

Australian Government
Special Accounts Balances and Cash Flows Report
For the year ended 30 June 2015

This report provides the final balances and cash flows for special accounts, across all Commonwealth entities, for the financial year ended 30 June 2015. 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 Finance website: <http://www.finance.gov.au/resource-management/appropriations/special-accounts/>).

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. 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/>.

Australian Government Special Accounts Balances and Cash Flows Report for the year ended 30 June 2015

	Opening Balance \$'000	Restructure \$'000	Receipts \$'000	Payments \$'000	Closing Balance \$'000
AGRICULTURE PORTFOLIO					
Australian Fisheries Management Authority					
AFMA Special Account: <i>Fisheries Administration Act 1991</i>	15,256	-	39,865	(41,259)	13,862
Entities and Trust Moneys Special Account (Special Public Money): <i>Public Governance, Performance and Accountability Act 2013</i>	135	-	-	(83)	52
Total: Australian Fisheries Management Authority	15,391	-	39,865	(41,342)	13,914
Department of Agriculture					
Australian Quarantine Inspection Service Special Account: <i>Determination 2010/11</i>	35,086	-	490,074	(467,918)	57,242
National Cattle Disease Eradication Account: <i>National Cattle Disease Eradication Account Act 1991</i>	15	-	-	-	15
National Residue Survey Account: <i>National Residue Survey Administration Act 1992</i>	857	-	24,397	(23,531)	1,723
Natural Resources Management Account: <i>Natural Resources Management (Financial Assistance) Act 1992</i>	8,305	-	12,405	(12,176)	8,534
Wheat Industry Special Account: <i>Wheat Export Marketing Act 2008</i>	3,470	-	-	(3,470)	-
Total: Department of Agriculture	47,733	-	526,876	(507,095)	67,514
ATTORNEY-GENERAL'S PORTFOLIO					
Attorney-General's Department					
Art Rental Special Account: <i>Determination 2006/18</i>	1,606	-	3,709	(4,535)	780
Cultural Special Account: <i>Determination 2011/18</i>	116	-	290	-	406
Indigenous Repatriation Special Account: <i>Determination 2011/16</i>	2,722	-	618	(1,068)	2,272
National Collections Special Account: <i>Determination 2005/44</i>	48	-	-	(48)	-
National Cultural Heritage Special Account: <i>Protection of Movable Cultural Heritage Act 1986</i>	21	-	1	(21)	1
Services for Other Entities and Trust Moneys - Attorney-General's Department Special Account: <i>Determination 2011/04</i>	5,958	-	23,155	(15,032)	14,081
Total Attorney-General's Department	10,471	-	27,773	(20,704)	17,540
Australian Federal Police					
Services for Other Entities and Trust Moneys Account: <i>Determination 2011/03</i>	45,909	-	69,322	(69,142)	46,089
Total: Australian Federal Police	45,909	-	69,322	(69,142)	46,089
Australian Institute of Criminology					
Criminology Research Special Account: <i>Criminology Research Act 1971</i>	4,376	-	2,847	(3,690)	3,533
Total: Australian Institute of Criminology	4,376	-	2,847	(3,690)	3,533
Australian Law Reform Commission					
Law Reform Special Account: <i>Australian Law Reform Commission Act 1996</i>	1,325	-	2,878	(3,015)	1,188
Total: Australian Institute of Criminology	1,325	-	2,878	(3,015)	1,188

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CrimTrac Agency					
National Policing Information Systems and Services Special Account: <i>Determination 2006/07</i>	116,391	-	82,126	(78,400)	120,117
Total: CrimTrac Agency	116,391	-	82,126	(78,400)	120,117
Family Court and Federal Circuit Court					
Litigations Fund Special Account: <i>Determination 2013/06</i>	548	-	1,421	(1,483)	486
Total: Family Court and Federal Court	548	-	1,421	(1,483)	486
Federal Court of Australia					
Federal Court of Australia Litigants Fund Special Account: <i>Determination 2004/07</i>	22,853	-	10,152	(18,451)	14,554
Services for Other Entities and Trust Moneys Special Account: <i>Determination 2012/11</i>	-	-	46	(46)	-
Total: Federal Court of Australia	22,853	-	10,198	(18,497)	14,554
Australia Financial Security Authority					
Common Investment Fund Equalisation Account: <i>Bankruptcy Act 1966</i>	199	-	397	(440)	156
Confiscated Assets Special Account: <i>Proceeds of Crime Act 1987</i>	11	-	101	(11)	101
Confiscated Assets Account: <i>Proceeds of Crime Act 2002</i>	88,023	-	40,864	(33,352)	95,535
Services for Other Entities and Trust Moneys Special Account: <i>Determination 2012/12</i>	-	-	43	(43)	-
Total: Australia Financial Security Authority	88,233	-	41,405	(33,846)	95,792
COMMUNICATIONS PORTFOLIO					
Australian Communications and Media Authority					
Services for Other Entities and Trust Moneys Special Account - Australian Communications and Media Authority: <i>Determination 2012/13</i>	-	-	43	-	43
Total: Australian Communications and Media Authority	-	-	43	-	43
Department of Communications					
Building Australia Fund Communications Portfolio Special Account: <i>Nation-building Funds Act 2008</i>	-	-	-	-	-
Australia New Zealand Land Information Special Account: <i>Determination 2001/11</i>	-	-	133	(32)	101
Total: Department of Communications	-	-	-	-	101
Telecommunications Universal Service Management Agency					
Telecommunications Universal Service Special Account: <i>Telecommunications Universal Service Management Agency Act 2012 (b)</i>	32,560	-	316,975	(311,331)	38,204
Public Interest Telecommunications Services Special Account: <i>Telecommunications (Consumer Protection and Service Standards Act 1999 s 37 (a))</i>	-	-	-	-	-
Total: Telecommunications Universal Service Management Agency	32,560	-	316,975	(311,331)	38,204

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DEFENCE PORTFOLIO					
Defence Materiel Organisation					
Defence Materiel Special Account: <i>Determination 2005/09</i>	241,773	-	13,090,434	(13,115,982)	216,225
Total: Defence Materiel Organisation	241,773	-	13,090,434	(13,115,982)	216,225
Department of Defence					
Defence Endowments Special Account: <i>Determination 2009/11</i>	324	-	10	(286)	48
Fedorczenko Legacy Special Account: <i>Determination 2009/13</i>	167	-	4	(4)	167
Young Endeavour Youth Program Special Account: <i>Determination 2009/02</i>	1,338	-	85	(48)	1,375
Services for Other Entities and Trust Moneys Defence Special Account: <i>Determination 2009/15</i>	66,553	-	41,264	(42,990)	64,827
Total: Department of Defence	68,382	-	41,363	(43,328)	66,417
Department of Veterans' Affairs					
Australians at War Special Account (Special Public Money): <i>Determination 2006/72</i>	231	-	34	-	265
Anzac Centenary Public Fund Special Account: <i>Determination 2013/02</i>	4,058	-	18,238	(11,341)	10,955
Defence Service Homes Insurance Account: <i>Defence Service Homes Act 1918</i>	2,051	-	62,132	(61,771)	2,412
Military Death Claim Compensation Special Account (Special Public Money): <i>Determination 2005/07</i>	305	-	1,757	(1,917)	145
Services for Other Entities and Trust Moneys Special Account - Department of Veterans' Affairs: <i>Determination 2012/10</i>	236	-	156	(174)	218
Total: Department of Veterans' Affairs	6,881	-	82,317	(75,203)	13,995
EDUCATION AND TRAINING PORTFOLIO					
Australian Research Council					
Australian Research Council Research Endowment Account: <i>Australian Research Council Act 2001</i>	6,667	-	10,000	(14,667)	2,000
Total: Australian Research Council	6,667	-	10,000	(14,667)	2,000
Department of Education and Training					
National Youth Affairs Research Scheme Special Account: <i>Determination 2006/45</i>	251	-	-	(80)	171
Early Years Quality Fund Special Account: <i>Early Years Quality Fund Special Account Act 2013 (c)</i>	72,297	(24,709)	-	(47,588)	-
Education Investment Fund Education Portfolio Special Account: <i>Nation-building Funds Act 2008</i>	-	-	146,463	(146,463)	-
Education Investment Fund Research Portfolio Special Account: <i>Nation-building Funds Act 2008</i>	-	-	70,950	(70,950)	-
<i>Overseas Students Tuition Fund Special Account: Education Services for Overseas Students Legislation Amendment (Tuition Protection Service and Other Measures) Act 2012</i>	12,157	-	8,591	(879)	19,869
Services for Other Entities and Trust Moneys Special Account : <i>Determination 2008/14 (d)</i>	6,588	424	886	(1,422)	6,476
Unique Student Identifiers Special Account: <i>Student Identifiers Act 2014 (d)</i>	-	2,186	3,508	(3,408)	2,286
Total: Department of Education and Training	91,293	(22,099)	230,398	(270,790)	28,802

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	\$'000	\$'000	\$'000	\$'000	\$'000
EMPLOYMENT PORTFOLIO					
Office of the Fair Work Ombudsman					
Services for Other Entities and Trust Moneys Special Account - Office of the Fair Work Ombudsman: <i>Public Governance, Performance and Act 2013 (b)</i>	-	-	-	-	-
Total: Office of the Fair Work Ombudsman	-	-	-	-	-
Safe Work Australia					
Safe Work Australia Special Account: <i>Safe Work Australia Act 2008</i>	10,708	-	20,079	(18,152)	12,635
Total: Safe Work Australia	10,708	-	20,079	(18,152)	12,635
Seafarers Safety, Rehabilitation and Compensation Authority					
Seafarers Rehabilitation and Compensation Account: <i>Seafarers Rehabilitation and Compensation Levy Act 1992</i>	1,303,675	-	168,228	(154,662)	1,317,241
Total: Seafarers Safety, Rehabilitation and Compensation Authority	1,303,675	-	168,228	(154,662)	1,317,241
SOCIAL SERVICES PORTFOLIO					
Department of Human Services					
Child Support Special Account: <i>Child Support (Registration and Collection) Act 1988</i>	56,887	-	1,404,941	(1,407,553)	54,275
Recovery of Compensation for Health Care and Other Services Special Account: <i>Determination 2005/24</i>	35,465	-	266,417	(258,156)	43,726
Superannuation Clearing House Special Account <i>Determination 2010/05</i>	-	-	-	-	-
Total: Department of Human Services	92,352	-	1,671,358	(1,665,709)	98,001
Department of Social Services					
National Disability Special Account: <i>Determination 2006/30</i>	7,629	-	-	(583)	7,046
Services for Other Entities and Trust Moneys Special Account: <i>Determination 2010/14</i>	6,788	-	22,306	(7,180)	21,914
Social and Community Services Pay Equity Special Account: <i>Social and Community Services Pay Equity Special Account Act 2012</i>	118,598	-	205,009	(148,175)	175,432
Early Years Quality Fund Special Account: <i>Early Years Quality Fund Special Account Act 2013 (d)</i>	-	24,709	165,148	(84,462)	105,395
Total: Department of Social Services	133,015	24,709	392,463	(240,400)	309,787
FINANCE PORTFOLIO					
Australian Electoral Commission					
Services for Other Entities and Trust Moneys Special Account: <i>Financial Management and Accountability Act 1997</i>	1,504	-	-	(1,503)	1
Total: Australian Electoral Commission	1,504	-	-	(1,503)	1

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	\$'000	\$'000	\$'000	\$'000	\$'000
Future Fund Management Agency					
Future Fund Special Account: <i>Future Fund Act 2006</i>	-	-	376,185	(376,185)	-
Total: Future Fund Management Agency	-	-	376,185	(376,185)	-
ComSuper					
Services for Other Entities and Trust Moneys - ComSuper Special Account: <i>Determination 2011/05</i>	6,370	-	2,401,690	(2,401,558)	6,502
ComSuper Special Account <i>ComSuper Act 2011 (b)</i>	37,176	-	83,832	(97,933)	23,075
Total: ComSuper	43,546	-	2,485,522	(2,499,491)	29,577
Department of Finance					
Building Australia Fund Special Account: <i>Nation-building Funds Act 2008</i>	-	-	4,337,442	(4,337,442)	-
Business Services Special Account: <i>Determination 2006/64</i>	687	-	5,501	(394)	5,794
Comcover Special Account: <i>Determination 2009/05</i>	360,673	-	126,802	(106,902)	380,573
Coordinated Procurement Contracting Special Account: <i>Determination 2008/08</i>	48,378	-	179,323	(116,851)	110,850
Education Investment Fund: Special Account <i>Nation-building Funds Act 2008</i>	-	-	3,786,390	(3,786,390)	-
Health and Hospital Fund Special Account: <i>Nation-building Funds Act 2008</i>	-	-	3,055,473	(3,055,473)	-
Property Special Account: <i>Determination 2000/15 (b)</i>	280,386	-	131,121	(411,507)	-
Services for Other Entities and Trust Moneys Special Account - Department of Finance: <i>Determination 2012/08</i>	-	-	4	(4)	-
DisabilityCare Australia Fund Special Account: <i>DisabilityCare Australia Fund Act 2013</i>	-	-	3,410,888	(3,410,888)	-
Property Special Account 2014: <i>PGPA Act Determination 04 (a)</i>	-	-	449,428	(230,433)	218,995
Lands Acquisition Special Account: <i>Lands Acquisition Act 1989 s 89A</i>	-	-	-	-	-
Total: Department of Finance	690,124	-	15,482,372	(15,456,284)	716,212
FOREIGN AFFAIRS AND TRADE PORTFOLIO					
Australian Centre for International Agricultural Research					
Australian Centre for International Agricultural Research Account	26,159	-	26,755	(25,063)	27,851
Total: Australian Centre for International Agricultural Research	26,159	-	26,755	(25,063)	27,851
Australian Trade Commission					
Administered Payments and Receipts for Other Entities: <i>Determination 2006/15</i>	100	-	10,217	(10,217)	100
Services for Other Entities and Trust Moneys: <i>Determination 2008/05</i>	947	-	696	(620)	1,023
Total: Australian Trade Commission	1,047	-	10,913	(10,837)	1,123

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	Opening Balance	Restructure	Receipts	Payments	Closing Balance
	\$'000	\$'000	\$'000	\$'000	\$'000
Department of Foreign Affairs and Trade					
Administered Payments and Receipts Account for Other Entities Special Account: <i>Determination 2000/13</i>	5,000	-	272,309	(272,309)	5,000
Consular Services Special Account: <i>Determination 2005/38</i>	34	-	196	(192)	38
Expositions Special Account: <i>Determination 2007/14</i>	994	-	-	-	994
Overseas Property Special Account: <i>Determination 2002/01</i>	281,327	-	201,748	(275,616)	207,459
Services for Other Entities and Trust Monies - DFAT Special Account: <i>Determination 2009/25</i>	443	-	11,703	(4,747)	7,399
Australia-Indonesia Partnership for Reconstruction and Development (Loans) Special Account: <i>Determination 2015-01 (a)</i>	-	-	18,775	(18,775)	-
Australia-Indonesia Partnership for Reconstruction and Development (Loans) Special Account <i>Determination 2005/03 (b)</i>	38,057	-	-	(38,057)	-
Services for Other Entities and Trust Moneys - AusAID Special Account: <i>Determination 2011/05 (b)</i>	6,535	-	2,078	(8,613)	-
Total: Department of Foreign Affairs and Trade	332,390	-	506,809	(618,309)	220,890
HEALTH PORTFOLIO					
Australian National Preventative Health Agency					
The Australian National Preventive Health Agency Special Account: <i>Australian National Preventive Health Agency Act 2010</i>	12,383	-	-	-	12,383
Total: Australian National Preventative Health Agency	12,383	-	-	-	12,383
Australian Radiation Protection and Nuclear Safety Agency					
ARPANSA Special Account: <i>Australian Radiation Protection and Nuclear Safety Act 1998</i>	1,395	-	27,500	(27,384)	1,511
Total: Australian Radiation Protection and Nuclear Safety Agency	1,395	-	27,500	(27,384)	1,511
Department of Health					
Australian Childhood Immunisation Register Special Account: <i>Public Governance, Performance and Accountability Act 2013</i>	2,442	-	9,507	(9,691)	2,258
Gene Technology Account: <i>Public Governance, Performance and Accountability Act 2013</i>	7,042	-	7,930	(7,387)	7,585
Human Pituitary Hormones Account: <i>Public Governance, Performance and Accountability Act 2013</i>	2,857	-	-	(182)	2,675
Industrial Chemicals Account: <i>Public Governance, Performance and Accountability Act 2013</i>	11,069	-	13,787	(14,353)	10,503
Local Hospital Network Account: <i>Public Governance, Performance and Accountability Act 2013 (b)</i>	1,261	-	-	(1,261)	-
Services for Other Entities and Trust Monies Account: <i>Public Governance, Performance and Accountability Act 2013</i>	16,246	-	17,071	(19,468)	13,849
Therapeutic Goods Administration Account: <i>Public Governance, Performance and Accountability Act 2013</i>	63,329	-	135,229	(137,499)	61,059
Sport and Recreation Special Account: <i>Public Governance, Performance and Accountability Act 2013</i>	5,187	-	7,439	(11,912)	714
HHF Health Portfolio Account: <i>Public Governance, Performance and Accountability Act 2013</i>	-	-	716,916	(716,916)	-
Total: Department of Health	109,433	-	907,879	(918,669)	98,643

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National Blood Authority					
National Blood Account: <i>National Blood Authority Act 2003</i>	299,928	-	940,900	(1,022,905)	217,923
National Managed Fund (Blood and Blood products): <i>Public Governance, Performance and Accountability Act 2013</i>	331	-	46,514	(45,424)	1,421
Total: National Bloody Authority	300,259	-	987,414	(1,068,329)	219,344
National Health and Medical Research Council					
Medical Research Endowment Account: <i>National Health and Medical Research Council Act 1992</i>	134,148	-	901,777	(904,508)	131,417
Total: National Health and Medical Research Council	134,148	-	901,777	(904,508)	131,417
IMMIGRATION AND BORDER PROTECTION PORTFOLIO					
Department of Immigration and Border Protection					
Australian Population, Multicultural and Immigration Research Program (APMIRP) Special Account: <i>Determination 2006/38</i>	54	-	-	-	54
Total: Department of Immigration and Border Protection	54	-	-	-	54
INFRASTRUCTURE AND REGIONAL DEVELOPMENT PORTFOLIO					
Department of Infrastructure and Regional Development					
BAF Infrastructure Portfolio Special Account: <i>Nation-building Funds Act 2008</i>	-	-	184,680	(184,680)	-
Christmas Island Phosphate Mining Rehabilitation Special Account: <i>Determination 2006/11</i>	1,945	-	1,718	(1,700)	1,963
Infrastructure Australia Special Account: <i>Determination 2011/14 (b)</i>	5,299	(15,037)	11,953	(2,215)	-
Interstate Road Transport Account: <i>Interstate Road Transport Act 1985</i>	6,971	-	72,635	(73,357)	6,249
Services for Other Entities and Trust Monies: <i>Determination 2011/08</i>	370	-	1	(92)	279
Indian Ocean Territories Special Account: <i>Determination 02</i>	-	-	-	-	-
Jervis Bay Special Account: <i>Determination 03</i>	-	-	-	-	-
Total: Department of Infrastructure and Regional Development	14,585	(15,037)	270,987	(262,044)	8,491
INDUSTRY AND SCIENCE PORTFOLIO					
Geoscience Australia					
Australian New Zealand Land Information Special Account: <i>Determination 2006/10</i>	-	-	-	-	-
Joint Australian U.S. Geological and Geophysical Research Station Special Account: <i>Determination 2009/34 (b)</i>	-	-	-	-	-
Total: Geoscience Australia	-	-	-	-	-

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National Offshore Petroleum Safety Authority					
National Offshore Petroleum Safety Account and Environmental Management Authority Special Account: <i>Offshore Petroleum and Greenhouse Gas Storage Act 2006</i>	3,139	-	43,296	(33,388)	13,047
Total: National Offshore Petroleum Safety Authority	3,139	-	43,296	(33,388)	13,047
Department of Industry and Science					
Australian Building Codes Board Special Account: <i>Determination 2006/68</i>	11,693	-	8,494	(9,868)	10,319
Australian New Zealand Land Information Special Account: <i>Determination 2001/11 (c)</i>	133	(133)	-	-	-
Building Australia Fund Energy Portfolio Special Account <i>Nation-building Funds Act 2008</i>	-	-	-	-	-
Climate Change Special Account: <i>Determination 2012/16</i>	6,521	-	1,729	(2,990)	5,260
Clean Energy Initiative Special Account: <i>Determination 2009/21</i>	107,776	-	32,351	(45,545)	94,582
Energy Special Account: <i>Determination 2005/08</i>	11,841	-	1,201	(1,346)	11,696
Ranger Rehabilitation Special Account: <i>Determination 2006/70</i>	66,163	-	272,342	(270,212)	68,293
National Offshore Petroleum Titles Administrator Special Account: <i>Offshore Petroleum and Greenhouse Gas Storage Act 2006</i>	10,126	-	12,201	(12,967)	9,360
Education Investment Fund Education Portfolio Special Account: <i>Nation-building Funds Act 2008</i>	-	-	-	-	-
Overseas Students Tuition Fund: <i>Education Services for Overseas Students Legislation Amendment (Tuition Protection Service and Other Measures) Act 2012</i>	-	-	-	-	-
Science and Technology Donations/Sponsorship Account: <i>Determination 2006/40</i>	698	-	4,949	(348)	5,299
Services for Other Entities and Trust Monies Account - Department of Innovation, Industry, Climate Change, Science, Research and Tertiary Education Special Account: <i>Determination 2011/09 (c)</i>	11,962	(424)	14,995	(4,627)	21,906
National Repository Capital Contribution Fund Special Account: <i>National Radioactive Waste Management</i>	-	-	-	-	-
Unique Student Identifier Special Account: <i>Student Identifiers Act 2014 (c)</i>	-	(2,186)	4,042	(1,856)	-
Total: Department of Industry and Science	226,913	(2,743)	352,304	(349,759)	226,715
IP Australia					
Intellectual Property Australia Special Account: <i>Determination 2006/66</i>	97,862	-	188,977	(188,354)	98,485
Services for Other Entities and Trust Monies: <i>Determination 2011/11</i>	622	-	8,858	(9,064)	416
Total: IP Australia	98,484	-	197,835	(197,418)	98,901
PARLIAMENTARY DEPARTMENTS					
Department of the House of Representatives					
Inter-Parliamentary Relations Special Account: <i>Determination 2004/08</i>	2,503	-	63	(16)	2,550
Total: Department of the House of Representatives	2,503	-	63	(16)	2,550

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PRIME MINISTER AND CABINET PORTFOLIO					
Australian National Audit Office					
Services for Other Entities and Trust Moneys Special Account: <i>Determination 2012/06</i>	-	-	-	-	-
Total: Australian National Audit Office	-	-	-	-	-
Department of the Prime Minister and Cabinet					
Aboriginal Tutorial Assistance Superannuation Special Account: <i>Determination 2003/05</i>	960	-	-	-	960
Services for Other Entities and Trust Moneys: <i>Determination 2008/13</i>	614	-	154	(587)	181
Indigenous Remote Service Delivery Special Account: <i>Determination 2010/06</i>	11,213	-	159	(3,239)	8,133
Aboriginal and Torres Strait Islander Corporations Unclaimed Money Account: <i>Corporations (Aboriginal and Torres Strait Islander) Act 2006</i>	717	-	450	(372)	795
Aboriginal and Torres Strait Islander Land Account: <i>Aboriginal and Torres Strait Islander Act 2005</i>	1	-	3,311,326	(3,311,325)	2
Aboriginals Benefit Account: <i>Aboriginal Land Rights (Northern Territory) Act 1976</i>	17,569	-	925,179	(928,615)	14,133
Indigenous Communities Strategic Investment Program: <i>Determination 2008/24 (b)</i>	-	-	-	-	-
Total: Department of the Prime Minister and Cabinet	31,074	-	4,237,268	(4,244,138)	24,204
ENVIRONMENT PORTFOLIO					
Department of the Environment					
Environmental Water Holdings Special Account: <i>Water Act 2007</i>	53,083	-	29,787	(24,303)	58,567
Natural Heritage Trust of Australia Account: <i>Natural Heritage Trust of Australia Act 1997</i>	411,773	-	232,505	(253,041)	391,237
Ozone Protection and SGG Account: <i>Ozone Protection and Synthetic Greenhouse Gas Management Act 1989</i>	21,652	-	10,860	(10,941)	21,571
Services for other Entities and Trust Moneys: <i>Determination 2010/02</i>	828	-	698	(261)	1,265
Water Efficiency Labelling and Standards Account: <i>Water Efficiency Labelling and Standards Act 2005</i>	2,280	-	1,727	(1,637)	2,370
Water for the Environment Special Account: <i>Water Act 2007</i>	-	-	15,000	-	15,000
National Environment Protection Council Special Account: <i>National Environment Protection Council Act 1994 (a)</i>	-	-	5,688	(1,409)	4,279
Reef Trust Special Account 2014: <i>Determination 01 (a)</i>	-	-	9,658	(6,228)	3,430
Building Australia Fund Water Portfolio Special Account: <i>Public Governance, Performance and Accountability Act 2013</i>	-	-	-	-	-
Sea Installations Account: <i>Public Governance, Performance and Accountability Act 2013 (b)</i>	-	-	-	-	-
Antarctic Environmental Liability Special Account: <i>Public Governance, Performance and Accountability Act 2013</i>	-	-	-	-	-
Total: Department of the Environment	489,616	-	305,923	(297,820)	497,719

Information has been supplied by agencies and checked to their Annual Reports

Australian Government Special Accounts Balances and Cash Flows Report for the year ended 30 June 2015

	Opening Balance	Restructure	Receipts	Payments	Closing Balance
	\$'000	\$'000	\$'000	\$'000	\$'000
Bureau of Meteorology					
Services for Other Entities and Trust Moneys Account: <i>Determination 2008/06</i>	338	-	559	(524)	373
Total: Bureau of Meteorology	338	-	559	(524)	373
Clean Energy Regulator					
Renewable Energy Special Account: <i>Renewable Energy (Electricity) Act 2000</i>	1	-	63,759	(63,406)	354
Total: Australian Research Council	1	-	63,759	(63,406)	354
Great Barrier Reef Marine Park Authority					
Great Barrier Reef Field Management Account: <i>Great Barrier Reef Marine Park Act 1975</i>	1,347	-	16,835	(16,870)	1,312
Total: Great Barrier Reef Marine Park Authority	1,347	-	16,835	(16,870)	1,312
Murray-Darling Basin Authority					
Murray-Darling Basin Special Account: <i>Water Act 2007 (b)</i>	-	-	-	-	-
Total: Murray-Darling Basin Authority	-	-	-	-	-
TREASURY PORTFOLIO					
Australian Competition and Consumer Commission					
Services for Other Entities and Trust Moneys: <i>Public Governance, Performance and Accountability Act 2013</i>	54	-	-	-	54
Total: Australian Competition and Consumer Commission	54	-	-	-	54
Australian Office of Financial Management					
Debt Retirement Reserve Trust Account: <i>Public Governance, Performance and Accountability Act 2013</i>	843	-	101	(1)	943
Total: Australian Office of Financial Management	843	-	101	(1)	943
Australian Prudential Regulation Authority					
Australian Prudential Regulation Authority Special Account: <i>Public Governance, Performance and Accountability Act 2013</i>	57,614	-	125,588	(117,763)	65,439
Financial Claims Scheme Special Account: <i>Australian Prudential Regulation Authority Act 1998</i>	835	-	-	-	835
Lloyd's Deposit Trust Special Account: <i>Determination 2006/26</i>	2,000	-	-	-	2,000
Total: Australian Prudential Regulation Authority	60,449	-	125,588	(117,763)	68,274

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Australian Government Special Accounts Balances and Cash Flows Report for the year ended 30 June 2015

	Opening Balance	Restructure	Receipts	Payments	Closing Balance
	\$'000	\$'000	\$'000	\$'000	\$'000
Australian Securities and Investments Commission					
ASIC Deregistered Companies Trust Moneys Special Account: <i>Public Governance, Performance and Accountability Act 2013</i>	1,546	-	397	(41)	1,902
ASIC Investigations, Legal Proceedings, Settlements and Court Orders Special Account: <i>Public Governance, Performance and Accountability Act 2013</i>	11	-	-	-	11
ASIC Security Deposits Special Account: <i>Public Governance, Performance and Accountability Act 2013</i>	445	-	9	-	454
Enforcement Special Account: <i>Public Governance, Performance and Accountability Act 2013</i>	51,900	-	27,428	(17,201)	62,127
Services for Other Entities and Trust Moneys Special Account - Australian Securities and Investments Commission: <i>Public Governance, Performance and Accountability Act 2013</i>	-	-	-	-	-
Total: Australian Securities and Investments Commission	53,902	-	27,834	(17,242)	64,494
Australian Taxation Office					
Australian Charities and Not-for-profits Commission Special Account: <i>Australian Charities and Not-for-profits Commission Act 2012</i>	5,341	-	15,398	(14,449)	6,290
Excise Security Deposits Account: <i>Public Governance, Performance and Accountability Act 2013</i>	355	-	2	-	357
Services for Other Entities and Trust Moneys Special Account - Australian Taxation Office: <i>Governance, Performance and Accountability Act 2013</i>	2,596	-	1,372	(1,675)	2,293
Superannuation Holding Accounts Special Account: <i>Small Superannuation Accounts Act 1995</i>	74,583	-	27,101	(29,586)	72,098
Valuation Services Special Account: <i>Public Governance, Performance and Accountability Act 2013</i>	11,209	-	10,611	(21,820)	-
Superannuation Clearing House Special Account: <i>Public Governance, Performance and Accountability Act 2013</i>	20,005	-	1,708,825	(1,700,068)	28,762
Services for Other Entities and Trust Moneys Special Account - Australian Taxation Office (Comcare receipts): <i>Public Governance, Performance and Accountability Act 2013</i>	-	-	570	(570)	-
Total: Australian Taxation Office	114,089	-	1,763,879	(1,768,168)	109,800
Department of the Treasury					
Actuarial Services Special Account: <i>Public Governance, Performance and Accountability Act 2013</i>	2,446	-	2,209	(1,840)	2,815
Clean Energy Finance Corporation Special Account: <i>Clean Energy Finance Corporation Act 2012</i>	868,400	-	2,050,600	-	2,919,000
Financial System Stability Special Account: <i>Banking Act 1959</i>	-	-	-	-	-
Services for Other Entities and Trust Moneys Special Account: <i>Determination 2012/09</i>	-	-	1,996	(1,996)	-
COAG Reform Fund Special Account: <i>COAG Reform Fund Act 2008</i>	-	-	11,521,643	(11,521,643)	-
Total: Department of the Treasury	870,846	-	13,576,448	(11,525,479)	2,921,815
Royal Australian Mint					
Royal Australian Mint Special Account: <i>Determination 2013/04</i>	14,571	-	149,139	(139,308)	24,402
Total: Royal Australian Mint	14,571	-	149,139	(139,308)	24,402

Footnotes:

- (a) These special accounts were established during 2014-15
- (b) These special accounts were abolished during 2014-15
- (c) These accounts were transferred to another entity.
- (d) These accounts were transferred from another entity.