

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 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 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 *Guide to Resourcing Tables* section.

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.

Portfolio	Estimated Actual Receipts (Non-Appropriated) 2023-2024	Budget Estimate Receipts (Non-Appropriated) 2024-2025
	(\$'000)	(\$'000)
Agriculture, Fisheries and Forestry	654,286	701,380
Attorney-General's	262,771	247,863
Climate Change, Energy, the Environment and Water	447,682	389,054
Defence	174,935	389,461
Education	10,265	11,202
Employment and Workplace Relations	15,630	16,034
Finance	54,888,748	67,257,486
Foreign Affairs and Trade	49,114	43,391
Health and Aged Care	1,958,200	2,124,595
Home Affairs	-	-
Industry, Science and Resources	313,754	344,610
Infrastructure, Transport, Regional Development, Communications and the Arts	24,291	24,442
Prime Minister and Cabinet	1,674,825	1,155,167
Social Services	2,405,926	2,454,419
Treasury	3,459,285	1,786,904
Total : Special accounts	66,339,712	76,946,008