial assumptions.

26.2 Insurance

The Department is responsible for the management of the Consolidated Entity's insurance program. The Department is a participant in the State Government's insurance program. The Department pays a premium to SA Government Financing Authority (SAFA) for professional indemnity insurance (including medical malpractice), public liability and property insurance, and is responsible for the management claim for amounts up to an agreed amount (the deductible). SAFA provides the balance of funding for claims in excess of the deductible. For professional indemnity (including medical malpractice) claims after 1 July 1994 and general public liability and property claims after 1 July 1999 the deductible per claim is \$1 million. For claims incurred prior to these dates the deductible per claim is \$50,000.

Professional indemnity and general public liability claims arising from the LHNs and SAAS's operations are managed as part of the State Government Insurance Program. The LHNs and SAAS pay an annual premium to the Department. These transactions are eliminated on consolidation in accordance with the requirements of AASB 10.

The determination of the medical malpractice professional indemnity insurance provision was carried out through an actuarial assessment in accordance with AASB 1023 *General Insurance Contracts*, conducted by Brett & Watson Pty Ltd. Current and non-current liabilities of the Department are determined by taking into account prudential margins, inflation, taxes, claims incurred but not reported and current claim values. The discount rate, which is used to discount expected future payments to the valuation date, increased to 4.5% (4.1%).

The provision for claims for professional indemnity (other), general public liability and property insurance is a management assessment.

Reconciliation of insurance

	Medical malpractice	Professional indemnity (Other)	Public liability	Property	Total
2023-24	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at the beginning of the period	125,656	97	1,581	3,603	130,937
Increase to provision due to new claims	19,857	-	997	1,732	22,586
Reduction due to payments	(17,014)	(197)	(52)	(753)	(18,016)
Net revision of estimates	48,720	194	66	(719)	48,261
Carrying amount at the end of the period	177,219	94	2,592	3,863	183,768

27. Contract liabilities and other liabilities

	Consolidated		Parent	
	2024	2023	2024	2023
Current	\$'000	\$'000	\$'000	\$'000
Unclaimed monies	11	139	-	-
Unearned revenue	2,763	1,300	-	-
Contract liabilities	32,960	35,648	4,362	2,937
Residential aged care bonds	113,790	98,988	-	-
Accommodation and lease incentive*	1,797	28	1,797	28
Other	2,189	1,057	-	-
Total current contract liabilities and other liabilities	153,510	137,160	6,159	2,965
Non-current				
Accommodation and lease incentive*	13,007	73	13,007	73
Total non-current contract liabilities and other liabilities	13,007	73	13,007	73
Total contract liabilities and other liabilities	166,517	137,233	19,166	3,038

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*Accommodation incentives relate to arrangements with DIT for office accommodation. These arrangements are not leases and accordingly the accommodation incentives are not financial liabilities. The benefit of incentives is spread over the accommodation term so that each year reported accommodation expenses reflect the economic substance of the arrangement and related benefits provided.

Contract liabilities are recognised for revenue relating to home care packages, training programs, drug and alcohol abuse support, SA Dental services co-payment, grant funded projects/programs and other health programs received in advance and is realised as agreed milestones/service obligations have been achieved. A contract liability is recognised for revenue relating to ambulance cover at the time of the initial sales transaction and is released over the service period. Revenue relating to maintenance services for call direct and ambulance cover is recognised over time although the customer pays up front in full for these services. All performance obligations from these existing contracts (deferred service income) will be satisfied during the next reporting period and accordingly all amounts will be recognised as revenue.

Residential Aged Care Bonds are accommodation bonds, refundable accommodation contributions and refundable accommodation deposits. These are non-interest bearing deposits made by aged care facility residents to the Consolidated Entity upon their admission to residential accommodation. The liability for accommodation is carried at the amount that would be payable on exit of the resident. This is the amount received on entry of the resident less applicable deductions for fees and retentions pursuant to the *Aged Care Act 1997*. Residential Aged Care Bonds are classified as current liabilities as the Consolidated Entity does not have an unconditional right to defer settlement of the liability for at least twelve months after the reporting date. The obligation to settle could occur at any time. Once a refunding event occurs the other liability becomes interest bearing. The interest rate applied is the prevailing interest rate at the time as prescribed by the Commonwealth Department of Health and Aged Care.

28. Cash flow reconciliation

Reconciliation of net cash provided by operating activities to net result:

	Consolidated		Parent	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
Net cash provided by (used in) operating activities	716,408	489,035	38,207	29,956
Add/less non-cash items				
Asset donated free of charge	-	-	(16)	-
Capitalised interest expense on finance lease	(2,817)	(8,307)	-	-
Depreciation and amortisation expense of non-current assets	(312,918)	(299,528)	(15,842)	(11,898)
Gain/(loss) on sale or disposal of non-current assets	(12,373)	7,158	(6,037)	8,514
Gain/(loss) on valuation of defined benefits	(10,719)	11,274	-	-
Increments/(decrements) on revaluation of non-current assets	43	(41,986)	-	-
Interest credited directly to investments	1,087	258	-	-
Resources received free of charge	22,469	-	15,767	5,000
Revaluation of investments	(562)	1,214	-	-
Administrative restructure	(312)	1,959	-	1,959
Movement in assets and liabilities				
Increase/(decrease) in contract assets	3,400	(274)	-	-
Increase/(decrease) in receivables	53,647	(17,898)	36,248	(4,354)
Increase/(decrease) in inventories	(14,663)	(20,595)	(16,593)	(22,570)
Increase/(decrease) in other current assets	(21)	9	-	-
(Increase)/decrease in employee related liabilities	(178,814)	(68,155)	(4,040)	1,875
(Increase)/decrease in payables and provisions	(158,449)	(35,975)	(93,804)	(31,001)
(Increase)/decrease in other liabilities	(29,284)	(1,980)	(16,128)	472
Net result	76,122	16,209	(62,238)	(22,047)

Total cash outflows for leases is \$323.465 million (\$291.598 million) for the consolidated entity, and \$19.560 million (\$15.571 million) for the Department.

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29. Unrecognised contractual commitments

Commitments include operating, capital and outsourcing arrangements arising from contractual or statutory sources, and are disclosed at their nominal value.

29.1 Contractual commitments to acquire property, plant and equipment

	Consolidated		Parent	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
Within one year	34,217	25,271	4,493	1,604
Later than one year but not longer than five years	10,797	-	4,184	-
Total contractual commitments	45,014	25,271	8,677	1,604

The Consolidated Entity's contractual commitments to acquire property, plant and equipment are for plant and equipment ordered but not received and capital works. Contractual commitments to acquire property, plant and equipment for major infrastructure works are recognised in the DIT financial statements.

29.2 Other contractual commitments

	Consolidated		Parent	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
Within one year	452,883	397,109	115,587	103,582
Later than one year but not longer than five years	766,398	679,279	87,090	89,717
Later than five years	2,327,586	2,136,443	37,078	52,691
Total other contractual commitments	3,546,867	3,212,831	239,755	245,990
Less contingent rentals	(1,090,093)	(1,111,836)	-	-
Net other contractual commitments	2,456,774	2,100,995	239,755	245,990

The Consolidated Entity's other contractual commitments are for agreements for goods and services ordered but not received and memorandum of administrative arrangements with DIT for accommodation.

Included in other contractual commitments above is \$2,439.547 million (\$2,523.411 million), including contingent rentals, which relates directly to the PPP operations and maintenance commitments.

The Consolidated Entity also has commitments to provide funding to various non-government organisations in accordance with negotiated service agreements. The value of these commitments as at 30 June 2024 has not been quantified.

29.3 Expected rental income from lessor arrangements

	Consolidated		Parent	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
Within one year	509	448	-	-
Later than one year but not longer than five years	1,103	1,418	-	-
Total expected rental income from lessor arrangements	1,612	1,866	-	-

Refer note 19.8 for information about property the Consolidated Entity leases out to external parties. The table above sets out a maturity analysis of operating lease payments receivable, showing undiscounted lease payments to be received after the reporting date. These amounts are not recognised as assets.

30. Trust funds

The Consolidated Entity holds money in trust on behalf of consumers that reside in LHN facilities whilst the consumer is receiving residential mental health services, residential drug and alcohol rehabilitation services, or residential aged care services. As the Consolidated Entity only performs custodial role in respect of trust monies, they are excluded from the financial statements as the Consolidated Entity cannot use these funds to achieve its objectives.

	Consolidated		Parent	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
Carry amount at the beginning of period	854	728	-	-
Client trust receipts	1,499	1,246	-	-
Client trust payments	1,358	1,120	-	-
Carrying amount at the end of the period	995	854	-	-

31. Contingent assets and liabilities

Contingent assets and contingent liabilities are not recognised in the Statement of Financial Position, but are disclosed within this note and, if quantifiable are measured at nominal value.

31.1 Contingent assets

The new RAH project is being delivered under a public-private partnership agreement with Celsus. The new RAH PPP agreement contains a number of indexation elements which relate to adjustments to certain service payments i.e. interest rate and refinancing service payment adjustments. Where the indexation element is closely related to a lease contract, such as the interest rate payment adjustment, it is not required to be separately accounted for as a derivative. The change in interest rate is accounted for as a contingent rental and expensed in the period incurred.

Like the interest rate service payment adjustment, the refinancing element is an embedded derivative. However, the economic characteristics and risks of this embedded derivative are not closely related to the lease contract and are required to be accounted for separately in the financial statements. The refinancing element could be considered akin to a purchase option in that the Hospital benefits from a portion of gains without exposure to any of the losses. The valuation of this derivative would be derived via the present value of the estimated future cash flows over the life of the project based on observable interest yield curves, basis spread, credit spreads and option pricing models, as appropriate, adjusted for Celsus's credit risk, (i.e. forward curve of credit risk margin).

The estimated value of the contingent asset is unable to be fully determined because of the following uncertain future events that will have an impact on Celsus's credit margin:

- Celsus's credit risk profiling and the number of times Celsus will refinance during the term of the PPP arrangement;
- The type of finance Celsus sources e.g. short term debt from the banking market vs longer term debt potentially sourced via a private placement;
- Uncertainty around the margin negotiated and whether it will be higher or lower than those assumed margins in the financial modelling;
- Whether the State Government will make a capital contribution during the first or any refinancing points; and
- The lodgement and resolution of any claims under the PPP agreement.

31.2 Contingent liabilities

On 1 August 2017, Hansen Yuncken Pty Ltd and CBP Contractors Pty Ltd (formerly known as Leighton Contractors Pty Ltd) filed legal proceedings in the Federal Court of Australia against Celsus Pty Ltd (formerly known as SA Health Partnership Nominees Pty Ltd) and the Crown in right of the State of South Australia for alleged breaches of contract in relation to the construction of the new RAH. In December 2017 the respondents to the builder's Federal Court proceedings successfully obtained a stay of the proceedings pending the outcome of an arbitration process. At the time of this report, the arbitration process was still in progress. It is not possible to estimate the dollar effect of this claim or whether it will be successful.

Following an independent review in 2022, it was identified that since 2006 there had been 208 children that received care through the Women's and Children's Health Network's (WCHN) Cochlear Implant Program (CIP), with a proportion of children's cochlear implants under-mapped. Recognising the impact of this issue on these children and their families, the Government announced on Monday 21 August 2023 that it would make available, to impacted families involved in the CIP from 2006, one-off payments. \$2.735 million was paid/payable by the Department to impacted families, up to 30 June 2024. These payments do not mitigate a family's entitlement to compensation claims in the future in relation to the implant under-mapping issues identified. On 20 February 2023, the first pre-action legal claim was received by SA Health's insurer (SAFA) in respect of the WCHN CIP. Discussions between the parties continue in respect of these legal claims.

Crown Solicitors have provided advice that billing Medicare for Locum billings when a government organisation are paying the locums is in breach of legislation. It has been identified that while Eyre and Far North Local Health Network is not receiving funding from this service from anywhere else, Medicare may seek repayment of funds received.

32. Events after balance date

Effective 1 July 2024 the Office for Ageing Well, excluding the Aged Care Strategy Unit, transferred from the Department to the Department for Human Services.

The Consolidated Entity is not aware of any other material events occurring between the end of the reporting period and when the financial statements were authorised.

33. Impact of Standards not yet implemented

Australian Accounting Standards and Interpretations not yet effective have not been adopted by the Consolidated Entity for the reporting period ended 30 June 2024.

AASB 2022-10 *Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities* will apply from 1 July 2024. There is complexity and significant level of judgement required in applying AASB 13 and the new amending standard. The Department engaged a valuer to assist in determining the impact, which is not material.

The Consolidated Entity does not expect any other standards issued but not yet effective to have a material impact on the financial statements.

34. Financial instruments/financial risk management

34.1 Financial risk management

Risk management is managed by the Department's Risk and Assurance Services section. Risk management policies are in accordance with the *Risk Management Policy Statement* issued by the Premier and Treasurer and the principles established in the Australian Standard *Risk Management – Guidelines*.

The Consolidated Entity's exposure to financial risk (liquidity risk, credit risk and market risk) is low due to the nature of the financial instruments held.

Liquidity risk

The Consolidated Entity is funded principally from appropriation by the SA Government. The Consolidated Entity works with DTF to determine the cash flows associated with the SA Government approved program of work and to ensure funding is provided through SA Government budgetary processes to meet the expected cash flows.

Refer to notes 1, 4, 23 and 24 for further information.

Credit risk

The Consolidated Entity has policies and procedures in place to ensure that transactions occur with customers with appropriate credit history. The Consolidated Entity has minimal concentration of credit risk. No collateral is held as security and no credit enhancements relate to financial assets held by the Consolidated Entity.

Refer to notes 15, 16 and 34.2 for further information.

Market risk

The Consolidated Entity does not engage in hedging for its financial assets. Exposure to interest rate risk may arise through interest bearing liabilities, including borrowings. The Consolidated Entity's interest bearing liabilities are managed through SAFA and any movement in interest rates are monitored on a daily basis. There is no exposure to foreign currency or other price risks. There have been no changes in risk exposure since the last reporting period.

34.2 Categorisation of financial instruments

Details of the significant accounting policies and methods adopted including the criteria for recognition, the basis of measurement, maturity analysis and the basis on which income and expenses are recognised with respect to each class of financial asset, financial liability and equity instrument are disclosed in the respective financial asset/financial liability note.

The carrying amounts of each of the following categories of financial assets and liabilities: financial assets measured at amortised cost; financial assets measured at fair value through profit or loss; financial assets measured at fair value through other comprehensive income; and financial liabilities measured at amortised cost are detailed below. All of the resulting fair value estimates are included in level 2 as all significant inputs required are observable.

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A financial asset is measured at amortised cost if:

- it is held within a business model whose objective is to hold assets to collect contractual cash flows; and
- its contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest only on the principal amount outstanding.

	Notes	Consolidated		Parent	
		2024 Carrying amount/ Fair value \$'000	2023 Carrying amount/ Fair value \$'000	2024 Carrying amount/ Fair value \$'000	2023 Carrying amount/ Fair value \$'000
Category of financial asset and financial liability					
Financial assets					
Cash and equivalent					
Cash and cash equivalents	14, 28	1,000,684	920,356	593,305	563,098
Amortised Cost					
Receivables	15	417,144	377,380	204,534	181,104
Other financial assets	16	129,034	105,704	-	-
Fair value through statement of comprehensive income					
Other financial assets	16	6,630	1,409	-	-
Fair value through profit and loss					
Other financial assets	16	1,404	5,533	-	-
Total financial assets		1,554,896	1,410,382	797,839	744,202
Financial liabilities					
Financial liabilities at amortised cost					
Payables	23	513,316	439,328	308,239	266,151
Borrowings	24	-	-	-	-
Lease liabilities	24, 29	2,636,533	2,701,995	24,012	18,988
Other financial liabilities	27	115,990	100,285	-	-
Total financial liabilities		3,265,839	3,241,608	332,251	285,139

Statutory receivables and payables are excluded from these tables because they are not financial assets and financial liabilities. In government, certain rights to receive or obligations to pay cash may not be contractual but have their source in legislation. The disclosure requirements of AASB7 *Financial Instruments* do not apply to statutory receivables and payables.

34.3 Credit risk exposure and impairment of financial assets

Loss allowances for receivables are measured at an amount equal to lifetime expected credit loss using the simplified approach in AASB 9. Loss allowances for contract assets are measured at an amount equal to an expected credit loss method using a 12 month method. For the Department, no impairment losses were recognised in relation to contract assets during the year. For the Consolidated Entity, impairment losses were recognised in relation to contract assets during the year (refer to note 18).

The Consolidated Entity uses an allowance matrix to measure the expected credit loss of receivables from non-government debtors. The expected credit loss of government debtors is considered to be nil based on the external credit ratings and nature of the counterparties. Impairment losses are presented as net impairment losses within net result. Subsequent recoveries of amounts previously written off are credited against the same line item.

The carrying amount of receivables approximates net fair value due to being receivable on demand. Receivables are written off when there is no reasonable expectation of recovery and not subject to enforcement activity. Indicators that there is no reasonable expectation of recovery include the failure of a debtor to enter into a payment plan with the Consolidated Entity.

To measure the expected credit loss, receivables are grouped based on shared risk characteristics and the days past due. When estimating expected credit loss, the Consolidated Entity considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on the Consolidated Entity's historical experience and informed credit assessment, including forward-looking information.

The assessment of the correlation between historical observed default rates, forecast economic conditions and expected credit loss is a significant estimate. The Consolidated Entity's historical credit loss experience and forecast of economic conditions may also not be representative of customers' actual default in the future.

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Loss rates are calculated based on the probability of a receivable progressing through stages to write off based on the common risk characteristics of the transaction and debtor. The following table provides information about the credit risk exposure and expected credit loss for non-government debtors:

CONSOLIDATED	30 June 2024			30 June 2023		
	Expected credit loss rate(s) %	Gross carrying amount \$'000	Expected credit losses \$'000	Expected credit loss rate(s) %	Gross carrying amount \$'000	Expected credit losses \$'000
Days past due						
Current	0.1 – 25.4%	52,250	3,479	0.1 – 25.2%	53,971	8,404
<30 days	0.2 – 33.2%	29,660	3,036	0.2 – 28.3%	25,724	2,629
31-60 days	0.4 – 47.3%	17,014	2,983	0.4 – 48.2%	11,989	2,152
61-90 days	0.7 – 60.5%	12,386	2,394	0.6 – 62.3%	8,052	2,135
91-120 days	1.0 – 66.5%	10,809	3,363	0.9 – 69.1%	6,664	1,803
121-180 days	2.0 – 74.2%	8,400	3,566	1.7 – 73.9%	7,283	2,124
181-360 days	4.0 – 89.5%	25,696	17,845	3.4 – 77.7%	22,997	13,797
361-540 days	7.9 – 100.0%	13,387	10,849	4.7 – 100.0%	11,209	8,677
>540 days	9.1 – 100.0%	22,609	13,314	5.5 – 100.0%	19,558	11,315
Total		192,211	60,829		167,447	53,036

PARENT	30 June 2024			30 June 2023		
	Expected credit loss rate(s) %	Gross carrying amount \$'000	Expected credit losses \$'000	Expected credit loss rate(s) %	Gross carrying amount \$'000	Expected credit losses \$'000
Days past due						
Current	0.2%	2,680	6	0.2%	3,063	7
<30 days	0.4%	460	2	0.4%	86	-
31-60 days	1.0%	9	-	1.0%	58	1
61-90 days	1.8%	2,703	49	1.8%	5	-
91-120 days	3.0%	12	-	3.0%	10	-
121-180 days	4.3%	46	2	4.3%	66	3
181-360 days	12.1%	75	9	11.6%	154	18
361-540 days	32.5%	35	12	32.1%	1,212	389
>540 days	37.6%	9,392	3,535	37.2%	8,751	3,253
Total		15,412	3,615		13,405	3,671

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35. Budget performance

The budget performance table compares the Consolidated Entity's outcomes against budget information presented to Parliament in the original budget financial statements (Budget Paper 4). The original budget for the Department and the Minister includes budgets for PHSA and CEIH, which are excluded from original budget amounts for the Consolidated Entity reported below. The budget amounts have not been adjusted to reflect revised budgets or administrative restructures. The budget process is not subject to audit.

Consolidated		Original Budget 2024 \$'000	Actual 2024 \$'000	Variance \$'000
Statement of Comprehensive Income				
Income				
Revenues from SA Government	(a)	5,276,715	5,667,453	390,738
Fees and charges		776,027	829,607	53,580
Grants and contributions	(a)	2,455,669	2,609,609	153,940
Interest		8,115	18,943	10,828
Resources received free of charge		91,400	112,557	21,157
Other revenues/income		25,486	38,292	12,806
Total Income		8,633,412	9,276,461	643,049
Expenses				
Employee related expenses	(b)	5,087,943	5,452,813	(364,870)
Supplies and services	(b)	2,537,728	3,053,878	(516,150)
Depreciation and amortisation		307,773	312,918	(5,145)
Grants and subsidies		47,288	47,974	(686)
Borrowing costs		196,846	210,969	(14,123)
Impairment loss on receivables		5,237	8,637	(3,400)
Net loss from disposal of non-current assets and other assets		(597)	12,373	(12,970)
Other expenses		62,494	100,777	(38,283)
Total Expenses		8,244,712	9,200,339	(955,627)
Net result		388,700	76,122	312,578
Other Comprehensive Income				
Items that will not be reclassified to net result				
Changes in property, plant and equipment asset revaluation surplus	(c)		831,550	831,550
Items that will be reclassified subsequently to net result when specific conditions are met				
Gains/(losses) recognised directly in equity		-	10,710	10,710
Total Other Comprehensive Income		-	842,260	842,260
Total Comprehensive Result		388,700	918,382	529,682

- (a) Favourable variance for income: attributed to increases in funding from the SA Government and Commonwealth for additional hospital activity and additional resources required to support the health system. Partly offset by reduced funding associated with the carryover of funding from 2023-24 for various investing projects originally planned to occur in 2023-24.
- (b) Unfavourable variance for expenses: attributed to increased expenditure in staff related expenses and supplies and services due to:
- increased hospital activity; and
 - increased costs associated with the provision of services across the health system.
- (c) Favourable variance in other comprehensive income is attributed to valuations undertaken during the reporting period for land, buildings and major equipment. Refer to notes 19, 20 and 22.

Investing expenditure summary		Original Budget 2024 \$'000	Actual 2024 \$'000	Variance \$'000
Total new projects		36,306	31,308	4,998
Total existing projects		505,857	417,512	88,345
Total annual programs		55,063	74,425	(19,362)
Total leases		9,453	19,756	(10,303)
Total investing expenditure	(d)	606,679	543,001	63,678

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(d) Favourable variances are due to the revised timing of budgeted investing expenditure associated with projects anticipated to be undertaken in the 2023-24 financial year, which will now be undertaken in 2024-25 or future years. Unfavourable variances are due to the revised timing of investing expenditure associated with the acceleration of projects in the 2023-24 financial year, compared with original budget.

Existing Projects

Specific projects that have contributed to the favourable variance include:	Favourable variance \$ million
New Women's and Children's Hospital	32.0
Metropolitan mental health beds	23.8
New Older Persons Mental Health Facility – Modbury	23.6
New Mount Barker Hospital	15.7
Women's and Children's Hospital Upgrade – Additional Sustainment	12.9
New ambulance headquarters	10.5
Specific projects with an unfavourable variance include:	
48 Sub-acute beds at Lyell McEwin Hospital	(30.0)
Flinders Medical Centre Upgrade and Expansion	(26.9)

Annual programs

Additional spend in annual programs from original budget is largely funded by Special Purpose Funds.

36. Significant transactions with government related entities

The Consolidated Entity is controlled by the SA Government.

Related parties of the Consolidated Entity include all key management personnel and their close family members; all Cabinet Ministers and their close family members; and all public authorities that are controlled and consolidated into the whole of government financial statements and other interests of the Government.

Significant transactions with the SA Government are identifiable throughout this financial report. The Consolidated Entity received funding from the SA Government (note 2), and incurred significant expenditure with the Department for Infrastructure and Transport (DIT) for capital works of \$363.748 million (\$162.636 million) and occupancy rent and rates of \$20.556 million (\$15.790 million) (note 9). At reporting date the Consolidated Entity has unrecognised contractual expenditure commitments with DIT for accommodation of \$92.576 million (\$132.583 million) (note 29).

Refer to notes 3, 9, 10 and 23 for information about transactions between the Department and the LHNs and SAAS.

In addition, the Consolidated Entity has lease arrangements (both as lessee and as lessor) with other SA Government controlled entities. The premises are provided/received at nil or nominal rental with outgoings such as utilities being paid by the lessee.

37. Interests in other entities

The Consolidated Entity through its control of the LHNs has interests in a number of other entities as detailed below.

Controlled Entities

Central Adelaide Local Health Network Incorporated has a 100% interest (1,150,000 shares) in AusHealth. AusHealth provides services, products, and consultation for researchers, workplaces, hospitals and healthcare. AusHealth Corporate Pty Ltd falls under the umbrella of health charity, The AusHealth Hospital Research Fund (AHRF).

LHNs in country areas have effective control over, and a 100% interest in, the net assets of the Health Advisory Councils (HACs). The HACs were established as a consequence of the *Health Care Act 2008* being enacted and certain assets, rights and liabilities of the former Hospitals and Incorporated Health Centres were vested in them with the remainder being vested in the respective LHN.

By proclamation dated 26 June 2008, the following assets, rights and liabilities were vested in the HACs:

- all real property, including any estate, interest or right in, over or in respect of such property except for all assets, rights and liabilities associated with any land;
- all real property, including any estate, interest or right in, over or in respect of such property except for all assets, rights and liabilities associated with any land dedicated under any legislation dealing with Crown land; and
- all funds and personal property held on trust and bank accounts and investments that are solely constituted by the proceeds of fundraising except for all gift funds, and other funds or personal property constituting gifts or deductible contributions under the *Income Tax Assessment Act 1997* (Commonwealth).

The above assets, rights and liabilities of the former Hospitals whose HAC elected not to be incorporated were vested in the Country Health Gift Fund Health Advisory Council Inc.

The HACs have no powers to direct or make decisions with respect to the management and administration of LHNs.

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Joint arrangements

The Consolidated Entity participates in the following joint operations:

Name of arrangement	Nature of the arrangement	Principal activity	Location	Interest
Adelaide Health Innovation Partnership	Company limited by guarantee comprising of four members – South Australia Health and Medical Research Institute, Central Adelaide Local Health Network Incorporated and The University of Adelaide.	Advocates for change, innovation and improvements in health service delivery, medical research, education and patient care.	Adelaide	33%
Centre for Cancer Biology Alliance	Agreement between the University of South Australia and Central Adelaide Local Health Network Incorporated.	Undertake health and medical research in South Australia as an integrated clinical, educational and research activity, with a focus on cancer research.	Adelaide	50%
South Australian Immunogenomics Cancer Institute	Agreement between The University of Adelaide and Central Adelaide Local Health Network Incorporated (CALHN).	Established as an independently governed Institute that operates as a discrete academic unit within The University of Adelaide's Faculty of Health and Medical Sciences, supported by an alliance with CALHN.	Adelaide	50%

The Consolidated Entity participates in the following joint venture:

Name of arrangement	Nature of the arrangement	Principal activity	Location	Interest
Flinders Fertility	Agreement between Flinders Reproductive Medicine Pty Ltd and Southern Adelaide Local Health Network Incorporated.	Provision of equitable and accessible fertility treatment.	Adelaide	50%

Flinders Reproductive Medicine Pty Ltd (as Trustee for Flinders Charitable Trust, trading as Flinders Fertility) is structured as a private trust which is not a reporting entity and is not publicly listed. The Consolidated Entity and Flinders University each have a 50% beneficial entitlement to the net assets of the trust. Accordingly, the interest is classified as a joint venture with the investment measured using the equity accounting method.

The Consolidated Entity's share in the equity of Flinders Fertility is calculated based on the draft financial statements provided as at the reporting period and subsequently adjusted when the final audited financial statements are available.

The following table summarises the financial information of Flinders Fertility based on currently available information:

	2024	2023
Percentage ownership interest	50%	50%
	\$'000	\$'000
Current assets	1,648	1,542
Current liabilities	(1,436)	(1,248)
Non-current assets	2,799	2,863
Non-current liabilities	(5,460)	(5,610)
Net assets	(2,449)	(2,453)
Share of net assets (50%)	(1,224)	(1,227)
Share of beneficial entitlement	2,601	2,601
Carrying amount of interest in joint venture	1,377	1,374
Expenses	(7,106)	(6,635)
Revenue	7,111	6,989
Profit/(loss) and total comprehensive income	5	354
Consolidated Entity's share of profit and total comprehensive income (50%)	3	177

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38. Board and committee members

Members of boards/committees that served for all or part of the financial year and were entitled to receive income from membership in accordance with APS 124.B were:

Board/committee name	Government employee members	Other members
Department for Health and Wellbeing – Audit and Risk Committee	-	Stubbs T Dr (resigned 29/02/2024), Evans J (Chair), Phillips P Prof (resigned 08/03/2024), Deegan V, Aitken P Dr (appointed 08/03/2024)
Department for Health and Wellbeing – Challenging Behaviours Strategic Framework Working Group	48	Salisbury A, Goldring D, Coleman L, Earle-Bandaralage L, Artis T, Mattsson Z
Department for Health and Wellbeing – Clinical Expert Committee	25	Dabars E Adj Assoc Prof , Sawyer B Dr, Corcoran M, Solomon S
Department for Health and Wellbeing – Community Pharmacy UTI and OCP Services Implementation Advisory Group (new December 2023)	10	Anglely M Dr, Panayiaris N, Goodson S Dr, Williams J Dr, Keogh C Dr, King N, Schiller T, Battams S Dr
Department for Health and Wellbeing – Controlled Substances Advisory Council	3	Macintyre P Prof, Somogyi A Prof, Reeve M Dr, Reynolds C Dr, Johns R, Smith J
Department for Health and Wellbeing – Electronic Medical Record (EMR) Project Board	15	Solomon S (Chair)
Department for Health and Wellbeing – Human Research Ethics Committee	1	Elliott J A/Prof, Gibson T A/Prof, Strickland A, Haynes C, Milazzo A Dr, Parrella A Dr, Bradley C Dr, Carter D Dr, Buckley E Dr, Sharplin G Dr, Stephens J Dr, Scheibner J, Teh K Dr, Butler M Dr, Jones M Dr, Bell G, Grant J, Needs K, Harrison N, Bte Mohamed Rahim N, Braunacker-Mayer A Prof (Chair), Roder D Prof, Palmer L Prof, Najar R, Hewitt A Rev, Rundle N Rev, Thompson S Rev, Ross-Taylor S
Department for Health and Wellbeing – Human Rights and Coercion Reduction Committee	8	Harris G, Nowak H, English L, Simpson T, Lockett A, Williams J Dr, Jureidini J
Department for Health and Wellbeing – Lived Experience Advisory Group	2	Haydon J, English L(Chair), Braund S, O’Loughlin E, Singh L, Gayler M, Bartsch A, Crees R, Lucas G, Nyamande K, Singh J, Stellason F
Department for Health and Wellbeing – Mental Health 72 Rehabilitation Beds Project Committee	13	Hodges E, Harris G, Reynolds J, English L, Braund S, Reynolds J
Department for Health and Wellbeing – Mental Health Leadership Group	16	Haydon J, English L
Department for Health and Wellbeing – Mental Health Strategy and Planning Advisory Group	12	Oudih E, Nowak H, English L, Haydon J
Department for Health and Wellbeing – Paediatric Cochlear Implant Program Review – Independent Oversight Committee	4	Phillips A, Carroll L, Salter N, Baggoley C Prof (Chair)
Department for Health and Wellbeing – Pharmacy Election Commitments Project Steering Committee	8	Kilmartin J Dr, Smith M Dr, Kardachi G, Smith J, Panayiaris N, Inglis P, Eaton V (Chair), Seda V

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Board/committee name	Government employee members	Other members
Department for Health and Wellbeing – Prescribed Psychiatric Treatment Panel	1	Elliott J A/Prof, Camilleri C Dr, Smith J, Simpson T, Edwards B Dr, Coyne T Dr, Paterson T Dr
Department for Health and Wellbeing – SA Teletrials Advisory Committee	15	Gonzalez-Chica D A/Prof, Jones M A/Prof, McKay C, Standing C, Misan G Dr, Williams J Dr, Best K Dr, Tenorio F, Roberts I, McCulloch J, Leonard J, Bowden B Prof, Hughes J Prof, Stocks N Prof, Goode S, Keech W
Department for Health and Wellbeing – SA Voluntary Assisted Dying Review Board	1	Hunt R Dr, May G, Stone H, Walker H, Dawkins J, Smith M, Jozeps R, Zadow R
Department for Health and Wellbeing – Safety Learning System (SLS) Communities of Practice	37	Cole B, Bickley B
Department for Health and Wellbeing – South Australia Health Outpatient Redesign Steering Committee	17	Whiteway L
Department for Health and Wellbeing – South Australian Formulary Committee	18	Bruce-Gordon S, Artis T, Mittal R Dr, Edney L Dr
Department for Health and Wellbeing – South Australian Medical Education and Training Health Advisory Council	24	Jones A A/Prof, Llewellyn A Dr, Craig J Prof, Forsyth K Prof, Skourletos R
Department for Health and Wellbeing – South Australian Medical Education and Training Health Advisory Council Accreditation Committee	10	Ooi E Dr, Hillen J Dr, Need P Dr, Kuruppu P Dr, Omond K Dr, Lbeljic M Dr, Llewellyn A Dr, Tate S Dr
Department for Health and Wellbeing – South Australian Medicines Advisory Committee	24	Kardachi G, Wiley J, Whiteway L, Stocks N Prof
Department for Health and Wellbeing – South Australian Palliative Care Navigation Pilot Steering Committee	11	Paardekooper C, Joshi S Dr, Hourigan K, Mills S
Department for Health and Wellbeing – STI and HIV Subcommittee	10	Rutland A, Tsephe A, Carroll C, Shrubsole C, Williams E, Leane K, Morrison K, Gollin M, Rafique M, Betts S, Bartlett S (Chair), Hutt T, Skene H, Morgan J, Dugan P, Brandon N, March L, Elliot S Dr, Grant J, Mark B, Riessen J
Department for Health and Wellbeing – Strategic Mental Health Quality Improvement	23	Camilleri C Dr, Kayes D, Lucas G, Husband K
Department for Health and Wellbeing – Trauma Informed Practice Working Group	1	Hofhuis C, English L, Braund S
Department for Health and Wellbeing – TZS OCP Development Committee (formerly known as Towards Zero Suicide Project Committee until Jul 23)	4	Kuys J, Murray S
Department for Health and Wellbeing – Viral Hepatitis Subcommittee (HAPI Group)	6	Safi A, Holly C, Thorpe C, Harris D, Landers D, Williams E, Grant J (Chair), Riessen J, Paterson K, Morrison K, Bellifemini L, Rafique M, Safi S, Wright S, Bartlett S, Shipley T

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Board/committee name	Government employee members	Other members
Barossa Hills Fleurieu Local Health Network – Barossa Hills Fleurieu Audit and Risk Committee	-	Russell G (Chair), Powell D (resigned 31/12/2023), Batt R, Zimmermann A
Barossa Hills Fleurieu Local Health Network – Clinical Governance Committee*	-	Williams H (Chair), Gaston C (resigned 30/6/2024), Fuller J (resigned 11/10/2023)
Barossa Hills Fleurieu Local Health Network – Consumer and Community Engagement Committee	-	Blackwell P (Chair), Zimmermann A, Brooks J, Hourigan K
Barossa Hills Fleurieu Local Health Network – Country Health Gift Fund Health Advisory Council Inc	-	Fuller J (Chair), Mackay M, Mearthur A
Barossa Hills Fleurieu Local Health Network – Governing Board	-	Hazel J (Chair), Batt R (appointed 12/10/2023) Blackwell P, Curran J (resigned 30/06/2023), Fuller J (resigned 11/10/2023), Gaston C (resigned 30/6/2024), Russell G, Williams H, Zimmermann A (appointed 01/07/2023)
Barossa Hills Fleurieu Local Health Network – Rural Support Service Governance Committee	-	Batt R (Chair), Cook L, Ottaway M, Voumard J, Dunchue L, Badenoch J, Blackwell P
Central Adelaide Local Health Network – Allied Health Directorate Clinical Governance Committee	16	Heydrich S
Central Adelaide Local Health Network – AusHealth Corporate Pty Ltd	3	Johansen G, Hayden S, Livesey S Dr and Reid M (resigned 22/08/2023)
Central Adelaide Local Health Network – AusHealth Hospital Research Fund Ltd	2	Johansen G, Hayden S, Livesey S Dr and Reid M (resigned 22/08/2023)
Central Adelaide Local Health Network – BreastScreen SA State Quality Committee	7	Beckmann K Dr, Eaton M Dr, Kerrins E, Roder D Prof and Smith K
Central Adelaide Local Health Network – Care and Management of Aboriginal Remains Task Force	7	Wanganee F
Central Adelaide Local Health Network – 260 – Currie Street Governance Committee (This committee terminated on 14/12/2023)	12	Bruce-Gordon S (resigned 14/12/2023), Caldwell B (resigned 14/12/2023), Massey A (resigned 25/07/23) and Robinson M (resigned 14/12/2023)
Central Adelaide Local Health Network – Clinical Ethics Committee	9	Cardinali R, Carter D Dr (resigned 01/12/2023), Digance A, and Lambert A (resigned 15/05/2024)
Central Adelaide Local Health Network – Consumer Carer Advisory Group	8	Bickley B, Blake S (appointed 05/03/2024), Burns T, Cruz J (appointed 05/03/2024), Earle-Bandaralage L, Joyce M (appointed 05/03/2024), Law D, Lucas G, Mitchell J (appointed 05/03/2024, Resigned 20/06/2024), Stefani S (appointed 05/03/2024, Resigned 06/06/2024), Thai L (resigned 14/11/2023) and Vega L (resigned 14/11/2023)
Central Adelaide Local Health Network – Critical Care & Perioperative Program Intensive Care Services Quality and Governance Committee	44	Bampton J, Bickley B, Bruce K, How C, Johns P, Kelly P, Venhoek J, Workman D and Yeend K
Central Adelaide Local Health Network – Critical Care & Perioperative Program Perioperative Services Quality and Governance Committee	35	Sheehy H (resigned 01/03/2024)

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Board/committee name	Government employee members	Other members
Central Adelaide Local Health Network – Drug and Therapeutics Committee	43	Cullen M
Central Adelaide Local Health Network – Executive Quality Governance Committee	42	Bruce K, Fyfe D (resigned 17/08/2023) and Knight S
Central Adelaide Local Health Network – Geriatric Safety and Quality Committee	27	Curry M
Central Adelaide Local Health Network – Governing Board	1	Beilby J Prof, Cantley K (appointed 15/04/2024), Dwyer J Prof, Haythorpe I, Kilpatrick C (appointed 27/11/2023), Mohamed J (appointed 01/07/2023), Reid M (resigned 01/09/2023) and Spencer R (Chair)
Central Adelaide Local Health Network – Governing Board Audit and Risk Committee	15	Batt R, Davis E (appointed 01/09/2023), Haythorpe I (Chair), Mohamed J (appointed 01/07/2023) and Reid M (resigned 01/09/2023)
Central Adelaide Local Health Network – Governing Board Clinical Governance Committee	2	Beilby J Prof (Chair), Dwyer J Prof, Fyfe D, McWhinnie S and Touli S
Central Adelaide Local Health Network Governing – Board Consumer and Community Engagement Committee	-	Fyfe D (resigned 31/12/2023), McWhinnie S (resigned 31/12/2023) and Touli S (resigned 31/12/2023)
Central Adelaide Local Health Network Governing – Board Finance and Investment Committee	1	Cantley K, McLoughlin V (appointed 01/06/2024) and Kilpatrick C (appointed 01/01/2024)
Central Adelaide Local Health Network – Governing Board People and Culture Committee	1	Beilby J Prof (resigned 30/12/2023), Dwyer J Prof, McEwen K and Mohamed J (appointed 01/07/2023)
Central Adelaide Local Health Network – Human Research Ethics Committee	10	Air T, Bonython J, Bradshaw A (appointed 01/03/2024), Crabb A (resigned 01/08/2024), Crockett J, Cullen J, Digance A, Dykes L (appointed 18/01/2024), Faulbaum S (appointed 07/09/2023), Fisher A, Greenberg Z, Lu L, Need A A/Prof, Newsham P, Parry C, Partridge G, Phillips C, Piccolo R, Ruediger C and Slater H
Central Adelaide Local Health Network – Integrated Care Clinical Governance Committee	-	Wing M
Central Adelaide Local Health Network – Pelvic Mesh Specialists Group	14	Blieschke K (resigned 31/08/2023), Lilley D, Short K (resigned 31/08/2023) and Williamson W
Central Adelaide Local Health Network – Clinical Governance and Quality Committee	12	Touli S
Central Adelaide Local Health Network – CNARTS Transplant Management Committee	39	Laver H, Myers D and Palk N

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Board/committee name	Government employee members	Other members
Central Adelaide Local Health Network – Critical Care and Periop Consumer Representative Committee (Formerly Critical Care and Periop Safety and Quality Leadership Consumer Representative)	16	Bruce K (appointed 21/02/2024), How C (appointed 21/02/2024), Kelly P (appointed 21/02/2024) and Yeend K (appointed 21/02/2024)
Central Adelaide Local Health Network – General Medicine Safety and Quality Committee	40	Cardinali R (resigned 20/12/2023) and Klemm G (resigned 20/12/2023)
Central Adelaide Local Health Network – Heart and Lung Safety and Quality Committee	28	Carroll N (appointed 09/02/2024), Lane B (resigned 20/12/2023)
Central Adelaide Local Health Network – Learning from Dying Committee	32	Anderson R
Central Adelaide Local Health Network – Priority Care Committee: CALHN Clinical Trials	-	Kerr K (appointed 20/02/2024) and Tunn G (appointed 14/03/2024)
Central Adelaide Local Health Network – Priority Care Committee: Communicating for Safety	42	Curry M, Raschella F
Central Adelaide Local Health Network – Priority Care Committee: Comprehensive Care	43	Anderson R, Bickley B, Coates P, Curry M and Messing L
Central Adelaide Local Health Network – Priority Care Committee: Managing Deterioration	51	Bampton J (resigned 20/11/2023) and Bickley B
Central Adelaide Local Health Network – Priority Care Committee: Patient Blood Management	7	Caldwell N (appointed 22/04/2024), Johns P, Kowalski S (appointed 23/05/2024) and Venhoek J
Central Adelaide Local Health Network – Priority Care Committee: Standard 2 Consumer Partnering	-	Bampton J, Curry M, Klemm G and McMahon J
Central Adelaide Local Health Network – Renal Community of Practice Steering Committee	22	Lester R, Robson B, Weber D and Williams K
Central Adelaide Local Health Network – Royal Adelaide Hospital Joint Services Review Committee	-	Klemm G
Central Adelaide Local Health Network – SA Brain Injury Rehabilitation Service Consumer Advisory Group	3	Bollella D, Crawford S, Francese L, Hoile L, Long J, Makrid D (appointed 10/08/2023) and Morgan T (Chair)
Central Adelaide Local Health Network – SA Dental Consumer Representative Group	-	Barker S, Fernando R, Hunt P, Janmaat P, Kendal R, Lockhart F (appointed 11/04/2024), Milne L (appointed 01/08/2023), Musakanye S (appointed 11/04/2024), Saunders C, Truong T (appointed 11/04/2024) and Whiteway L (Chair)
Central Adelaide Local Health Network – SA Dental Services Consumer Advisory Panel	2	Costa D Dr, Ireland K, Matiasz S Dr, O'Malley L (appointed 11/04/2024), Saunders C, Smith S (appointed 11/04/2024), Stephenson-Jones T, Whiteway L and Zerna J

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Board/committee name	Government employee members	Other members
Central Adelaide Local Health Network – The Queen Elizabeth Hospital Emergency Department Steering Committee	23	Myers A
Central Adelaide Local Health Network – Youth Cancer Advisory Group	2	Binns T, Custance B (resigned 11/05/2024), Dix M (resigned 26/03/2024), Edwards S, Galic L (appointed 18/06/2024), Gascoigne S, Gogel C (resigned 07/02/2024), Jones J (appointed 18/06/2024), Hassall N, Kincaid J, Mimidas E (appointed 18/06/2024), Roth E, Tyson H, Watson K (appointed 18/06/2024) and Winston T
Central Adelaide Local Health Network – Statewide Clinical Support Services Committee	-	Beilby J Prof, Donaghy T (appointed 15/03/2024), Luchich M (appointed 01/05/2024), Smith M and Spencer R (resigned 30/04/2024)
Central Adelaide Local Health Network – SCSS Audit and Risk Committee	1	Christley S Dr (resigned 14/08/23) and Davies T (Chair)
Central Adelaide Local Health Network – Stroke Community of Practice Strategic Executive Committee (This committee is temporarily on hold)	27	Chamberlain S and Whitlam K (appointed 01/07/2023)
Central Adelaide Local Health Network – The Queen Elizabeth Hospital Emergency Department Steering Committee	23	Myers A
Central Adelaide Local Health Network – Youth Cancer Advisory Group	2	Binns T, Custance B (resigned 11/05/2024), Dix M (resigned 26/03/2024), Edwards S, Galic L (appointed 18/06/2024), Gascoigne S, Gogel C (resigned 07/02/2024), Jones J (appointed 18/06/2024), Jordans I (appointed 18/06/2024), Hassall N, Kincaid J, Mimidas E (appointed 18/06/2024), Roth E, Tyson H, Watson K (appointed 18/06/2024) and Winston T
Eyre and Far North Local Health Network – Audit and Risk Management Committee	-	Sweet C (Chair), Smith T, Auhl P
Eyre and Far North Local Health Network – Clinical Governance Committee	-	Mills P Dr (Chair), Siviour J, Auhl P, Blacker P
Eyre and Far North Local Health Network – Consumer, Community and Clinician Engagement Committee	-	Siviour J (Co Chair), Thyer C (Co Chair)
Eyre and Far North Local Health Network – Finance and Performance Committee	-	Dunchue L (Chair), Sweet C, Auhl P
Eyre and Far North Local Health Network Governing Board	-	Smith M (Chair), Dunchue L, Mills P Dr, Siviour J, Sweet C, Thyer C, Smith T, Auhl P
Flinders and Upper North Local Health Network – Clinical Governance Committee	-	Malone G (Chair), Plew S, Screen A, Ward R (appointed 01/07/2023), Warren C (appointed 01/07/2023)
Flinders and Upper North Local Health Network – Consumer and Community Engagement Committee	-	Reid K (Chair, appointed 01/07/2023), Fullerton C (appointed 01/07/2023), Misan G (resigned 30/11/2023), Plew S, Reynolds P (appointed 01/07/2023), Screen A, Shute J, Warren C (appointed 01/07/2023)

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Board/committee name	Government employee members	Other members
Flinders and Upper North Local Health Network – Finance and Performance Committee	-	Cogan S, Malone G, McRae R
Flinders and Upper North Local Health Network – Governing Board	-	Whitfield M (Chair, resigned 30/06/2024), Cogan S, Fullerton C (appointed 01/07/2023), Graham S, Malone G, McRae R (appointed 01/07/2023), Ward R, Warren C
Flinders and Upper North Local Health Network – Risk Management and Audit Committee	-	Graham S, Prestwich P, Ward R, Whitfield M, Cogan S
Limestone Coast Local Health Network – Audit and Risk Management Committee	-	Kortum D (resigned 28/05/24), Bishop L (Chair), Kortum D (resigned 28/05/24), Bishop L, Irving J, Saies A
Limestone Coast Local Health Network – Clinical Governance Committee	-	Saies A (Chair), Rappensberg G, James P, Poland E, Abhary S, De Wit M, Harris K, Morrison H, Beach P, Edwards K
Limestone Coast Local Health Network – Engagement Strategy Oversight Committee	-	Cook L (Chair), Gerds R, Rappensberg G, James P, Miller A, Morrison H, France P, Edwards K, Harris K, Baker E, McIntosh M
Limestone Coast Local Health Network – Finance and Performance Committee	-	Irving J (Chair), Cook L, Bishop L, King G, Poland E, Harris P, Abhary S, De Wit M
Limestone Coast Local Health Network – Governing Board	-	King G (Chair, resigned 30/06/24), Cook L, Irving J, Saies A, Bishop L, Rappensberg G, James P, McKenzie C
Northern Adelaide Local Health Network – Governing Board	-	Searle J (Chair), Burgess A, Culley A, Forwood M, Lampard F, Patetsos M, Roesler C, Swan D
Northern Adelaide Local Health Network – Clinical Governance Committee	-	Patetsos M (Chair), Dennis C, Roesler C, Burgess A, Lynch I
Northern Adelaide Local Health Network – Consumer Advisory Board	-	White A (Chair), Dahal K, Mossop J, Putsey P, Spargo J
Northern Adelaide Local Health Network – Consumer Community	4	Baker K, Balagengadaran C, Bonato K, Cately P, Chester M, Coleman L, Dahal K, Damgaard H, Dimitropoulos T, Foong J, Gadd R, Grinter M, Hassan R, Irvine S, MacFarlan C, Maiorana B, Mossop J, Putsey P, Radic S, Radoslovich H, Raina M, Rowa J, Simpson T, Spargo J, Streiber N, Swietek W, Wegener M, White A, Whittle S
Northern Adelaide Local Health Network – Risk Management & Audit Committee	-	Patetsos M (Chair), Connor G, Forwood M
Northern Adelaide Local Health Network and Department for Health and Wellbeing – Aboriginal Consumer Reference Group	-	Wanganeen K (Chair), Stengle A, Wanganeen E, Chisholm K, Sinclair N, Weetra R, Varcoe E, Lamont J, O'Brien M, Turner B
Riverland Mallee Coorong Local Health Network – Governing Board	-	Joyner P (Chair) resigned 30/06/24, Ashworth E (new Chair from 01/07/24), Goldsmith C, Ottaway M, Toogood F, Waters S, Hearn R
Riverland Mallee Coorong Local Health Network – Risk and Audit Committee	-	Brass P (Chair), Goldsmith C, Joyner P, Ottaway M
SA Ambulance Service Inc – Assurance and Risk Committee	-	Beilby J Professor (Chair), Deally Y, McIlroy A

THE DEPARTMENT FOR HEALTH AND WELLBEING
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For the year ended 30 June 2024

Board/committee name	Government employee members	Other members
SA Ambulance Service Inc – Clinical Governance Committee	8	Beilby J Professor (Chair), Hibbert P, Marshall J, Dr Thomson N, Farrugia H
SA Ambulance Service Inc – Consumer and Community Advisory Committee	-	Ashley I, Caldwell B, Chester M, Cook C, Earle-Bandaralage L, Kirk P (Co-Chair), Marshall J, Mercer K, Pietsch A, Pilkington I, Saunders C, Vega L (resigned 10/09/2023), Whiteway L, Murray R, Braund S
SA Ambulance Service Inc – Finance Committee	9	Mcllroy A (Chair), Murray R
SA Ambulance Service Inc – ICT Governance Committee	3	Deally Y (Chair)
SA Ambulance Service Inc – NSQHS Steering Committee	15	Kirk P
SA Ambulance Service Inc – Service Delivery Committee	25	Braund S
Southern Adelaide Local Health Network – Governing Board	-	Butcher M (Chair), Hickey V, Kirkpatrick E (appointed 01/07/2023), Mackean T, Mitchell J, Noble J, Richter J (Deputy Chair), Searle J (resigned 01/07/2023), Sherbon A
Southern Adelaide Local Health Network – DASSA Clinical Executive Committee	8	Newrick K
Southern Adelaide Local Health Network – DASSA Community Advisory Council	1	Bealing D (resigned 01/07/2023), Brownbill S (appointed 05/10/2023), Dwyer Scott (Chair), Halls A, Holly C (resigned 27/07/2023), Honeyman L, Mclean J (resigned 01/07/2023), Moncrieff D, Newrick K, Nimmo E, O'Brien J, Petracco C (resigned 01/07/2023), Sherif M (resigned 27/07/2023), Whiteway L (resigned 1/7/2023), Cotter B, Cramp T, Moss, C (appointed 19/04/2024)
Southern Adelaide Local Health Network – DASSA Leadership Committee (formerly DASSA Executive Group)	8	O'Brien J
Southern Adelaide Local Health Network – DASSA Audit and Risk Committee	4	Davies T (resigned 11/04/2024)
Southern Adelaide Local Health Network – Consumer and Community Operational Committee (formerly Partnering with Consumer Advisory Group)	19	King P (Co Chair – resigned 19/07/2023), Ball R, Burtnik E (appointed 1/10/2023), Dame T (resigned 23/01/2024), Voss D, Gray H, Pengilly J, Wharton J
Southern Adelaide Local Health Network – Mental Health Consumer and Carer Advisory Group	10	Bickley B (resigned 18/09/2023), Braund S, Clarke W, Corena M, Harrison J, Hopkins R
Southern Adelaide Local Health Network – Southern Adelaide Clinical Human Research Ethics Committee	27	Adey-Wakeling T (appointed 18/07/2023), Arnold G (resigned 25/03/2024), Berg M (resigned 18/08/2023), Cahalan P, Coles S (appointed 18/09/2023), Dykes L, Guaqueta C (appointed 18/09/2023), Lange B (Deputy Chair), Lower K, McEvoy M, Miliotis B (resigned 22/01/2024), Mudd A, Phillips C, Putsey T, Sharma S, Shepheard S, Souzeau E, Spencer M, Stacey A (appointed 30/10/2023), Thomas J, Trethewey C, Trethewey Y, Van Lueven J, Velayudham P, Watt B, Were L, Yip L, Zhou Y, Toews M (appointed 08/05/2024)
Southern Adelaide Local Health Network – Asset and Infrastructure Planning Sub-Committee – DISSOLVED	-	Butcher M (Chair), Mitchell J, Richter J, Sherbon A

THE DEPARTMENT FOR HEALTH AND WELLBEING
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Board/committee name	Government employee members	Other members
Southern Adelaide Local Health Network – Audit and Risk Sub Committee (Sub Committee of the Governing Board)	-	Hickey V (Chair), Forman A, Noble J
Southern Adelaide Local Health Network – Clinical Council	56	Dame T (resigned 1/12/2023), Duong M, Voss D
Southern Adelaide Local Health Network – Clinical Governance (Sub-Committee of the Governing Board)	-	Baggoley C (resigned 29/08/2023), Eckert M, Kirkpatrick E (appointed 01/07/2023), Kennedy C (appointed 01/12/2023), Mackean T (resigned 30/06/2024), Mitchell J, Searl J (resigned 01/07/2023), Sherbon A (Chair), Voss D (resigned 30/07/2023), Wren K (appointed 12/02/2024)
Southern Adelaide Local Health Network – Communicating for Patient Safety Committee	56	Dame T (resigned 22/01/2024)
Southern Adelaide Local Health Network – Community Engagement (Sub-Committee of the Governing Board) – Dissolved	-	Mitchell J (Chair), Butcher M, King P
Southern Adelaide Local Health Network – Comprehensive Care Committee	35	Stankowski C
Southern Adelaide Local Health Network – Drugs and Therapeutics Committee	29	Burdenuik C (resigned 31/08/2023), Pascoe P
Southern Adelaide Local Health Network – End of Life Steering Committee	15	Barrington D, Phelan C
Southern Adelaide Local Health Network – Marion Lived Experience Group Mental Health Services	5	Brooke B (Chair), English L, Police D
Southern Adelaide Local Health Network – Mental Health Services Noarlunga Lived Experience Group	4	Buer S (Chair), Hopkins R, Marshall H, Oakley T
Southern Adelaide Local Health Network – New Technology and Clinical Practice Innovation Committee	12	Kaambwa B, Burtnik L
Southern Adelaide Local Health Network – Older Persons Lived Experience Group Mental Health Services	11	Brown L (appointed 05/02/2024), Clark W (Chair), Eckert N, Lillecrapp D, Masters R (appointed 05/02/2024), Schettters J, Wener J, Whitemore A
Southern Adelaide Local Health Network – SEDS	1	Corena M(Chair), McGregor A, Goddard G (resigned 01/08/2023), James S, Rouvray L, Woolford L, Braund S, Witt K, Higgins K, Wilkins H (appointed 01/12/2023)
Southern Adelaide Local Health Network – Veterans Lived Experience Group Mental Health Services	8	Frampton R (Chair), Damare M, Hall R, Hill-Paul C (resigned 01/08/2023), O'Malley J, Schofield M, Warren S
Southern Adelaide Local Health Network – Finance and Performance Committee (Sub-Committee of the Governing Board)	1	Richter J (Chair – resigned 30/06/2024), Sherbon T, Noble J, Fletcher A (resigned 22/02/2024), Belej M (appointed 02/10/2023)
Southern Adelaide Local Health Network – Board Executive Committee (Sub-Committee of the Governing Board)	-	Butcher M (Chair), Mitchell J, Hickey V (appointed 30/11/2023)

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For the year ended 30 June 2024

Board/committee name	Government employee members	Other members
Southern Adelaide Local Health Network – Ramping Committee (Sub-Committee of the Governing Board)	-	Butcher M (Chair), Richter J, Sherbon T
Women's and Children's Local Health Network – Audit and Risk Committee	-	Connor G (Chair) (resigned 30/06/2024), Daw S, Dennis C
Women's and Children's Local Health Network – Clinical Governance Group	-	Daw S (Chair), Cadzow M, Griffin L, Healey T, Dennis C, Christley S (resigned 30/06/2024), Morris S (appointed 01/07/2023), Everett D (appointed 01/07/2023)
Women's and Children's Local Health Network – Women's and Children's Governing Board	-	Dennis C (Chair), Daw S (Deputy Chair), Christley S, Miller S, Wilson B, Donaghy T (appointed 01/07/2023), Healey T, Everett D (appointed 01/07/2023), Morris S (appointed 01/07/2023)
Yorke and Northern Local Health Network – Governing Board	1	Voumard J (Chair), Badenoch J, Banham D, Coulthard G, Malcolm E, O'Connor J, Thomas K (appointed 01/07/2023)
Yorke and Northern Local Health Network – Audit and Risk Committee	-	Banham D (Chair), Badenoch J (appointed 07/04/2024), Traeger E, O'Connor J, Voumard J (resigned 07/04/2024)

Refer to note 8.2 for remuneration of board and committee members.

THE DEPARTMENT FOR HEALTH AND WELLBEING
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2024

39. Schedules of administered items

39.1 Basis of preparation

The basis of preparation for the schedule of administered items is the same as the basis outlined in note 1.

39.2 Categories of administered items

Special Acts (Parent) administered items include the following:

- Minister for Health and Wellbeing's salary and allowances and revenues from SA Government received/receivable for these expenses; and
- Health and Community Services Complaints Commissioner's remuneration and revenues from SA Government received/receivable for these expenses.

Health and Medical Research Fund (HMRF) (Parent) represents royalty income received from commercialisation of intellectual property and contribution of funds for the purposes of health and medical research in South Australia.

Private Practice represents funds billed on behalf of salaried medical officers and subsequently distributed to the LHNs and salaried medical officers according to individual Rights of Private Practice Deeds of Agreement.

Other administered items include the following:

- SA Medical Boards (Parent);
- Medical Centres - represents fees and charges collected on behalf of doctors that work in Consolidated Entity owned Medical Centres;
- Research;
- Nurses education;
- Fund raising; and
- Strata Corp.

The Consolidated Entity cannot use these administered funds for the achievement of its objectives.

THE DEPARTMENT FOR HEALTH AND WELLBEING
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2024

39.3 Schedules of administered items

Consolidated	Special Acts		HMRF		Private Practice		Other		Total	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
<u>Schedule of Administered Expenses and Income</u>										
<u>Administered income</u>										
Revenues from SA Government	643	655	-	-	-	-	-	-	643	655
Revenues from fees and charges	-	-	-	-	97,519	86,732	3,176	3,097	100,695	89,829
Other revenues	-	-	-	-	-	-	39	43	39	43
Total Administered income	643	655	-	-	97,519	86,732	3,215	3,140	101,377	90,527
<u>Administered expenses</u>										
Employee related expenses	643	655	-	-	-	-	60	59	703	714
Supplies and services	-	-	-	-	608	245	327	276	935	521
Depreciation expense	-	-	-	-	-	-	3	3	3	3
Other expenses	-	-	-	-	96,410	87,079	2,792	2,918	99,202	89,997
Total Administered expenses	643	655	-	-	97,018	87,324	3,182	3,256	100,843	91,235
Net result	-	-	-	-	501	(592)	33	(116)	534	(708)
<u>Schedule of Administered Assets and Liabilities</u>										
<u>Administered current assets</u>										
Cash and cash equivalents	(152)	(100)	10,278	10,278	11,022	10,097	583	2,707	21,731	22,982
Receivables	152	100	-	-	6,878	8,007	21	64	7,051	8,171
Total Administered current assets	-	-	10,278	10,278	17,900	18,104	604	2,771	28,782	31,153
<u>Administered non-current assets</u>										
Property, plant and equipment	-	-	-	-	-	-	21	24	21	24
Total Administered non-current assets	-	-	-	-	-	-	21	24	21	24
Total Administered assets	-	-	10,278	10,278	17,900	18,104	625	2,795	28,803	31,177
<u>Administered current liabilities</u>										
Payables	-	-	-	-	7,168	7,751	535	2,687	7,703	10,438
Other current provisions/liabilities	-	-	-	-	47	27	-	-	47	27
Total Administered current liabilities	-	-	-	-	7,215	7,778	535	2,687	7,750	10,465
Total Administered liabilities	-	-	-	-	7,215	7,778	535	2,687	7,750	10,465
Net Administered assets/equity	-	-	10,278	10,278	10,685	10,326	90	108	21,053	20,712

THE DEPARTMENT FOR HEALTH AND WELLBEING
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Schedule of Administered Cash Flows

	2024	2023
	\$'000	\$'000
<u>Cash flows from operating activities</u>		
Cash inflows		
Receipts from SA Government	591	665
Fees and charges	101,815	88,804
Other revenues	39	43
Total Cash inflows	102,445	89,512
Cash outflows		
Employee related payments	703	741
Supplies and services	915	520
Other payments	102,078	87,673
Total Cash outflows	103,696	88,934
Net cash provided by operating activities	(1,251)	578
Net increase/(decrease) in cash held	(1,251)	578
Cash at the beginning of the reporting period	22,982	22,404
Cash at the end of the reporting period	21,731	22,982

OFFICIAL

Certification of the financial statements

We certify that the:

- financial statements of the Department for Health and Wellbeing:
 - are in accordance with the accounts and records of the authority; and
 - comply with relevant Treasurer's instructions; and
 - comply with relevant accounting standards; and
 - present a true and fair view of the financial position of the authority at the end of the financial year and the result of its operations and cash flows for the financial year
- internal controls employed by the Department for Health and Wellbeing for the financial year over its financial reporting and its preparation of financial statements have been effective.



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Dr Robyn Lawrence
Chief Executive



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Judith Formston
Deputy Chief Executive, Corporate and
Infrastructure

Date 16/09/2024