

## SPECIAL ACCOUNTS TABLE

### Overview of the Special Accounts Table

A special account is an appropriation mechanism that sets aside an amount within the CRF for specific expenditure purposes. Special accounts can be used to appropriate for expenditure that is resourced from contributions from other parties such as other governments, contributions from industry or members of the community. Special accounts can also be credited with amounts from annual appropriations and special appropriations (including other special accounts), if those amounts were appropriated for the same purpose as the special account.

The Special Accounts Table lists special accounts by portfolio and responsible agency. For each special account, the Table shows the estimated opening balance for the Budget year, estimated cash inflows and outflows (receipts and payments) during the year, and estimated closing balance at the end of the Budget year. Estimated resources for the previous year are printed in italics. Where responsibility for managing a special account is moved between agencies during the year, the part year impact for each agency is shown.

The column headed *Receipts (non-appropriated)* shows estimated amounts to be credited to a special account, which are received from other government agencies, individuals, and non-government bodies. The column headed *Receipts (appropriated)* shows amounts estimated to be credited to a special account, which are appropriated to the agency in an annual Appropriation Act or another Act containing a special appropriation (including other special accounts).

Amounts for an agency in the Special Accounts Table column headed *Receipts (non-appropriated)* can be matched with the Agency Resourcing Table column headed *Special accounts*. Amounts in the Special Accounts Table column headed *Receipts (appropriated)* are included in the Agency Resourcing Table in the column(s) headed *Appropriation Bill No. 1, Appropriation Bill No. 2 and/or Special appropriations*. Further detail on matching amounts between these two tables is in Figure 4 of the section entitled *Guide to Budget Paper No. 4*.

Special accounts which had no balance, receipts or payments during the Budget or comparator years are not included in the Special Accounts Table. A list of current special accounts can be found in the *Chart of Special Accounts*, which is available on the Finance website.