

# **Australian Government Special Accounts Balances and Cash Flows Report For the year ended 30 June 2023**

This report provides the final balances and cash flows for special accounts, across all Commonwealth entities, for the financial year ended 30 June 2023. The estimated balances and cash flows for special accounts, across all Commonwealth entities, for the same financial year, are included in the same year's *Budget Paper No. 4 - Agency Resourcing*, which is available from the Budget.gov.au website:

<http://www.budget.gov.au>

Transactions that are made by individual Commonwealth entities, using special accounts, are disclosed in the relevant entity's annual financial statements. These statements are available on the relevant entity's website and the Transparency Portal: <http://www.transparency.gov.au>

The transactions of the Australian Government are consolidated and disclosed in its Consolidated Financial Statements, which are available on the Finance website: <http://www.finance.gov.au/publications/commonwealth-consolidated-financial-statements>

## AGRICULTURE, FISHERIES AND FORESTRY PORTFOLIO

### Department of Agriculture, Fisheries and Forestry

	Opening Balance \$'000	Restructure \$'000	Receipts \$'000	Payments \$'000	Closing Balance \$'000
Agriculture Future Drought Resilience Special Account: <i>Future Drought Fund Act 2019</i>	67,873	-	100,154	(97,454)	70,573
Biosecurity, Imported Food and Export Certification Special Account 2020	40,675	-	528,746	(560,256)	9,165
Environmental Water Holdings Special Account: <i>Water Act 2007 (c)</i>	97,308	(97,308)	-	-	-
Environment SOETM Special Account 2020 (c)(d)	660	(660)	-	-	-
National Cattle Disease Eradication Account: <i>National Cattle Disease Eradication Account Act 1991</i>	15	-	-	-	15
National Environment Protection Council Special Account: <i>National Environment Protection Council Act 1994 (c)</i>	5,308	(5,308)	-	-	-
Natural Heritage Trust of Australia Account: <i>Natural Heritage Trust of Australia Act 1997 (c)</i>	451,451	(451,451)	-	-	-
National Residue Survey Account: <i>National Residue Survey Administration Act 1992</i>	2,611	-	29,695	(29,645)	2,661
Natural Resources Management Account: <i>Natural Resources Management (Financial Assistance) Act 1992</i>	-	-	-	-	-
Ozone Protection and SGG Account: <i>Ozone Protection and Synthetic Greenhouse Gas Management Act 1989 (c)</i>	40,516	(40,516)	-	-	-
Reef Trust Special Account 2014 (c)	40,812	(40,812)	-	-	-
Water for the Environment Special Account: <i>Water Act 2007 (c)</i>	1,489,185	(1,489,185)	-	-	-
Water Resources Special Account 2016 (c)	2,171	(2,171)	-	-	-
WELS Account: <i>Water Efficiency Labelling and Standards Act 2005 (c)</i>	4,446	(4,446)	-	-	-
<b>Total: Department of Agriculture, Fisheries and Forestry</b>	<b>2,243,031</b>	<b>(2,131,857)</b>	<b>658,595</b>	<b>(687,355)</b>	<b>82,414</b>

### Australian Fisheries Management Authority

AFMA SOETM Special Account 2018 (d)	55	-	17	(45)	27
AFMA Special Account: <i>Fisheries Administration Act 1991</i>	14,054	-	41,984	(43,028)	13,010
<b>Total: Australian Fisheries Management Authority</b>	<b>14,109</b>	<b>-</b>	<b>42,001</b>	<b>(43,073)</b>	<b>13,037</b>

## ATTORNEY-GENERAL'S PORTFOLIO

### Attorney-General's Department

	Opening Balance \$'000	Restructure \$'000	Receipts \$'000	Payments \$'000	Closing Balance \$'000
AGS Client Funds Special Account 2015 (d)	35,517	-	345,356	(326,240)	54,633
Attorney-General's Department SOETM Special Account 2021	1,633	-	46	(48)	1,631
POCA Programs Special Account 2018 (c)	-	35,063	4,298	(27,521)	11,840
<b>Total: Attorney-General's Department</b>	<b>37,150</b>	<b>35,063</b>	<b>349,700</b>	<b>(353,809)</b>	<b>68,104</b>

### Australian Criminal Intelligence Commission

National Policing Information Systems and Services Special Account: <i>Australian Crime Commission Act 2002</i> (c)	146,320	-	162,711	(166,076)	142,955
<b>Total: Australian Criminal Intelligence Commission</b>	<b>146,320</b>	<b>-</b>	<b>162,711</b>	<b>(166,076)</b>	<b>142,955</b>

### Australian Federal Police

Australian Federal Police SOETM Special Account 2021 (c)(d)	70,419	-	65,528	(60,493)	75,454
<b>Total: Australian Federal Police</b>	<b>70,419</b>	<b>-</b>	<b>65,528</b>	<b>(60,493)</b>	<b>75,454</b>

### Australian Financial Security Authority

Common Investment Fund Equalisation Account: <i>Bankruptcy Act 1966</i>	42	-	236	(180)	98
Confiscated Assets Account: <i>Proceeds of Crime Act 2002</i>	159,356	-	70,775	(60,368)	169,763
Confiscated Assets Special Account: <i>Proceeds of Crime Act 1987</i>	-	-	-	-	-
Services for Other Entities and Trust Moneys - Insolvency and Trustee Service Australia (b)	-	-	-	-	-
<b>Total: Australia Financial Security Authority</b>	<b>159,398</b>	<b>-</b>	<b>71,011</b>	<b>(60,548)</b>	<b>169,861</b>

### Australian Institute of Criminology

Criminology Research Special Account: <i>Criminology Research Act 1971</i> (c)	4,716	-	1,824	(2,388)	4,152
<b>Total: Australian Institute of Criminology</b>	<b>4,716</b>	<b>-</b>	<b>1,824</b>	<b>(2,388)</b>	<b>4,152</b>

### Australian Law Reform Commission

Law Reform Special Account: <i>Australian Law Reform Commission Act 1996</i>	1,347	-	2,720	(2,619)	1,448
<b>Total: Australian Law Reform Commission</b>	<b>1,347</b>	<b>-</b>	<b>2,720</b>	<b>(2,619)</b>	<b>1,448</b>

### Federal Court of Australia

FCA Litigants' Fund Special Account 2017 (d)	46,189	-	73,510	(49,799)	69,900
Federal Court of Australia SOETM Special Account 2022 (a)(d)	-	-	3,963	(3,841)	122
Litigants' Fund Special Account (d)	2,372	-	1,659	(2,502)	1,529
Services for Other Entities and Trust Moneys Special Account - Federal Court of Australia (b)(d)	20	-	539	(559)	-
<b>Total: Federal Court of Australia</b>	<b>48,581</b>	<b>-</b>	<b>79,671</b>	<b>(56,701)</b>	<b>71,551</b>

## CLIMATE CHANGE, ENERGY, THE ENVIRONMENT AND WATER PORTFOLIO

### Department of Climate Change, Energy, the Environment and Water

	Opening Balance \$'000	Restructure \$'000	Receipts \$'000	Payments \$'000	Closing Balance \$'000
Clean Energy Finance Corporation Special Account: <i>Clean Energy Finance Corporation Act 2012</i> (c)	-	4,574,000	12,000,000	-	16,574,000
Energy Special Account 2015 (b)(c)	-	12,518	8,583	(8,084)	13,017
Environmental Water Holdings Special Account: <i>Water Act 2007</i> (c)	-	97,308	45,597	(40,754)	102,151
Climate Change, Energy, the Environment and Water SOETM Special Account 2020 (c)(d)(e)	-	660	332	(435)	557
National Environment Protection Council Special Account: <i>National Environment Protection Council Act 1994</i> (c)	-	5,308	487	(265)	5,530
Natural Heritage Trust of Australia Account: <i>Natural Heritage Trust of Australia Act 1997</i> (c)	-	451,451	168,683	(162,589)	457,545
Ozone Protection and SGG Account: <i>Ozone Protection and Synthetic Greenhouse Gas Management Act 1989</i> (c)	-	40,516	13,296	(11,482)	42,330
Reef Trust Special Account 2014 (c)	-	40,812	43,336	(54,550)	29,598
Water for the Environment Special Account: <i>Water Act 2007</i> (c)	-	1,489,185	60,212	(198,289)	1,351,108
Water Resources Special Account 2016 (c)	-	2,171	1,287	(513)	2,945
WELS Account: <i>Water Efficiency Labelling and Standards Act 2005</i> (c)	-	4,446	2,421	(2,309)	4,558
<b>Total: Department of Climate Change, Energy, the Environment and Water</b>	<b>-</b>	<b>6,718,375</b>	<b>12,344,234</b>	<b>(479,270)</b>	<b>18,583,339</b>

### Bureau of Meteorology

Bureau of Meteorology SOETM Special Account 2018	1,108	-	1,424	(650)	1,882
<b>Total: Bureau of Meteorology</b>	<b>1,108</b>	<b>-</b>	<b>1,424</b>	<b>(650)</b>	<b>1,882</b>

### Clean Energy Regulator

Renewable Energy Special Account: <i>Renewable Energy (Electricity) Act 2000</i> (c)	14,581	-	1,008,860	(906,249)	117,192
<b>Total: Clean Energy Regulator</b>	<b>14,581</b>	<b>-</b>	<b>1,008,860</b>	<b>(906,249)</b>	<b>117,192</b>

### Great Barrier Reef Marine Park Authority

Great Barrier Reef Field Management Account: <i>Great Barrier Reef Marine Park Act 1975</i> (c)	30,221	-	40,075	(41,811)	28,485
<b>Total: Great Barrier Reef Marine Park Authority</b>	<b>30,221</b>	<b>-</b>	<b>40,075</b>	<b>(41,811)</b>	<b>28,485</b>

	Opening Balance \$'000	Restructure \$'000	Receipts \$'000	Payments \$'000	Closing Balance \$'000
<b>DEFENCE PORTFOLIO</b>					
<b>Department of Defence</b>					
Defence Endowments, Bequests and Other Trust Moneys Special Account 2019 (d)	359,330	-	97,523	(276,797)	180,056
<b>Total: Department of Defence</b>	<b>359,330</b>		<b>97,523</b>	<b>(276,797)</b>	<b>180,056</b>
<b>Australian Signals Directorate</b>					
ASD Trust and Other Moneys Special Account 2018	18,526	-	18,780	(17,598)	19,708
<b>Total: Australian Signals Directorate</b>	<b>18,526</b>		<b>18,780</b>	<b>(17,598)</b>	<b>19,708</b>
<b>Department of Veterans' Affairs</b>					
Defence Service Homes Insurance Account: <i>Defence Service Homes Act 1918</i>	4,540	-	176,087	(173,945)	6,682
Department of Veterans' Affairs SOETM Special Account 2022 (a)	-	-	676	(387)	289
Military Death Claim Compensation Special Account 2015 (d)	223	-	836	(628)	431
Services for Other Entities and Trust Moneys Special Account - Department of Veterans' Affairs (b)	264	-	15	(279)	-
<b>Total: Department of Veterans' Affairs</b>	<b>5,027</b>		<b>177,614</b>	<b>(175,239)</b>	<b>7,402</b>
<b>EDUCATION PORTFOLIO</b>					
<b>Department of Education</b>					
Early Years Quality Fund Special Account: <i>Early Years Quality Fund Special Account Act 2013</i>	42,135	-	-	-	42,135
Education SOETM Special Account 2018	1,540	-	4,623	(2,564)	3,599
Higher Education Tuition Protection Fund: <i>Higher Education Support Act 2003</i>	7,208	-	2,872	(157)	9,923
Overseas Students Tuition Fund: <i>Education Services for Overseas Students Act 2000</i>	44,651	-	3,466	(2,218)	45,899
Student Identifiers Special Account: <i>Student Identifiers Act 2014 (c)</i>	6,892	(6,892)	-	-	-
VSL Tuition Protection Fund: <i>VET Student Loans Act 2016 (c)</i>	7,884	(7,884)	-	-	-
<b>Total: Department of Education</b>	<b>110,310</b>	<b>(14,776)</b>	<b>10,961</b>	<b>(4,939)</b>	<b>101,556</b>
<b>Australian Research Council</b>					
ARC Research Endowment Account: <i>Australian Research Council Act 2001</i>	2,253	-	-	(133)	2,120
<b>Total: Australian Research Council</b>	<b>2,253</b>			<b>(133)</b>	<b>2,120</b>
<b>EMPLOYMENT AND WORKPLACE RELATIONS PORTFOLIO</b>					
<b>Department of Employment and Workplace Relations</b>					
Student Identifiers Special Account: <i>Student Identifiers Act 2014 (c)</i>	-	6,892	8,660	(9,825)	5,727
VSL Tuition Protection Fund: <i>VET Student Loans Act 2016 (c)</i>	-	7,884	1,935	(104)	9,715
<b>Total: Department of Employment and Workplace Relations</b>	<b>-</b>	<b>14,776</b>	<b>10,595</b>	<b>(9,929)</b>	<b>15,442</b>
<b>Office of the Fair Work Ombudsman</b>					
Registered Organisations Commission Special Account: <i>Fair Work (Registered Organisations) Act 2009 (b)(c)</i>	2,192	-	3,541	(5,733)	-
<b>Total: Office of the Fair Work Ombudsman</b>	<b>2,192</b>		<b>3,541</b>	<b>(5,733)</b>	<b>-</b>
<b>Safe Work Australia</b>					
The Safe Work Australia Special Account: <i>Safe Work Australia Act 2008 (c)</i>	23,569	-	21,688	(20,336)	24,921
<b>Total: Safe Work Australia</b>	<b>23,569</b>		<b>21,688</b>	<b>(20,336)</b>	<b>24,921</b>
<b>Seafarers Safety, Rehabilitation and Compensation Authority</b>					
Seafarers Special Account 2018 (c)	1,291	-	493	(177)	1,607
<b>Total: Seafarers Safety, Rehabilitation and Compensation Authority</b>	<b>1,291</b>		<b>493</b>	<b>(177)</b>	<b>1,607</b>

## FINANCE PORTFOLIO

### Department of Finance

	Opening Balance \$'000	Restructure \$'000	Receipts \$'000	Payments \$'000	Closing Balance \$'000
Aboriginal and Torres Strait Islander Land and Sea Future Fund Special Account: <i>Aboriginal and Torres Strait Islander Land and Sea Future Fund Act 2018</i>	-	-	1,023,990	(1,023,990)	-
Comcover Special Account 2018	1,132,068	-	236,632	(249,515)	1,119,185
Coordinated Procurement Contracting Special Account 2018	37,636	-	36,283	(41,430)	32,489
DHA Borrowings Special Account 2020	540,334	-	516	(40,164)	500,686
DisabilityCare Australia Fund Special Account: <i>DisabilityCare Australia Fund Act 2013</i>	-	-	20,625,410	(20,625,410)	-
Disaster Ready Fund Special Account: <i>Disaster Ready Fund Act 2019 (a)</i>	-	-	2,302,475	(2,302,475)	-
Future Drought Fund Special Account: <i>Future Drought Fund Act 2019</i>	-	-	1,847,981	(1,847,981)	-
Lands Acquisition Account: <i>Lands Acquisition Act 1989</i>	-	-	-	-	-
Medical Research Future Fund: <i>Medical Research Future Fund Act 2015</i>	-	-	39,432,819	(39,432,819)	-
Property Special Account 2014	419,139	-	221,530	(485,400)	155,269
SDO Special Account 2018	19,828	-	51,119	(44,006)	26,941
Services for Other Entities and Trust Moneys Special Account - Department of Finance (b)	-	-	-	-	-
<b>Total: Department of Finance</b>	<b>2,149,005</b>	<b>-</b>	<b>65,778,755</b>	<b>(66,093,190)</b>	<b>1,834,570</b>

### Australian Electoral Commission

Australian Electoral Commission SOETM Special Account 2022 (a)(d)	-	-	4,603	(10)	4,593
Services for Other Entities and Trust Moneys Special Account - Australian Electoral Commission (b)(d)	6,177	-	-	(6,177)	-
<b>Total: Australian Electoral Commission</b>	<b>6,177</b>	<b>-</b>	<b>4,603</b>	<b>(6,187)</b>	<b>4,593</b>

### Commonwealth Superannuation Corporation

Commonwealth Superannuation Corporation SOETM Special Account 2021 (d)	2,311	-	224,778	(223,923)	3,166
CSC Special Account: <i>Governance of Australian Government Superannuation Schemes Act 2011</i>	43,226	-	164,521	(165,947)	41,800
<b>Total: Commonwealth Superannuation Corporation</b>	<b>45,537</b>	<b>-</b>	<b>389,299</b>	<b>(389,870)</b>	<b>44,966</b>

### Digital Transformation Agency

ICT Coordinated Procurement Special Account 2017 (c)	140,125	-	522,206	(471,090)	191,241
<b>Total: Digital Transformation Agency</b>	<b>140,125</b>	<b>-</b>	<b>522,206</b>	<b>(471,090)</b>	<b>191,241</b>

### Future Fund Management Agency

Future Fund Special Account: <i>Future Fund Act 2006</i>	-	-	519,338	(519,338)	-
<b>Total: Future Fund Management Agency</b>	<b>-</b>	<b>-</b>	<b>519,338</b>	<b>(519,338)</b>	<b>-</b>

	Opening Balance \$'000	Restructure \$'000	Receipts \$'000	Payments \$'000	Closing Balance \$'000
<b>FOREIGN AFFAIRS AND TRADE PORTFOLIO</b>					
<b>Department of Foreign Affairs and Trade</b>					
Consular Services Special Account 2015 (d)	94	-	76	(127)	43
DFAT SOETM Special Account 2019 (d)	4,760	-	96,680	(14,975)	86,465
Overseas Property Special Account 2017	413,898	-	256,690	(193,672)	476,916
<b>Total: Department of Foreign Affairs and Trade</b>	<b>418,752</b>	<b>-</b>	<b>353,446</b>	<b>(208,774)</b>	<b>563,424</b>
<b>Australian Centre for International Agricultural Research</b>					
Australian Centre for International Agricultural Research Account: <i>Australian Centre for International Agricultural Research Act 1982</i>	15,172	-	12,493	(13,516)	14,149
<b>Total: Australian Centre for International Agricultural Research</b>	<b>15,172</b>	<b>-</b>	<b>12,493</b>	<b>(13,516)</b>	<b>14,149</b>
<b>Australian Trade and Investment Commission</b>					
Austrade SOETM Special Account 2018	128	-	103	(123)	108
<b>Total: Australian Trade and Investment Commission</b>	<b>128</b>	<b>-</b>	<b>103</b>	<b>(123)</b>	<b>108</b>
<b>HEALTH AND AGED CARE PORTFOLIO</b>					
<b>Department of Health and Aged Care</b>					
Australian Immunisation Register Special Account 2016	7,675	-	8,136	(7,754)	8,057
Gene Technology Account: <i>Gene Technology Act 2000</i>	9,419	-	8,844	(9,177)	9,086
Health SOETM Special Account 2021	58,894	-	322,128	(12,815)	368,207
Industrial Chemicals Account: <i>Industrial Chemicals Act 2019</i>	31,861	-	24,821	(20,118)	36,564
Medicare Guarantee Fund (Health) Special Account: <i>Medicare Guarantee Act 2017</i>	3,271,472	-	46,467,038	(44,496,785)	5,241,725
MRFF Health Special Account: <i>Medical Research and Future Fund Act 2015</i>	2,031	-	610,699	(498,275)	114,455
Sport and Recreation Special Account 2016	182	-	-	-	182
Therapeutic Goods Administration Account: <i>Therapeutic Goods Act 1989</i>	91,026	-	210,586	(229,989)	71,623
<b>Total: Department of Health and Aged Care</b>	<b>3,472,560</b>	<b>-</b>	<b>47,652,252</b>	<b>(45,274,913)</b>	<b>5,849,899</b>
<b>Australian National Preventive Health Agency</b>					
ANPHA Special Account: <i>Australian National Preventive Health Agency Act 2010</i>	12,383	-	-	-	12,383
<b>Total: Australian National Preventative Health Agency</b>	<b>12,383</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,383</b>
<b>Australian Radiation Protection and Nuclear Safety Agency</b>					
ARPANSA Special Account: <i>Australian Radiation Protection and Nuclear Safety Act 1998</i>	5,182	-	31,271	(35,096)	1,357
<b>Total: Australian Radiation Protection and Nuclear Safety Agency</b>	<b>5,182</b>	<b>-</b>	<b>31,271</b>	<b>(35,096)</b>	<b>1,357</b>
<b>National Blood Authority</b>					
National Blood Account: <i>National Blood Authority Act 2003</i>	188,176	-	1,595,375	(1,550,463)	233,088
NMF Blood and Blood Products Special Account 2017	1,170	-	26,988	(26,100)	2,058
<b>Total: National Blood Authority</b>	<b>189,346</b>	<b>-</b>	<b>1,622,363</b>	<b>(1,576,563)</b>	<b>235,146</b>
<b>National Health and Medical Research Council</b>					
Medical Research Endowment Account: <i>National Health and Medical Research Council Act 1992</i>	274,238	-	900,053	(844,545)	329,746
<b>Total: National Health and Medical Research Council</b>	<b>274,238</b>	<b>-</b>	<b>900,053</b>	<b>(844,545)</b>	<b>329,746</b>

## HOME AFFAIRS PORTFOLIO

### Department of Home Affairs

Home Affairs SOETM Special Account 2018

POCA Programs Special Account 2018 (c)

**Total: Department of Home Affairs**

	Opening Balance \$'000	Restructure \$'000	Receipts \$'000	Payments \$'000	Closing Balance \$'000
Home Affairs SOETM Special Account 2018	1,434	-	434	(395)	1,473
POCA Programs Special Account 2018 (c)	1,525	(35,063)	37,853	(4,315)	-
<b>Total: Department of Home Affairs</b>	<b>2,959</b>	<b>(35,063)</b>	<b>38,287</b>	<b>(4,710)</b>	<b>1,473</b>

### National Emergency Management Agency

Disaster Ready Fund Payments Special Account: *Disaster Ready Fund Act 2019* (c)

**Total: National Emergency Management Agency**

Disaster Ready Fund Payments Special Account: <i>Disaster Ready Fund Act 2019</i> (c)	-	-	-	-	-
<b>Total: National Emergency Management Agency</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## INDUSTRY, SCIENCE, ENERGY AND RESOURCES PORTFOLIO

### Department of Industry, Science, Energy and Resources

ABCB Special Account 2019

Clean Energy Finance Corporation Special Account: *Clean Energy Finance Corporation Act 2012* (c)

Energy Special Account 2015 (b)(c)

Industry, Science and Resources SOETM Special Account 2021

Innovation, Science and Technology - Donations, Bequests and Sponsorship Special Account 2016 (d)

National Offshore Petroleum Titles Administrator Special Account: *Offshore Petroleum and Greenhouse Gas Storage Act 2006*

Offshore Infrastructure Registrar Special Account: *Offshore Electricity Infrastructure Act 2021*

Ranger Rehabilitation Special Account 2017

**Total: Department of Industry, Science, Energy and Resources**

ABCB Special Account 2019	9,838	-	10,814	(12,113)	8,539
Clean Energy Finance Corporation Special Account: <i>Clean Energy Finance Corporation Act 2012</i> (c)	4,574,000	(4,574,000)	-	-	-
Energy Special Account 2015 (b)(c)	12,518	(12,518)	-	-	-
Industry, Science and Resources SOETM Special Account 2021	8,916	-	3,614	(3,480)	9,050
Innovation, Science and Technology - Donations, Bequests and Sponsorship Special Account 2016 (d)	1,303	-	903	(1,215)	991
National Offshore Petroleum Titles Administrator Special Account: <i>Offshore Petroleum and Greenhouse Gas Storage Act 2006</i>	8,910	-	21,116	(18,474)	11,552
Offshore Infrastructure Registrar Special Account: <i>Offshore Electricity Infrastructure Act 2021</i>	-	-	11,100	-	11,100
Ranger Rehabilitation Special Account 2017	535,250	-	1,207,572	(1,253,956)	488,866
<b>Total: Department of Industry, Science, Energy and Resources</b>	<b>5,150,735</b>	<b>(4,586,518)</b>	<b>1,255,119</b>	<b>(1,289,238)</b>	<b>530,098</b>

### IP Australia

Intellectual Property Special Account 2017

IP Australia SOETM Special Account 2021 (d)

**Total: IP Australia**

Intellectual Property Special Account 2017	79,923	-	252,280	(257,242)	74,961
IP Australia SOETM Special Account 2021 (d)	456	-	4,320	(4,377)	399
<b>Total: IP Australia</b>	<b>80,379</b>	<b>-</b>	<b>256,600</b>	<b>(261,619)</b>	<b>75,360</b>

## INFRASTRUCTURE, TRANSPORT, REGIONAL DEVELOPMENT, COMMUNICATIONS AND THE ARTS PORTFOLIO

### Department of Infrastructure, Transport, Regional Development, Communications and the Arts

	Opening Balance \$'000	Restructure \$'000	Receipts \$'000	Payments \$'000	Closing Balance \$'000
Art Rental Special Account 2016	2,973	-	4,517	(3,658)	3,832
Christmas Island Phosphate Mining Rehabilitation Special Account 2016	2,534	-	1,330	(1,543)	2,321
Indian Ocean Territories Special Account 2014 (b)(d)	4,923	-	20,123	(13,823)	11,223
Indigenous Repatriation Special Account 2016	3,815	-	890	(1,229)	3,476
Jervis Bay Territory Special Account 2014 (b)(d)	1,248	-	1,252	(920)	1,580
Melbourne Airport New Runway Land Acquisition Special Account	47	-	1,289	(1,289)	47
National Cultural Heritage Special Account: <i>Protection of Moveable Cultural Heritage Act 1986</i>	-	-	500	(500)	-
Public Interest Telecommunications Services Special Account: <i>Telecommunications (Consumer Protection and Service Standards) Act 1999</i>	40,346	-	318,666	(309,882)	49,130
Regional Broadband Scheme Special Account: <i>Telecommunications (Consumer Protection and Service Standards) Act 1999</i>	-	-	23,620	(23,561)	59
Services for Other Entities and Trust Moneys - Department of Infrastructure Special Account (d)	759	-	326	(553)	532
<b>Total: Department of Infrastructure, Transport, Regional Development and Communications</b>	<b>56,645</b>	<b>-</b>	<b>372,513</b>	<b>(356,958)</b>	<b>72,200</b>

### Australian Communications and Media Authority

Australian Communications and Media Authority SOETM Special Account 2022 (a)(d)	-	-	447	(199)	248
Online Safety Special Account: <i>Online Safety Act 2021</i>	12,513	-	43,713	(49,004)	7,222
Services for Other Entities and Trust Moneys - Australian Communication and Media Authority (b)(d)	211	-	-	(211)	-
<b>Total: Australian Communications and Media Authority</b>	<b>12,724</b>	<b>-</b>	<b>44,160</b>	<b>(49,414)</b>	<b>7,470</b>

	Opening Balance \$'000	Restructure \$'000	Receipts \$'000	Payments \$'000	Closing Balance \$'000
<b>PRIME MINISTER AND CABINET PORTFOLIO</b>					
<b>Department of the Prime Minister and Cabinet</b>					
DPM&C SOETM Special Account 2018 (d)	-	-	-	-	-
<b>Total: Department of the Prime Minister and Cabinet</b>	-	-	-	-	-
<b>Australian National Audit Office</b>					
Services for Other Entities and Trust Moneys Special Account - Australian National Audit Office (b)	-	-	-	-	-
<b>Total: Australian National Audit Office</b>	-	-	-	-	-
<b>National Indigenous Australians Agency</b>					
Aboriginal Advancement Account: <i>Aboriginal Land (Lake Condah and Framlingham Forest) Act 1987</i>	-	-	-	-	-
Aboriginal and Torres Strait Islander Corporations Unclaimed Money Account: <i>Corporations (Aboriginal and Torres Strait Islander) Act 2006</i>	1,024	-	-	-	1,024
Aboriginals Benefit Account: <i>Aboriginal Land Rights (Northern Territory) Act 1976</i>	12,197	-	1,962,934	(1,964,670)	10,461
Indigenous Land and Sea Corporation Funding Special Account: <i>Aboriginal and Torres Strait Islander Land and Sea Future Fund Act 2018</i>	-	-	58,176	(58,176)	-
IRSD Special Account 2020	38,713	-	50,430	(3,285)	85,858
NIAA SOETM Special Account 2020	1,123	-	2,821	(1,639)	2,305
<b>Total: National Indigenous Australians Agency</b>	<b>53,057</b>	-	<b>2,074,361</b>	<b>(2,027,770)</b>	<b>99,648</b>
<b>SOCIAL SERVICES PORTFOLIO</b>					
<b>Department of Social Services</b>					
Social Services SOETM Special Account 2021	6,132	-	3,903	(8,857)	1,178
<b>Total: Department of Social Services</b>	<b>6,132</b>	-	<b>3,903</b>	<b>(8,857)</b>	<b>1,178</b>
<b>Services Australia</b>					
Child Support Account: <i>Child Support (Registration and Collection) Act 1988</i>	93,413	-	1,840,007	(1,834,718)	98,702
Recovery of Compensation for Health Care and Other Services Special Account 2015	199,454	-	479,605	(528,562)	150,497
Services Australia SOETM Special Account 2020	165	-	1,200	(1,114)	251
<b>Total: Services Australia</b>	<b>293,032</b>	-	<b>2,320,812</b>	<b>(2,364,394)</b>	<b>249,450</b>

	Opening Balance \$'000	Restructure \$'000	Receipts \$'000	Payments \$'000	Closing Balance \$'000
<b>TREASURY PORTFOLIO</b>					
<b>Department of the Treasury</b>					
COAG Reform Fund: <i>COAG Reform Fund Act 2008</i>	200,000	-	20,204,581	(20,380,496)	24,085
Financial System Stability Special Account: <i>Banking Act 1959</i>	-	-	-	-	-
Fuel Indexation (Road Funding) Special Account: <i>Fuel Indexation (Road Funding) Special Account Act 2015</i>	-	-	1,072,000	(1,072,000)	-
Medicare Guarantee Fund (Treasury) Special Account: <i>Medicare Guarantee Act 2017</i>	-	-	46,467,038	(46,467,038)	-
National Housing Finance and Investment Corporation Special Account: <i>National Housing Finance and Investment Corporation Act 2018</i>	965,521	-	-	(41,629)	923,892
Services for Other Entities and Trust Moneys Special Account - Department of the Treasury (b)	-	-	-	-	-
Treasury SOETM Special Account 2022 (a)	-	-	-	-	-
<b>Total: Department of the Treasury</b>	<b>1,165,521</b>	<b>-</b>	<b>67,743,619</b>	<b>(67,961,163)</b>	<b>947,977</b>
<b>Australian Office of Financial Management</b>					
Australian Business Securitisation Fund Special Account: <i>Australian Business Securitisation Fund Act 2019</i>	892,446	-	644,315	(320,340)	1,216,421
Debt Retirement Reserve Trust Account: <i>Financial Agreement Act 1994 (d)</i>	190	-	5	(32)	163
Structured Finance Support (Coronavirus Economic Response) Fund Special Account: <i>Structured Finance Support (Coronavirus Economic Response) Act 2020</i>	14,397,201	-	385,688	(22,892)	14,759,997
<b>Total: Australian Office of Financial Management</b>	<b>15,289,837</b>	<b>-</b>	<b>1,030,008</b>	<b>(343,264)</b>	<b>15,976,581</b>
<b>Australian Prudential Regulation Authority</b>					
Australian Prudential Regulation Authority Special Account: <i>Australian Prudential Regulation Authority Act 1998</i>	75,700	-	226,782	(241,575)	60,907
Financial Claims Scheme Special Account: <i>Australian Prudential Regulation Authority Act 1998</i>	970	-	-	-	970
Private Health Insurance Collapsed Insurer Special Account: <i>Australian Prudential Regulation Authority Act 1998</i>	-	-	-	-	-
Private Health Insurance Risk Equalisation Special Account: <i>Private Health Insurance Act 2007</i>	-	-	418,859	(418,859)	-
<b>Total: Australian Prudential Regulation Authority</b>	<b>76,670</b>	<b>-</b>	<b>645,641</b>	<b>(660,434)</b>	<b>61,877</b>
<b>Australian Securities and Investments Commission</b>					
ASIC Trust and Other Moneys Special Account 2018 (d)	19,897	-	23,994	(5,795)	38,096
Australian Securities and Investments Commission SOETM Special Account 2022 (a)	-	-	-	-	-
Enforcement Special Account 2016	71,137	-	61,973	(54,485)	78,625
Services for Other Entities and Trust Moneys Special Account - Australian Securities and Investments Commission (b)	-	-	-	-	-
<b>Total: Australian Securities and Investments Commission</b>	<b>91,034</b>	<b>-</b>	<b>85,967</b>	<b>(60,280)</b>	<b>116,721</b>
<b>Australian Taxation Office</b>					
Australian Charities and Not-for-profits Commission Special Account: <i>Australian Charities and Not-for-profits Commission Act 2012</i>	13,229	-	18,828	(17,413)	14,644
Australian Taxation Office SOETM Special Account 2022 (a)(d)	-	-	4,556	(2,391)	2,165
Services for Other Entities and Trust Moneys Special Account - Australian Taxation Office (b)(d)	2,303	-	496	(2,799)	-
Superannuation Clearing House Special Account 2020 (d)	234,344	-	5,692,336	(5,694,590)	232,090
Superannuation Holding Accounts Special Account: <i>Small Superannuation Accounts Act 1995</i>	78,334	-	23,499	(20,328)	81,505
<b>Total: Australian Taxation Office</b>	<b>328,210</b>	<b>-</b>	<b>5,739,715</b>	<b>(5,737,521)</b>	<b>330,404</b>
<b>Royal Australian Mint</b>					
Royal Australian Mint Special Account	111,900	-	170,810	(214,431)	68,279
<b>Total: Royal Australian Mint</b>	<b>111,900</b>	<b>-</b>	<b>170,810</b>	<b>(214,431)</b>	<b>68,279</b>

**Endnotes:**

Portfolio and entity names reflect the Administrative Arrangement Orders in effect on 30 June 2023.

- (a) These special accounts were established during 2022-23.
- (b) These special accounts were abolished or ceased during 2022-23.
- (c) These accounts were transferred to/from another entity or portfolio.
- (d) These special accounts contain trust moneys - trust moneys are not reported in Budget Paper No. 4.
- (e) This special account was previously named the Environment SOETM Special Account 2020.