

	Budget Estimate – 2026-2027					
	<i>Estimated Actual – 2025-2026</i>					
	Opening Balance	Receipts (Non-Appropriated)	Receipts (Appropriated)	Payments	Adjustments	Closing Balance
	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)
AGRICULTURE, FISHERIES AND FORESTRY PORTFOLIO						
Department of Agriculture, Fisheries and Forestry						
Agriculture Future Drought Resilience Special Account	71,766	88,800	-	-128,900	-	31,666
	<i>98,851</i>	<i>100,000</i>	-	<i>-127,085</i>	-	<i>71,766</i>
Biosecurity, Imported Food and Export Certification Special Account 2020	62,429	658,286	193,823	-852,109	-	62,429
	<i>62,429</i>	<i>651,311</i>	<i>193,823</i>	<i>-845,134</i>	-	<i>62,429</i>
National Residue Survey Special Account	5,193	30,512	-	-30,512	-	5,193
	<i>5,193</i>	<i>29,399</i>	-	<i>-29,399</i>	-	<i>5,193</i>
Total: Department of Agriculture, Fisheries and Forestry	139,388	777,598	193,823	-1,011,521	-	99,288
	<i>166,473</i>	<i>780,710</i>	<i>193,823</i>	<i>-1,001,618</i>	-	<i>139,388</i>
Australian Fisheries Management Authority						
AFMA Special Account	15,201	22,009	25,246	-47,255	-	15,201
	<i>16,001</i>	<i>21,349</i>	<i>27,889</i>	<i>-50,038</i>	-	<i>15,201</i>
Total: Australian Fisheries Management Authority	15,201	22,009	25,246	-47,255	-	15,201
	<i>16,001</i>	<i>21,349</i>	<i>27,889</i>	<i>-50,038</i>	-	<i>15,201</i>

	Budget Estimate – 2026-2027					
	<i>Estimated Actual – 2025-2026</i>					
	Opening Balance	Receipts (Non- Appropriated)	Receipts (Appropriated)	Payments	Adjustments	Closing Balance
	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)
ATTORNEY-GENERAL'S PORTFOLIO						
Attorney-General's Department						
Attorney-General's Department SOETM Special Account 2021	1,631	1,039	-	-1,039	-	1,631
	<i>1,631</i>	<i>1,039</i>	<i>-</i>	<i>-1,039</i>	<i>-</i>	<i>1,631</i>
POCA Programs Special Account 2018 (a)	-	-	-	-	-	-
	<i>13,168</i>	<i>24,561</i>	<i>-</i>	<i>-4,416</i>	<i>-33,313</i>	<i>-</i>
Total: Attorney-General's Department	1,631	1,039	-	-1,039	-	1,631
	<i>14,799</i>	<i>25,600</i>	<i>-</i>	<i>-5,455</i>	<i>-33,313</i>	<i>1,631</i>
Australian Law Reform Commission						
Law Reform Special Account	1,742	-	2,864	-2,864	-	1,742
	<i>2,459</i>	<i>2,000</i>	<i>2,378</i>	<i>-5,095</i>	<i>-</i>	<i>1,742</i>
Total: Australian Law Reform Commission	1,742	-	2,864	-2,864	-	1,742
	<i>2,459</i>	<i>2,000</i>	<i>2,378</i>	<i>-5,095</i>	<i>-</i>	<i>1,742</i>

a) The 2025–26 amounts relate to functions under the control of the Attorney - General's Department up until 13 May 2025. These functions have since transferred to the Department of Home Affairs.

	Budget Estimate – 2026-2027					Closing Balance (\$'000)
	Opening Balance (\$'000)	Receipts (Non-Appropriated) (\$'000)	Receipts (Appropriated) (\$'000)	Payments (\$'000)	Adjustments (\$'000)	
CLIMATE CHANGE, ENERGY, THE ENVIRONMENT AND WATER PORTFOLIO						
Department of Climate Change, Energy, the Environment and Water						
Clean Energy Finance Corporation Special Account	25,399,000	550,000	-	-4,335,000	-	21,614,000
	<i>25,059,000</i>	<i>750,000</i>	-	<i>-410,000</i>	-	<i>25,399,000</i>
Climate Change, Energy, the Environment and Water SOETM Special Account 2020	1,141	1,230	4,498	-6,068	-	801
	-	<i>574</i>	<i>47</i>	<i>-2,397</i>	<i>2,917</i>	<i>1,141</i>
Energy and Climate Change Special Account 2023	31,635	439	878	-1,317	-	31,635
	<i>31,635</i>	<i>3,544</i>	<i>7,088</i>	<i>-10,632</i>	-	<i>31,635</i>
Environmental Water Holdings Special Account	88,193	-	50,452	-69,885	-	68,760
	<i>103,874</i>	-	<i>49,102</i>	<i>-64,783</i>	-	<i>88,193</i>
National Environment Protection Council Special Account	5,928	-	652	-1,652	-	4,928
	<i>5,928</i>	-	<i>691</i>	<i>-691</i>	-	<i>5,928</i>
Natural Heritage Trust of Australia Account	449,237	-	220,632	-244,586	-	425,283
	<i>496,613</i>	-	<i>219,637</i>	<i>-267,013</i>	-	<i>449,237</i>
Ozone Protection and SGG Account	45,570	19,768	-	-18,800	-	46,538
	<i>45,525</i>	<i>18,845</i>	-	<i>-18,800</i>	-	<i>45,570</i>
Reef Trust Special Account 2024	65,356	1,697	122,122	-151,845	-	37,330
	<i>94,102</i>	<i>1,655</i>	<i>125,155</i>	<i>-155,556</i>	-	<i>65,356</i>
Rewiring the Nation Special Account 2023	1,090,388	-	-	-52,900	-	1,037,488
	<i>1,302,620</i>	-	-	<i>-212,232</i>	-	<i>1,090,388</i>

Budget Estimate – 2026-2027
Estimated Actual – 2025-2026

	Opening Balance (\$'000)	Receipts (Non- Appropriated) (\$'000)	Receipts (Appropriated) (\$'000)	Payments (\$'000)	Adjustments (\$'000)	Closing Balance (\$'000)
Water for the Environment Special Account	831,087	-	356,080	-840,750	-	346,417
	<i>1,239,300</i>	<i>-</i>	<i>477,092</i>	<i>-885,305</i>	<i>-</i>	<i>831,087</i>
Water Resources Special Account 2016*	-	-	-	-	-	-
	<i>5,730</i>	<i>825</i>	<i>551</i>	<i>-4,030</i>	<i>-3,076</i>	<i>-</i>
WELS Account	852	2,801	1,221	-4,022	-	852
	<i>1,796</i>	<i>1,891</i>	<i>-</i>	<i>-2,835</i>	<i>-</i>	<i>852</i>
Total: Department of Climate Change, Energy, the Environment and Water	28,008,387	575,935	756,535	-5,726,825	-	23,614,032
	<i>28,386,123</i>	<i>777,334</i>	<i>879,363</i>	<i>-2,034,274</i>	<i>-159</i>	<i>28,008,387</i>
Bureau of Meteorology						
Bureau of Meteorology SOETM Special Account 2018	2,066	-	-	-	-	2,066
	<i>2,066</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>2,066</i>
Total: Bureau of Meteorology	2,066	-	-	-	-	2,066
	<i>2,066</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>2,066</i>
Clean Energy Regulator						
Renewable Energy Special Account	47,180	3,500	-	-3,500	-	47,180
	<i>47,180</i>	<i>3,500</i>	<i>-</i>	<i>-3,500</i>	<i>-</i>	<i>47,180</i>
Total: Clean Energy Regulator	47,180	3,500	-	-3,500	-	47,180
	<i>47,180</i>	<i>3,500</i>	<i>-</i>	<i>-3,500</i>	<i>-</i>	<i>47,180</i>

	Budget Estimate – 2026-2027					
	<i>Estimated Actual – 2025-2026</i>					
	Opening Balance	Receipts (Non- Appropriated)	Receipts (Appropriated)	Payments	Adjustments	Closing Balance
	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)
Great Barrier Reef Marine Park Authority						
Great Barrier Reef Field Management Special Account	1,091	19,296	18,545	-37,841	-	1,091
	<i>4,038</i>	<i>19,296</i>	<i>18,457</i>	<i>-40,700</i>	-	<i>1,091</i>
Total: Great Barrier Reef Marine Park Authority	1,091	19,296	18,545	-37,841	-	1,091
	<i>4,038</i>	<i>19,296</i>	<i>18,457</i>	<i>-40,700</i>	-	<i>1,091</i>

*Denotes a special account which ceased.

	Budget Estimate – 2026-2027					
	<i>Estimated Actual – 2025-2026</i>					
	Opening Balance	Receipts (Non- Appropriated)	Receipts (Appropriated)	Payments	Adjustments	Closing Balance
	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)
DEFENCE PORTFOLIO						
Department of Defence						
Defence Endowments, Bequests and Other Trust Moneys Special Account 2019	176,377	86,753	-	-10,200	-	252,930
	<i>108,802</i>	<i>98,133</i>	-	<i>-30,558</i>	-	<i>176,377</i>
Total: Department of Defence	176,377	86,753	-	-10,200	-	252,930
	<i>108,802</i>	<i>98,133</i>	-	<i>-30,558</i>	-	<i>176,377</i>
Australian Signals Directorate						
ASD Trust and Other Moneys Special Account 2018	38,428	-	-	-	-	38,428
	<i>38,428</i>	-	-	-	-	<i>38,428</i>
Total: Australian Signals Directorate	38,428	-	-	-	-	38,428
	<i>38,428</i>	-	-	-	-	<i>38,428</i>
Department of Veterans' Affairs						
Defence Service Homes Insurance Account	28,291	118,272	120	-118,392	-	28,291
	<i>28,291</i>	<i>114,619</i>	<i>120</i>	<i>-114,739</i>	-	<i>28,291</i>
Department of Veterans' Affairs SOETM Special Account 2022	319	45	-	-45	-	319
	<i>319</i>	<i>45</i>	-	<i>-45</i>	-	<i>319</i>
Total: Department of Veterans' Affairs	28,610	118,317	120	-118,437	-	28,610
	<i>28,610</i>	<i>114,664</i>	<i>120</i>	<i>-114,784</i>	-	<i>28,610</i>

	Budget Estimate – 2026-2027					
	<i>Estimated Actual – 2025-2026</i>					
	Opening Balance	Receipts (Non- Appropriated)	Receipts (Appropriated)	Payments	Adjustments	Closing Balance
	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)
EDUCATION PORTFOLIO						
Department of Education						
Early Years Quality Fund Special Account*	-	-	-	-	-	-
	42,135	-	-	-	-42,135	-
Education SOETM Special Account 2018	2,420	830	225	-1,055	-	2,420
	2,663	830	227	-1,300	-	2,420
Higher Education Tuition Protection Fund	19,523	3,978	-	-2,851	-	20,650
	18,551	3,747	-	-2,775	-	19,523
Overseas Students Tuition Fund	52,503	5,638	-	-3,541	-	54,600
	50,457	5,500	-	-3,454	-	52,503
Wage Justice for Early Childhood Education and Care Workers Special Account	1,079,711	-	-	-1,079,711	-	-
	2,895,782	-	149,568	-1,965,639	-	1,079,711
Total: Department of Education	1,154,157	10,446	225	-1,087,158	-	77,670
	3,009,588	10,077	149,795	-1,973,168	-42,135	1,154,157
Australian Research Council						
ARC Research Endowment Account	2,070	-	-	-	-	2,070
	2,070	-	-	-	-	2,070
Total: Australian Research Council	2,070	-	-	-	-	2,070
	2,070	-	-	-	-	2,070

*Denotes a special account which ceased.

	Budget Estimate – 2026-2027					
	<i>Estimated Actual – 2025-2026</i>					
	Opening Balance	Receipts (Non- Appropriated)	Receipts (Appropriated)	Payments	Adjustments	Closing Balance
	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)
EMPLOYMENT AND WORKPLACE RELATIONS PORTFOLIO						
Department of Employment and Workplace Relations						
Student Identifiers Special Account	3,156	-	8,678	-8,678	-	3,156
	5,281	-	8,534	-10,659	-	3,156
VSL Tuition Protection Fund	9,189	3,538	531	-2,901	-	10,357
	12,187	3,412	531	-2,791	-4,150	9,189
Total: Department of Employment and Workplace Relations	12,345	3,538	9,209	-11,579	-	13,513
	17,468	3,412	9,065	-13,450	-4,150	12,345
Safe Work Australia						
Safe Work Australia Special Account	28,887	13,416	13,418	-26,834	-	28,887
	28,887	13,021	12,974	-25,995	-	28,887
Total: Safe Work Australia	28,887	13,416	13,418	-26,834	-	28,887
	28,887	13,021	12,974	-25,995	-	28,887
Seafarers Safety, Rehabilitation and Compensation Authority						
Seafarers Special Account 2018	2,633	200	-	-198	-	2,635
	2,629	196	-	-192	-	2,633
Total: Seafarers Safety, Rehabilitation and Compensation Authority	2,633	200	-	-198	-	2,635
	2,629	196	-	-192	-	2,633

	Budget Estimate – 2026-2027					Closing Balance (\$'000)
	Opening Balance (\$'000)	Receipts (Non- Appropriated) (\$'000)	Receipts (Appropriated) (\$'000)	Payments (\$'000)	Adjustments (\$'000)	
FINANCE PORTFOLIO						
Department of Finance						
Aboriginal and Torres Strait Islander Land and Sea Future Fund Special Account	-	2,698,340	-	-2,698,340	-	-
	-	2,625,793	-	-2,625,793	-	-
Comcover Special Account 2018	1,933,183	280,819	685,648	-1,007,155	-	1,892,495
	1,890,018	245,596	197,069	-397,643	-1,857	1,933,183
Coordinated Procurement Contracting Special Account 2018	477,291	53,112	711	-126,082	-	405,032
	478,227	49,030	697	-50,663	-	477,291
DHA Borrowings Special Account 2020	276,359	24,916	-	-70,839	-	230,436
	279,201	22,397	-	-25,239	-	276,359
DisabilityCare Australia Fund Special Account	-	15,019,412	-	-15,019,412	-	-
	-	18,436,084	-	-18,436,084	-	-
Disaster Ready Fund Special Account	-	5,398,420	-	-5,398,420	-	-
	-	5,314,900	-	-5,314,900	-	-
Future Drought Fund Special Account	-	5,952,655	-	-5,952,655	-	-
	-	5,743,070	-	-5,743,070	-	-
Housing Australia Future Fund Special Account	-	11,912,714	-	-11,912,714	-	-
	-	11,801,311	-	-11,801,311	-	-
Medical Research Future Fund Special Account	-	27,108,506	-	-27,108,506	-	-
	-	26,260,881	-	-26,260,881	-	-

Budget Estimate – 2026-2027
Estimated Actual – 2025-2026

	Opening Balance	Receipts (Non-Appropriated)	Receipts (Appropriated)	Payments	Adjustments	Closing Balance
	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)
Property Special Account 2024	320,369	86,844	685,952	-835,906	-35,807	221,452
	<i>293,968</i>	<i>83,536</i>	<i>354,491</i>	<i>-378,514</i>	<i>-33,112</i>	<i>320,369</i>
SDO Special Account 2018	19,284	44,392	14	-44,452	-	19,238
	<i>25,911</i>	<i>44,392</i>	<i>14</i>	<i>-51,033</i>	<i>-</i>	<i>19,284</i>
Total: Department of Finance	3,026,486	68,580,130	1,372,325	-70,174,481	-35,807	2,768,653
	<i>2,967,325</i>	<i>70,626,990</i>	<i>552,271</i>	<i>-71,085,131</i>	<i>-34,969</i>	<i>3,026,486</i>
Commonwealth Superannuation Corporation						
CSC Special Account	51,505	216,386	-	-222,756	-	45,135
	<i>26,978</i>	<i>235,878</i>	<i>-</i>	<i>-211,351</i>	<i>-</i>	<i>51,505</i>
Total: Commonwealth Superannuation Corporation	51,505	216,386	-	-222,756	-	45,135
	<i>26,978</i>	<i>235,878</i>	<i>-</i>	<i>-211,351</i>	<i>-</i>	<i>51,505</i>
Digital Transformation Agency						
ICT Coordinated Procurement Special Account 2017	224,321	437,147	-	-431,899	-	229,569
	<i>212,687</i>	<i>405,262</i>	<i>-</i>	<i>-393,628</i>	<i>-</i>	<i>224,321</i>
Total: Digital Transformation Agency	224,321	437,147	-	-431,899	-	229,569
	<i>212,687</i>	<i>405,262</i>	<i>-</i>	<i>-393,628</i>	<i>-</i>	<i>224,321</i>

	Budget Estimate – 2026-2027					
	<i>Estimated Actual – 2025-2026</i>					
	Opening Balance	Receipts (Non-Appropriated)	Receipts (Appropriated)	Payments	Adjustments	Closing Balance
	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)
Future Fund Management Agency						
Future Fund Special Account	-	218,977	-	-218,977	-	-
	-	679,383	-	-679,383	-	-
Total: Future Fund Management Agency	-	218,977	-	-218,977	-	-
	-	679,383	-	-679,383	-	-
Services Australia						
Child Support Account	112,567	2,095,865	988	-2,137,504	40,651	112,567
	112,567	2,100,276	965	-2,140,928	39,687	112,567
Recovery of Compensation for Health Care and Other Services Special Account 2015*	-	-	-	-	-	-
	100,015	-	-	-	-100,015	-
Recovery of Compensation for Health Care and Other Services Special Account 2025#	100,015	585,700	-	-585,700	-	100,015
	-	568,089	-	-568,089	100,015	100,015
Services Australia SOETM Special Account 2020	294	600	-	-600	-	294
	294	600	-	-600	-	294
Total: Services Australia	212,876	2,682,165	988	-2,723,804	40,651	212,876
	212,876	2,668,965	965	-2,709,617	39,687	212,876

*Denotes a special account which ceased.

#Denotes a special account which commenced.

	Budget Estimate – 2026-2027					
	<i>Estimated Actual – 2025-2026</i>					
	Opening Balance	Receipts (Non- Appropriated)	Receipts (Appropriated)	Payments	Adjustments	Closing Balance
	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)
FOREIGN AFFAIRS AND TRADE PORTFOLIO						
Department of Foreign Affairs and Trade						
DFAT SOETM Special Account 2019	1,909	-	-	-	-	1,909
	<i>11,846</i>	<i>1,000</i>	<i>-</i>	<i>-10,937</i>	<i>-</i>	<i>1,909</i>
Overseas Property Special Account 2017	458,200	40,499	89,379	-158,831	-12,000	417,247
	<i>524,877</i>	<i>40,098</i>	<i>88,494</i>	<i>-195,269</i>	<i>-</i>	<i>458,200</i>
Total: Department of Foreign Affairs and Trade	460,109	40,499	89,379	-158,831	-12,000	419,156
	<i>536,723</i>	<i>41,098</i>	<i>88,494</i>	<i>-206,206</i>	<i>-</i>	<i>460,109</i>
Australian Centre for International Agricultural Research						
Australian Centre for International Agricultural Research Account	16,043	8,325	-	-10,149	-	14,219
	<i>18,599</i>	<i>11,835</i>	<i>-</i>	<i>-14,391</i>	<i>-</i>	<i>16,043</i>
Total: Australian Centre for International Agricultural Research	16,043	8,325	-	-10,149	-	14,219
	<i>18,599</i>	<i>11,835</i>	<i>-</i>	<i>-14,391</i>	<i>-</i>	<i>16,043</i>
Australian Trade and Investment Commission						
Austrade SOETM Special Account 2018	34	-	-	-	-	34
	<i>34</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>34</i>
Total: Australian Trade and Investment Commission	34	-	-	-	-	34
	<i>34</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>34</i>

	Budget Estimate – 2026-2027					Closing Balance (\$'000)
	Opening Balance (\$'000)	Receipts (Non- Appropriated) (\$'000)	Receipts (Appropriated) (\$'000)	Payments (\$'000)	Adjustments (\$'000)	
HEALTH, DISABILITY AND AGEING PORTFOLIO						
Department of Health, Disability and Ageing						
Australian Immunisation Register Special Account 2016	9,026	3,853	7,133	-9,819	-	10,193
	7,859	3,853	7,133	-9,819	-	9,026
Biomedical Translation Fund Special Account 2023	38,472	-	-	-	-	38,472
	38,472	-	-	-	-	38,472
Gene Technology Account	8,535	538	9,295	-9,833	-	8,535
	8,535	139	8,173	-8,312	-	8,535
Health SOETM Special Account 2021	94,402	-	12,820	-12,655	-	94,567
	82,909	-	21,081	-19,904	10,316	94,402
Industrial Chemicals Special Account	39,035	21,745	1,756	-23,501	-	39,035
	39,035	21,174	1,936	-23,110	-	39,035
Medicare Guarantee Fund (Health) Special Account	-	-	-	-59,515,854	59,515,854	-
	-	-	-	-56,032,323	56,032,323	-
MRFF Health Special Account	26,885	-	-	-650,000	650,000	26,885
	26,885	-	-	-650,000	650,000	26,885
Sport and Recreation Special Account 2016 (a)	-	-	-	-	-	-
	182	-	-	-	-182	-

Budget Estimate – 2026-2027

Estimated Actual – 2025-2026

	Opening Balance (\$'000)	Receipts (Non- Appropriated) (\$'000)	Receipts (Appropriated) (\$'000)	Payments (\$'000)	Adjustments (\$'000)	Closing Balance (\$'000)
Therapeutic Goods Administration Account	82,326	219,520	77,461	-297,610	-	81,697
	92,805	206,225	70,298	-287,002	-	82,326
Total: Department of Health, Disability and Ageing	298,681	245,656	108,465	-60,519,272	60,165,854	299,384
	296,682	231,391	108,621	-57,030,470	56,692,457	298,681
Australian National Preventive Health Agency						
ANPHA Special Account*	-	-	-	-	-	-
	12,383	-	-	-	-12,383	-
Total: Australian National Preventive Health Agency	-	-	-	-	-	-
	12,383	-	-	-	-12,383	-
Australian Radiation Protection and Nuclear Safety Agency						
ARPANSA Account	787	15,725	19,020	-34,745	-	787
	787	15,431	19,547	-34,978	-	787
Total: Australian Radiation Protection and Nuclear Safety Agency	787	15,725	19,020	-34,745	-	787
	787	15,431	19,547	-34,978	-	787
National Blood Authority						
National Blood Account	254,081	2,443,566	24,343	-2,467,909	-	254,081
	323,623	2,050,513	19,820	-2,139,875	-	254,081
NMF Blood and Blood Products Special Account 2017	57	7,019	-	-7,019	-	57
	57	6,594	-	-6,594	-	57
Total: National Blood Authority	254,138	2,450,585	24,343	-2,474,928	-	254,138
	323,680	2,057,107	19,820	-2,146,469	-	254,138

	Budget Estimate – 2026-2027					
	<i>Estimated Actual – 2025-2026</i>					
	Opening Balance	Receipts (Non-Appropriated)	Receipts (Appropriated)	Payments	Adjustments	Closing Balance
	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)
National Health and Medical Research Council						
Medical Research Endowment Account	352,923	10,000	981,869	-1,058,792	-	286,000
	<i>391,319</i>	<i>10,000</i>	<i>959,396</i>	<i>-1,007,792</i>	-	<i>352,923</i>
Total: National Health and Medical Research Council	352,923	10,000	981,869	-1,058,792	-	286,000
	<i>391,319</i>	<i>10,000</i>	<i>959,396</i>	<i>-1,007,792</i>	-	<i>352,923</i>

*Denotes a special account which ceased.

- a) The 2025–26 amounts relate to functions under the control of the Department of Health, Disability and Ageing up until 13 May 2025. These functions have since transferred to the Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts.

	Budget Estimate – 2026-2027					
	<i>Estimated Actual – 2025-2026</i>					
	Opening Balance	Receipts (Non- Appropriated)	Receipts (Appropriated)	Payments	Adjustments	Closing Balance
	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)
HOME AFFAIRS PORTFOLIO						
Department of Home Affairs						
Home Affairs SOETM Special Account 2018	4,065	-	-	-	-	4,065
	<i>4,065</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>4,065</i>
POCA Programs Special Account 2018	11,981	9,132	-	-9,132	-	11,981
	<i>-</i>	<i>850</i>	<i>-</i>	<i>-22,182</i>	<i>33,313</i>	<i>11,981</i>
Total: Department of Home Affairs	16,046	9,132	-	-9,132	-	16,046
	<i>4,065</i>	<i>850</i>	<i>-</i>	<i>-22,182</i>	<i>33,313</i>	<i>16,046</i>
Australian Criminal Intelligence Commission						
National Policing Information Systems and Services Special Account	99,147	182,622	16,980	-205,350	-	93,399
	<i>129,139</i>	<i>175,822</i>	<i>34,822</i>	<i>-240,636</i>	<i>-</i>	<i>99,147</i>
Total: Australian Criminal Intelligence Commission	99,147	182,622	16,980	-205,350	-	93,399
	<i>129,139</i>	<i>175,822</i>	<i>34,822</i>	<i>-240,636</i>	<i>-</i>	<i>99,147</i>
Australian Federal Police						
Australian Federal Police SOETM Special Account 2021	18,428	13,939	1,648	-15,587	-	18,428
	<i>18,428</i>	<i>13,967</i>	<i>1,632</i>	<i>-15,599</i>	<i>-</i>	<i>18,428</i>
Total: Australian Federal Police	18,428	13,939	1,648	-15,587	-	18,428
	<i>18,428</i>	<i>13,967</i>	<i>1,632</i>	<i>-15,599</i>	<i>-</i>	<i>18,428</i>

	Budget Estimate – 2026-2027					
	<i>Estimated Actual – 2025-2026</i>					
	Opening Balance	Receipts (Non-Appropriated)	Receipts (Appropriated)	Payments	Adjustments	Closing Balance
	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)
Australian Institute of Criminology						
Criminology Research Special Account	5,015	661	-	-724	-	4,952
	5,127	1,852	-	-1,964	-	5,015
Total: Australian Institute of Criminology	5,015	661	-	-724	-	4,952
	5,127	1,852	-	-1,964	-	5,015

	Budget Estimate – 2026-2027					
	<i>Estimated Actual – 2025-2026</i>					
	Opening Balance	Receipts (Non- Appropriated)	Receipts (Appropriated)	Payments	Adjustments	Closing Balance
	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)
INDUSTRY, SCIENCE AND RESOURCES PORTFOLIO						
Department of Industry, Science and Resources						
ABCB Special Account 2019 (a)	-	-	-	-	-	-
	7,737	-	4,000	-2,262	-9,475	-
Industry, Science and Resources SOETM Special Account 2021	8,959	-	-	-	-	8,959
	8,959	-	-	-	-	8,959
Innovation, Science and Technology - Donations, Bequests and Sponsorship Special Account 2016	124	5	-	-	-	129
	119	5	-	-	-	124
National Offshore Petroleum Titles Administrator Special Account	2,898	25,492	-	-25,355	-	3,035
	5,839	21,092	-	-24,033	-	2,898
National Reconstruction Fund Corporation Special Account	1,978,000	-	-	-2,325,000	787,000	440,000
	3,478,000	-	-	-1,562,000	62,000	1,978,000
Offshore Infrastructure Registrar Special Account	12,824	6,287	8,378	-9,698	-	17,791
	18,872	3,497	1,259	-10,804	-	12,824
Ranger Rehabilitation Special Account 2017	563,094	27,558	-	-292,347	-	298,305
	536,822	26,272	-	-	-	563,094
Total: Department of Industry, Science and Resources	2,565,899	59,342	8,378	-2,652,400	787,000	768,219
	4,056,348	50,866	5,259	-1,599,099	52,525	2,565,899

	Budget Estimate – 2026-2027					
	<i>Estimated Actual – 2025-2026</i>					
	Opening Balance	Receipts (Non- Appropriated)	Receipts (Appropriated)	Payments	Adjustments	Closing Balance
	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)
IP Australia						
Intellectual Property Special Account 2017	147,217	291,497	1,587	-275,502	-	164,799
	113,821	291,487	160	-258,251	-	147,217
Total: IP Australia	147,217	291,497	1,587	-275,502	-	164,799
	113,821	291,487	160	-258,251	-	147,217

- a) The 2025–26 amounts relate to functions under the control of the Department of Industry, Science and Resources up until 13 May 2025. These functions have since transferred to the Department of the Treasury.

Budget Estimate – 2026-2027

Estimated Actual – 2025-2026

	Opening Balance (\$'000)	Receipts (Non- Appropriated) (\$'000)	Receipts (Appropriated) (\$'000)	Payments (\$'000)	Adjustments (\$'000)	Closing Balance (\$'000)
INFRASTRUCTURE, TRANSPORT, REGIONAL DEVELOPMENT, COMMUNICATIONS, SPORT AND THE ARTS PORTFOLIO						
Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts						
Art Rental Special Account 2016	4,061	3,680	-	-2,982	-	4,759
	3,363	3,680	-	-2,982	-	4,061
Christmas Island Phosphate Mining Rehabilitation Special Account 2016	2,224	1,200	-	-1,200	-	2,224
	2,224	1,200	-	-1,200	-	2,224
DITRDCA SOETM Special Account 2021 (a)	1,141	196	196	-392	-	1,141
	1,141	196	196	-392	-	1,141
Indian Ocean, Jervis Bay and Norfolk Island Territories Special Account 2023	881	19,861	-	-19,861	-	881
	881	19,858	-	-19,858	-	881
Indigenous Repatriation Special Account 2016	2,592	-	829	-829	-	2,592
	2,592	-	821	-821	-	2,592
National Cultural Heritage Account	-	-	500	-500	-	-
	-	-	500	-500	-	-
Public Interest Telecommunications Services Special Account	44,633	-	105,000	-321,296	216,296	44,633
	44,633	-	100,000	-316,296	216,296	44,633
Regional Broadband Scheme Special Account	333	-	-	-11,630	11,630	333
	333	-	-	-26,169	26,169	333

	Budget Estimate – 2026-2027					
	<i>Estimated Actual – 2025-2026</i>					
	Opening Balance	Receipts (Non- Appropriated)	Receipts (Appropriated)	Payments	Adjustments	Closing Balance
	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)
Sport and Recreation Special Account 2016	182	-	-	-	-	182
	-	-	-	-	182	182
Total: Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts	56,047	24,937	106,525	-358,690	227,926	56,745
	55,167	24,934	101,517	-368,218	242,647	56,047
Australian Communications and Media Authority						
Australian Communications and Media Authority SOETM Special Account 2022	-	50	-	-50	-	-
	-	50	-	-50	-	-
Online Safety Special Account	2,984	-	58,685	-58,685	-	2,984
	2,984	-	62,488	-62,488	-	2,984
Total: Australian Communications and Media Authority	2,984	50	58,685	-58,735	-	2,984
	2,984	50	62,488	-62,538	-	2,984

- a) The Infrastructure, Transport, Regional Development and Communications SOETM Special Account 2021 was renamed the DITRDCA SOETM Special Account 2021 on 29 October 2025 on commencement of the *PGPA Act Determination (Infrastructure, Transport, Regional Development and Communications SOETM Special Account Amendment 2025)*.

	Budget Estimate – 2026-2027					
	<i>Estimated Actual – 2025-2026</i>					
	Opening Balance	Receipts (Non- Appropriated)	Receipts (Appropriated)	Payments	Adjustments	Closing Balance
	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)
PRIME MINISTER AND CABINET PORTFOLIO						
National Indigenous Australians Agency						
Aboriginal and Torres Strait Islander Corporations Unclaimed Money Account	63 48	27 27	- -	-12 -12	- -	78 63
Aboriginals Benefit Account	10,000 12,157	894,435 916,441	- -	-1,205,435 -1,298,598	311,000 380,000	10,000 10,000
Indigenous Land and Sea Corporation Funding Special Account	- -	68,851 66,419	- -	-68,851 -66,419	- -	- -
IRSD Special Account 2020	66,482 102,731	- -	- -	-32,955 -36,249	- -	33,527 66,482
NIAA SOETM Special Account 2020	720 4,225	2,803 5,038	- -	-3,314 -8,543	- -	209 720
Total: National Indigenous Australians Agency	77,265 119,161	966,116 987,925	- -	-1,310,567 -1,409,821	311,000 380,000	43,814 77,265

	Budget Estimate – 2026-2027					
	<i>Estimated Actual – 2025-2026</i>					
	Opening Balance	Receipts (Non- Appropriated)	Receipts (Appropriated)	Payments	Adjustments	Closing Balance
	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)
SOCIAL SERVICES PORTFOLIO						
Department of Social Services						
Social Services SOETM Special Account 2021	724	-	-	-	-	724
	11,040	2,135	-	-2,135	-10,316	724
Total: Department of Social Services	724	-	-	-	-	724
	11,040	2,135	-	-2,135	-10,316	724

	Budget Estimate – 2026-2027					
	<i>Estimated Actual – 2025-2026</i>					
	Opening Balance	Receipts (Non- Appropriated)	Receipts (Appropriated)	Payments	Adjustments	Closing Balance
	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)
TREASURY PORTFOLIO						
Department of the Treasury						
Australian Building Codes Board Special Account 2019	7,737	5,412	5,320	-10,732	-	7,737
	-	5,412	1,597	-8,747	9,475	7,737
Federation Reform Fund	5,172	137,438	-	-27,312,901	27,175,463	5,172
	409,829	247,141	-	-31,607,031	30,955,233	5,172
Housing Australia Future Fund Payments Special Account	43,230	637	-	-35,195	-	8,672
	117,124	-	-	-73,894	-	43,230
Housing Australia Special Account	246,298	902,384	4,267,361	-5,416,043	-	-
	883,549	540,270	803,951	-1,981,472	-	246,298
Medicare Guarantee Fund (Treasury) Special Account	-	-	-	-59,515,854	59,515,854	-
	-	-	-	-56,032,323	56,032,323	-
Total: Department of the Treasury	302,437	1,045,871	4,272,681	-92,290,725	86,691,317	21,581
	1,410,502	792,823	805,548	-89,703,467	86,997,031	302,437

Budget Estimate – 2026-2027

Estimated Actual – 2025-2026

	Opening Balance (\$'000)	Receipts (Non- Appropriated) (\$'000)	Receipts (Appropriated) (\$'000)	Payments (\$'000)	Adjustments (\$'000)	Closing Balance (\$'000)
Australian Financial Security Authority						
Common Investment Fund Equalisation Account	337	324	-	-324	-	337
	337	324	-	-324	-	337
Confiscated Assets Account	128,594	60,123	-	-67,807	-	120,910
	135,394	62,549	-	-69,349	-	128,594
Total: Australian Financial Security Authority	128,931	60,447	-	-68,131	-	121,247
	135,731	62,873	-	-69,673	-	128,931
Australian Office of Financial Management						
Australian Business Securitisation Fund Special Account	1,542,651	162,771	-	-458,045	-	1,247,377
	1,833,651	79,037	-	-370,037	-	1,542,651
Structured Finance Support (Coronavirus Economic Response) Fund Special Account	15,134,601	-	-	-	-	15,134,601
	15,134,601	-	-	-	-	15,134,601
Total: Australian Office of Financial Management	16,677,252	162,771	-	-458,045	-	16,381,978
	16,968,252	79,037	-	-370,037	-	16,677,252

Budget Estimate – 2026-2027

Estimated Actual – 2025-2026

	Opening Balance (\$'000)	Receipts (Non- Appropriated) (\$'000)	Receipts (Appropriated) (\$'000)	Payments (\$'000)	Adjustments (\$'000)	Closing Balance (\$'000)
Australian Prudential Regulation Authority						
Australian Prudential Regulation Authority Special Account	120,167	6,200	9,931	-278,244	253,277	111,331
	<i>118,670</i>	<i>6,200</i>	<i>14,994</i>	<i>-261,989</i>	<i>242,292</i>	<i>120,167</i>
Private Health Insurance Risk Equalisation Special Account	-	430,000	-	-430,000	-	-
	<i>-</i>	<i>430,000</i>	<i>-</i>	<i>-430,000</i>	<i>-</i>	<i>-</i>
Total: Australian Prudential Regulation Authority	120,167	436,200	9,931	-708,244	253,277	111,331
	<i>118,670</i>	<i>436,200</i>	<i>14,994</i>	<i>-691,989</i>	<i>242,292</i>	<i>120,167</i>
Australian Securities and Investments Commission						
Enforcement Special Account 2016	58,262	-	49,948	-49,948	-	58,262
	<i>58,262</i>	<i>-</i>	<i>53,799</i>	<i>-53,799</i>	<i>-</i>	<i>58,262</i>
Total: Australian Securities and Investments Commission	58,262	-	49,948	-49,948	-	58,262
	<i>58,262</i>	<i>-</i>	<i>53,799</i>	<i>-53,799</i>	<i>-</i>	<i>58,262</i>
Australian Taxation Office						
Australian Charities and Not-for-profits Commission Special Account	10,085	-	19,215	-19,215	-	10,085
	<i>10,085</i>	<i>-</i>	<i>20,739</i>	<i>-20,739</i>	<i>-</i>	<i>10,085</i>
Superannuation Holding Accounts Special Account	102,800	34,273	-	-31,855	-210	105,008
	<i>93,458</i>	<i>38,031</i>	<i>-</i>	<i>-28,292</i>	<i>-397</i>	<i>102,800</i>
Tax Practitioners Board Special Account	4,625	14,437	26,561	-40,998	-	4,625
	<i>4,625</i>	<i>9,616</i>	<i>30,637</i>	<i>-40,253</i>	<i>-</i>	<i>4,625</i>
Total: Australian Taxation Office	117,510	48,710	45,776	-92,068	-210	119,718
	<i>108,168</i>	<i>47,647</i>	<i>51,376</i>	<i>-89,284</i>	<i>-397</i>	<i>117,510</i>

	Budget Estimate – 2026-2027					
	<i>Estimated Actual – 2025-2026</i>					
	Opening Balance	Receipts (Non-Appropriated)	Receipts (Appropriated)	Payments	Adjustments	Closing Balance
	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)
Royal Australian Mint						
Royal Australian Mint Special Account 2023	135,401	114,590	-	-134,504	-	115,487
	<i>119,219</i>	<i>135,371</i>	-	<i>-119,189</i>	-	<i>135,401</i>
Total: Royal Australian Mint	135,401	114,590	-	-134,504	-	115,487
	<i>119,219</i>	<i>135,371</i>	-	<i>-119,189</i>	-	<i>135,401</i>