

NOTES TO AND FORMING PART OF THE  
FINANCIAL STATEMENTS

for the year ended 30 June 2001

NOTE 30  
SPECIAL ACCOUNTS

**Business Services Trust Account**

Legal Authority: *Financial Management and Accountability Act 1997*, section 20.

Purpose: For expenditure relating to services in the field of transport, publishing, procurement, testing, property management etc and closure of various trust accounts.

	2000–01 \$'000	1999–00 \$'000
Balance carried forward from previous period	56,747	112,240
Current Appropriation—Capital	–	–
Current Appropriation—Outputs	1,109	4,349
Receipts from other sources	8,377	4,268
Input tax credits	164	–
Available for payments	66,397	120,857
Payments made	(34,995)	(64,110)
Balance carried forward to next period	31,402	56,747

**Other Trust Moneys**

Legal Authority: *Financial Management and Accountability Act 1997*, section 20.

Purpose: For the receipt of moneys temporarily held in trust for other persons.

	2000–01 \$'000	1999–00 \$'000
Balance carried forward from previous period	2,273	628
Current Appropriation—Capital	–	–
Current Appropriation—Outputs	–	–
Receipts from other sources	–	1,645
Input tax credits	–	–
Available for payments	2,273	2,273
Payments made	(1)	–
Balance carried forward to next period	2,272	2,273

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**Removals Australia Account**

Legal Authority: *Financial Management and Accountability Act 1997*, section 20.

Purpose: For expenditure relating to services in the field of relocation activities. Abolished 30 June 2001.

	2000–01 \$'000	1999–00 \$'000
Balance carried forward from previous period	10,849	4,117
Current Appropriation—Capital	–	–
Current Appropriation—Outputs	–	–
Receipts from other sources	1,923	87,943
Input tax credits	4	–
Available for payments	12,776	92,060
Payments made	(12,776)	(81,212)
Balance carried forward to next period	–	10,848

**Domestic Property Group Account**

Under the Legal Authority: *Financial Management and Accountability Act 1997*, section 20.

Purpose: For expenditure relating to the maintenance and estate management of Commonwealth office properties. Abolished 4 December 2000, remaining balance transferred to Property Group Account.

	2000–01 \$'000	1999–00 \$'000
Balance carried forward from previous period	82,538	132,216
Current Appropriation—Capital	30,237	–
Current Appropriation—Outputs	6,756	39,189
Adjustment to balance brought forward <sup>1</sup>	46,313	–
Receipts from other sources	78,944	423,988
Input tax credits	2,664	–
Available for payments	247,452	595,393
Transferred to Property Group Account	(127,376)	–
Payments made	(54,050)	(160,344)
Return of capital and payments	(66,026)	(352,511)
Balance carried forward to next period	–	82,538

<sup>1</sup> To correct understatement in closing balance brought forward from 1999–2000

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**COMCAR Account**

Under the Legal Authority: *Financial Management and Accountability Act 1997*, section 20.

Purpose: For expenditure relating to the provision of services, and matters incidental thereto, in the fields of transportation management and associated services by the Business Unit, COMCAR. Abolished 30 November 2000.

	2000–01 \$'000	1999–00 \$'000
Balance carried forward from previous period	42	75
Current Appropriation—Capital	–	–
Current Appropriation—Outputs	1,865	5,300
Receipts from other sources	5,143	9,241
Input tax credits	196	–
Available for payments	7,246	14,616
Payments made	(7,246)	(14,574)
Balance carried forward to next period	–	42

**Overseas Property Group Account**

Under the Legal Authority: *Financial Management and Accountability Act 1997*, section 20.

Purpose: For expenditure relating to the provision of accommodation for Australian officials posted overseas and the acquisition, construction and maintenance of estates overseas. Abolished 4 December 2000, remaining balance transferred to Property Group Account.

	2000–01 \$'000	1999–00 \$'000
Balance carried forward from previous period	137,916	103,678
Current Appropriation—Capital	9,160	–
Current Appropriation—Outputs	797	10,947
Adjustment to balance brought forward <sup>1</sup>	68,710	–
Receipts from other sources	153,756	154,513
Input tax credits	–	–
Available for payments	370,339	269,138
Transferred to Property Group Account	(322,647)	–
Payments made	(40,356)	(51,424)
Return of capital and dividends	(7,336)	(79,798)
Balance carried forward to next period	–	137,916

<sup>1</sup> To correct understatement in closing balance brought forward from 1999–2000

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**The Comcover Account**

Under the Legal Authority: *Financial Management and Accountability Act 1997*, section 20.

Purpose: (a) for expenditure relating to the administration of Comcover including direct and indirect costs (both recurrent and capital) for staff and the Advisory Board; and (b) for expenditure in relation to Comcover's operations in meeting liabilities that arise from its function as the Commonwealth's insurable risks claims manager.

	2000–01 \$'000	1999–00 \$'000
Balance carried forward from previous period	68,451	12,288
Current Appropriation—Capital	–	–
Current Appropriation—Outputs	–	39,999
Receipts from other sources	51,221	36,128
Input tax credits	1,862	–
Available for payments	121,534	88,415
Payments made	(120,672)	(19,964)
Balance carried forward to next period	862	68,451

**Federation Fund Account**

Under the Legal Authority: *Financial Management and Accountability Act 1997*, section 20.

Purpose: For expenditure on substantial capital projects throughout Australia which will mark the Centenary of Federation and make a significant and lasting contribution to the Australian Community Abolished 30 June 2001.

	2000–01 \$'000	1999–00 \$'000
Balance carried forward from previous period	2,491	7,983
Current Appropriation—Capital	–	–
Current Appropriation—Outputs	–	–
Receipts from other sources	–	–
Input tax credits	–	–
Available for payments	2,491	7,983
Payments made	(2,491)	(5,492)
Balance carried forward to next period	–	2,491

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**Property Account (established 4 December 2000)**

Under the Legal Authority: *Financial Management and Accountability Act 1997*, section 20.

Purpose: For expenditure relating to the maintenance and estate management of Commonwealth office properties both domestically and internationally.

	2000–01	1999–00
	\$'000	\$'000
Balance carried forward from previous period	–	–
Current Appropriation—Capital	29,812	–
Current Appropriation—Outputs	9,404	–
Transferred from other Special Accounts	450,024	–
Receipts from other sources	203,278	–
Input tax credits	6,535	–
Available for payments	699,053	–
Payments made	(593,667)	–
Balance carried forward to next period	105,386	–

**CSL Limited Public Share Offer Account**

Under the Legal Authority: *Financial Management and Accountability Act 1997*, section 20.

Purpose: For expenditure to disburse application moneys following the allocation of shares in the CSL public share offer. Abolished 30 June 2001. There were no balances remaining or transactions in the current or prior year.

**Provision of Accounting Services to Daw Park Hospital, South Australia**

Under the Legal Authority: *Financial Management and Accountability Act 1997*, section 20.

Purpose: For expenditure related to the provision of payroll and general accounting services to Daw Park Hospital, SA. Abolished 30 June 2001. There were no balances remaining or transactions in the current or prior year.

**Australian Property Group Account**

Under the Legal Authority: *Financial Management and Accountability Act 1997*, section 20.

Purpose: For expenditure associated with property services, activities incidental to providing property services and other related services provided by the Domestic Property Group. There were no balances remaining or transactions in the current or prior year.

**Political Exchange Program Account**

Under the Legal Authority: *Financial Management and Accountability Act 1997*, section 20.

Purpose: For expenditure and investment, private contributions in relation to the Political Exchange program. Abolished 30 June 2001. There were no balances remaining or transactions in the current or prior year.