

Chart of Special Accounts – 1 October 2020

145 made under the *Public Governance, Performance and Accountability Act 2013 (PGPA Act)*

73 Special Accounts made by legislation
(section 80)

72 Special Accounts made by determination
(section 78)

Agriculture, Water and the Environment: 18

Department of Agriculture, Water and the Environment: 14
Agriculture Future Drought Resilience Special Account: <i>Future Drought Fund Act 2019, s.33</i>
Biosecurity, Imported Food and Export Certification Special Account 2020
Environmental Water Holdings Special Account: <i>Water Act 2007, s.111</i>
Environment SOETM Special Account 2020
National Cattle Disease Eradication Account: <i>National Cattle Disease Eradication Account Act 1991, s.4</i>
National Environment Protection Council Special Account: <i>National Environment Protection Council Act 1994, s.53</i>
National Residue Survey Account: <i>National Residue Survey Administration Act 1992, s.6</i>
Natural Heritage Trust of Australia Account: <i>Natural Heritage Trust of Australia Act 1997, s.4</i>
Natural Resources Management Account: <i>Natural Resources Management (Financial Assistance) Act 1992, s.11</i>
Ozone Protection and SGG Account: <i>Ozone Protection and Synthetic Greenhouse Gas Management Act 1989, s.65A</i>
Reef Trust Special Account 2014
Water for the Environment Special Account: <i>Water Act 2007, s.86AB</i>
Water Resources Special Account 2016
WELS Account: <i>Water Efficiency Labelling and Standards Act 2005, s.64</i>
Australian Fisheries Management Authority: 2
AFMA Special Account: <i>Fisheries Administration Act 1991, s.94B</i>
Services for Other Entities and Trust Moneys
Bureau of Meteorology: 1
Services for Other Entities and Trust Moneys
Great Barrier Reef Marine Park Authority: 1
Great Barrier Reef Field Management Special Account: <i>Great Barrier Reef Marine Park Act 1975, s.49</i>

Attorney-General's: 13

Attorney-General's Department: 2
AGS Client Funds Special Account 2015
Services for Other Entities and Trust Moneys
Australian Financial Security Authority: 4
Common Investment Fund Equalisation Account: <i>Bankruptcy Act 1966, s.20G</i>
Confiscated Assets Account: <i>Proceeds of Crime Act 2002, s.295</i>
Confiscated Assets Special Account: <i>Proceeds of Crime Act 1987, s.34A</i>
Services for Other Entities and Trust Moneys
Australian Law Reform Commission: 1
Law Reform Special Account: <i>Australian Law Reform Commission Act 1996, s.45</i>
Fair Work Ombudsman and Registered Organisations Commission Entity: 1
Registered Organisations Commission Special Account: <i>Fair Work (Registered Organisations) Act 2009, s.329EA</i>

Federal Court of Australia: 3

FCA Litigants' Fund Special Account 2017
Litigants' Fund Special Account
Services for Other Entities and Trust Moneys
Safe Work Australia: 1
The Safe Work Australia Special Account: <i>Safe Work Australia Act 2008, s.64</i>
Seafarers Safety, Rehabilitation & Compensation Authority (Seacare Authority): 1
Seafarers Special Account 2018

Defence: 6

Defence: 2
Department of Defence: 1
Defence Endowments, Bequests and Other Trust Moneys Special Account 2019
Australian Signals Directorate: 1
ASD Trust and Other Moneys Special Account 2018
Veterans' Affairs: 4
Department of Veterans' Affairs: 4
Anzac Centenary Public Fund Special Account
Defence Service Homes Insurance Account: <i>Defence Service Homes Act 1918, s.40</i>
Military Death Claim Compensation Special Account 2015
Services for Other Entities and Trust Moneys

Education, Skills and Employment: 7

Department of Education, Skills and Employment: 6
Early Years Quality Fund Special Account: <i>Early Years Quality Fund Special Account Act 2013, s.5</i>
HELP Tuition Protection Fund: <i>Higher Education Support Act 2003, s.167-1</i>
Overseas Students Tuition Fund: <i>Education Services for Overseas Students Act 2000, s.52A</i>
Services for Other Entities and Trust Moneys
Student Identifiers Special Account: <i>Student Identifiers Act 2014, s.48(1)</i>
VSL Tuition Protection Fund: <i>VET Student Loans Act 2016, s.66J</i>
Australian Research Council: 1
ARC Research Endowment Account: <i>Australian Research Council Act 2001, s.62</i>

Finance: 16

Department of Finance: 12
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, s.12</i>
Comcover Special Account 2018
Coordinated Procurement Contracting Special Account 2018
DHA Borrowings Special Account 2020
DisabilityCare Australia Fund Special Account: <i>DisabilityCare Australia Fund Act 2013, s.11</i>
Emergency Response Fund Special Account: <i>Emergency Response Fund Act 2019, s.9</i>
Future Drought Fund Special Account: <i>Future Drought Fund Act, s.13</i>
Lands Acquisition Account: <i>Lands Acquisition Act 1989, s.89A</i>
Medical Research Future Fund Special Account: <i>Medical Research Future Fund Act 2015, s.14(1)</i>

Property Special Account 2014

SDO Special Account 2018
Services for Other Entities and Trust Moneys
Australian Electoral Commission: 1
Services for Other Entities and Trust Moneys
Commonwealth Superannuation Corporation: 2
CSC Special Account: <i>Governance of Australian Government Superannuation Schemes Act 2011, s.29E</i>
Services for Other Entities and Trust Moneys
Future Fund Management Agency: 1
Future Fund Special Account: <i>Future Fund Act 2006, s.12</i>

Foreign Affairs and Trade: 6

Department of Foreign Affairs and Trade: 4
Consular Services Special Account 2015
Expo 2020 Dubai Special Account
Overseas Property Special Account 2017
DFAT SOETM Special Account 2019
Australian Centre for International and Agricultural Research: 1
Australian Centre for International Agricultural Research Account: <i>Australian Centre for International Agricultural Research Act 1982, s.33</i>
Australian Trade and Investment Commission (Austrade): 1
Services for Other Entities and Trust Moneys

Health: 13

Department of Health: 8
Australian Immunisation Register Special Account 2016
Gene Technology Account: <i>Gene Technology Act 2000, s.129</i>
Industrial Chemicals Special Account: <i>Industrial Chemicals Act 2019, s.155</i>
Medicare Guarantee Fund (Health) Special Account: <i>Medicare Guarantee Act 2017, s.12</i>
MRFF Health Special Account: <i>Medical Research Future Fund Act 2015, s.23(1)</i>
Services for Other Entities and Trust Moneys
Sport and Recreation Special Account 2016
Therapeutic Goods Administration Account: <i>Therapeutic Goods Act 1989, s.45</i>
Australian National Preventative Health Agency: 1
ANPHA Special Account: <i>Australian National Preventive Health Agency Act 2010, s.50</i>
Australian Radiation Protection and Nuclear Safety Agency: 1
ARPANSA Account: <i>Australian Radiation Protection and Nuclear Safety Act 1998, s.56</i>
National Blood Authority: 2
National Blood Account: <i>National Blood Authority Act 2003, s.40</i>
NMF Blood and Blood Products Special Account 2017
National Health and Medical Research Council: 1
Medical Research Endowment Account: <i>National Health and Medical Research Council Act 1992, s.49</i>

Home Affairs: 6

Department of Home Affairs: 3
Home Affairs Emergency Response Fund Special Account: <i>Emergency Response Fund Act 2019, s.27</i>

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POCA Programs Special Account 2018
Services for Other Entities and Trust Moneys
Australian Criminal Intelligence Commission: 1
National Policing Information Systems and Services Special Account: <i>Australian Crime Commission Act 2002</i> , s.59C
Australian Federal Police: 1
Services for Other Entities and Trust Moneys
Australian Institute of Criminology: 1
Criminology Research Special Account: <i>Criminology Research Act 1971</i> , s.46

Industry, Science, Energy and Resources: 11
Department of Industry, Science, Energy and Resources: 8
ABC Special Account 2019
Clean Energy Finance Corporation Special Account: <i>Clean Energy Finance Corporation Act 2012</i> , s.45
Energy Special Account 2015
Innovation, Science and Technology – Donations, Bequests and Sponsorship Special Account 2016
National Offshore Petroleum Titles Administrator Special Account: <i>Offshore Petroleum and Greenhouse Gas Storage Act 2006</i> , s.695H
National Repository Capital Contribution Fund Special Account: <i>National Radioactive Waste Management Act 2012</i> , s.34C
Ranger Rehabilitation Special Account 2017
Services for Other Entities and Trust Moneys
Clean Energy Regulator: 1
Renewable Energy Special Account: <i>Renewable Energy (Electricity) Act 2000</i> , s.30R
IP Australia: 2
Intellectual Property Special Account 2017
Services for Other Entities and Trust Moneys

Infrastructure, Transport, Regional Development and Communications: 12
Department of Infrastructure, Transport, Regional Development and Communications: 10
Art Rental Special Account 2016
Christmas Island Phosphate Mining Rehabilitation Special Account 2016
Cultural Special Account
Indian Ocean Territories Special Account 2014
Indigenous Repatriation Special Account 2016
Jervis Bay Territory Special Account 2014
Melbourne Airport New Runway Land Acquisition Special Account
National Cultural Heritage Account: <i>Protection of Movable Cultural Heritage Act 1986</i> , s.25
Public Interest Telecommunications Services Special Account: <i>Telecommunications (Consumer Protection and Service Standards) Act 1999</i> , s.37
Services for Other Entities and Trust Moneys
Australian Communications Media Authority: 2
Online Safety Special Account: <i>Enhancing Online Safety Act 2015</i> , s.72(1)
Services for Other Entities and Trust Moneys
Prime Minister and Cabinet: 8
Department of the Prime Minister and Cabinet: 1
Services for Other Entities and Trust Moneys

Australian National Audit Office: 1
Services for Other Entities and Trust Moneys
National Indigenous Australians Agency: 6
Aboriginal Advancement Account: <i>Aboriginal Land (Lake Condah and Framlingham Forest) Act 1987</i> , s.38
Aboriginal and Torres Strait Islander Corporations Unclaimed Money Account: <i>Corporations (Aboriginal and Torres Strait Islander) Act 2006</i> , s.551-20
Aboriginals Benefit Account: <i>Aboriginal Land Rights (Northern Territory) Act 1976</i> , s.62
Indigenous Land and Sea Corporation Funding Special Account: <i>Aboriginal and Torres Strait Islander Land and Sea Future Fund Act 2018</i> , s.20
IRSD Special Account 2020
NIAA SOETM Special Account 2020

Social Services: 7
Department of Social Services: 3
National Disability Research Special Account 2020
Services for Other Entities and Trust Moneys
Social and Community Services Pay Equity Special Account: <i>Social and Community Services Pay Equity Special Account Act 2012</i> , s.5
Services Australia: 3
Child Support Account: <i>Child Support (Registration and Collection) Act 1988</i> , s.73
Recovery of Compensation for Healthcare and Other Services Special Account 2015
Services for Other Entities and Trust Moneys
Digital Transformation Agency: 1
ICT Coordinated Procurement Special Account 2017

Treasury: 22
Department of the Treasury: 6
COAG Reform Fund: <i>COAG Reform Fund Act 2008</i> , s.5
Financial System Stability Special Account: <i>Banking Act 1959</i> , s.70E
Fuel Indexation (Road Funding) Special Account: <i>Fuel Indexation (Road Funding) Special Account Act 2015</i> , s.7
Medicare Guarantee Fund (Treasury) Special Account: <i>Medicare Guarantee Act 2017</i> , s.6
National Housing Finance and Investment Corporation Special Account: <i>National Housing Finance and Investment Corporation Act 2018</i> , s.47A
Services for Other Entities and Trust Moneys
Australian Competition and Consumer Commission: 1
Services for Other Entities and Trust Moneys
Australian Office of Financial Management: 3
Australian Business Securitisation Fund Special Account: <i>Australian Business Securitisation Fund Act 2019</i> , s.11
Debt Retirement Reserve Trust Account: <i>Financial Agreement Act 1994</i> , s.6
Structured Finance Support (Coronavirus Economic Response) Fund Special Account: <i>Structured Finance Support (Coronavirus Economic Response) Act 2020</i> , s.11

Australian Prudential Regulation Authority: 4
Australian Prudential Regulation Authority Special Account: <i>Australian Prudential Regulation Authority Act 1998</i> , s.52
Financial Claims Scheme Special Account: <i>Australian Prudential Regulation Authority Act 1998</i> , s.54A
Private Health Insurance Collapsed Insurer Special Account: <i>Australian Prudential Regulation Authority Act 1998</i> , s.54F
Private Health Insurance Risk Equalisation Special Account: <i>Private Health Insurance Act 2007</i> , s.318-1
Australian Securities and Investments Commission: 3
ASIC Trust and Other Moneys Special Account 2018
Enforcement Special Account 2016
Services for Other Entities and Trust Moneys
Australian Taxation Office: 4
Australian Charities and Not-for-profits Commission Special Account: <i>Australian Charities and Not for profits Commission Act 2012</i> , s.125-5
Services for Other Entities and Trust Moneys
Superannuation Clearing House Special Account 2020
Superannuation Holding Accounts Special Account: <i>Small Superannuation Accounts Act 1995</i> , s.8
Royal Australian Mint: 1
Royal Australian Mint Special Account

The Chart of Special Accounts

is available on the Finance website:
<https://www.finance.gov.au/publications/resource-management-guides/guide-appropriations-rmg-100/special-appropriations-special-accounts>

A special account is a legislative mechanism to appropriate up to a limited amount of Commonwealth money for spending. Special accounts are a subset of special appropriations.

Money spent against a special account is supported by the special appropriations in the PGPA Act:

- section 78 authorises a special account to be established by legislative instrument.
- section 80 authorises a special account to be established by an Act of Parliament.

Expenditure using a special account can be only for the legislated purposes of that special account.

The name of each special account listed in this chart is hyperlinked to its establishing legislation on the Federal Register of Legislation.

For advice on special accounts, please email the Special Appropriations Team at:
Special.Appropriations@finance.gov.au.