

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. Special accounts can be credited with amounts held on trust – these amounts are not shown in the Special Accounts Table, as they are not considered resourcing available to the agency.

The Summary of Special Accounts Table presents total portfolio resourcing that is expected to be provided by other government agencies, individuals and non-government bodies.

The Special Accounts Table lists special accounts by portfolio and responsible agency. For each special account, the Special Accounts Table shows the estimated opening balance for the Budget and comparator years, estimated cash inflows and outflows (receipts and payments) during the year, and estimated closing balance at the end of the Budget and comparator years. Estimated resources for the comparator 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 Appropriation*. Further detail on matching amounts between these two tables is in Figure 4 of the section entitled *Guide to Resourcing Tables*.

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.

Special Accounts Table

Summary of Special Accounts Table

Portfolio	Estimated Actual Receipts (Non-Appropriated) 2018-2019	Budget Estimate Receipts (Non-Appropriated) 2019-2020
	(\$'000)	(\$'000)
Parliament	-	-
Agriculture and Water Resources	441,428	443,459
Attorney-General's	175,790	54,375
Communications and the Arts	3,743	3,846
Defence	378,788	448,287
Education and Training	18,190	12,027
Environment and Energy	250,052	47,356
Finance	36,254,539	33,889,538
Foreign Affairs and Trade	119,454	79,560
Health	37,540,761	38,646,843
Home Affairs	137,012	134,843
Industry, Innovation and Science	255,154	232,861
Infrastructure, Regional Development and Cities	25,568	25,416
Jobs and Small Business	10,455	10,699
Prime Minister and Cabinet	2,404,334	919,950
Social Services	1,818,971	1,864,454
Treasury	56,843,698	55,244,351
Total : Special accounts	136,677,937	132,057,865