

Australian Government

Special Accounts Balances and Cash Flows Report

For the year ended 30 June 2020

This report provides the final balances and cash flows for special accounts, across all Commonwealth entities, for the financial year ended 30 June 2020. 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. 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, WATER AND THE ENVIRONMENT PORTFOLIO

Department of Agriculture, Water and the Environment

	Opening Balance \$'000	Restructure \$'000	Receipts \$'000	Payments \$'000	Closing Balance \$'000
Agriculture Future Drought Resilience Special Account(a)	-	-	-	-	-
Australian Quarantine Inspection Service Special Account	34,209	-	537,246	(548,335)	23,120
BAF Energy Portfolio Special Account: <i>Nation-building Funds Act 2008</i> (b)	-	-	-	-	-
BAF Water Portfolio Special Account: <i>Nation-building Funds Act 2008</i> (b)	-	-	-	-	-
Clean Energy Finance Corporation: <i>Clean Energy Finance Corporation Act 2012</i> (c)	5,679,000	(5,419,000)	240,000	(500,000)	-
Energy Special Account 2015(c)	10,140	(16,081)	10,054	(4,113)	-
Environmental Water Holdings Special Account: <i>Water Act 2007</i>	55,068	-	41,216	(26,682)	69,602
Environment SOETM Special Account 2020(a)(d)	-	-	365	-	365
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</i>	5,631	-	958	(1,175)	5,414
National Residue Survey Account: <i>National Residue Survey Administration Act 1992</i>	1,079	-	28,909	(27,842)	2,146
Natural Heritage Trust of Australia Account: <i>Natural Heritage Trust of Australia Act 1997</i>	446,442	-	182,208	(164,037)	464,613
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</i>	32,330	-	14,275	(14,157)	32,448
Reef Trust Special Account 2014	44,569	-	41,371	(27,451)	58,489
Services for Other Entities and Trust Moneys(b)(d)	365	-	-	(365)	-
Water for the Environment Special Account: <i>Water Act 2007</i>	895,522	-	350,000	(6,350)	1,239,172
Water Resources Special Account 2016	947	-	704	(325)	1,326
WELS Account: <i>Water Efficiency Labelling and Standards Act 2005</i>	4,589	-	2,198	(1,505)	5,282
Total: Department of Agriculture, Water and the Environment	7,209,906	(5,435,081)	1,449,504	(1,322,337)	1,901,992

Australian Fisheries Management Authority

AFMA Special Account: <i>Fisheries Administration Act 1991</i>	8,959	-	40,500	(38,853)	10,606
Services for Other Entities and Trust Moneys(d)	311	-	-	(75)	236
Total: Australian Fisheries Management Authority	9,270	-	40,500	(38,928)	10,842

Bureau of Meteorology

Services for Other Entities and Trust Moneys(d)	725	-	1,923	(1,700)	948
Total: Bureau of Meteorology	725	-	1,923	(1,700)	948

Great Barrier Reef Marine Park Authority

Great Barrier Reef Field Management Account: <i>Great Barrier Reef Marine Park Act 1975</i>	34,283	-	28,226	(30,540)	31,969
Total: Great Barrier Reef Marine Park Authority	34,283	-	28,226	(30,540)	31,969

ATTORNEY-GENERAL'S PORTFOLIO

Attorney-General's Department

AGS Client Funds Special Account 2015

Services for Other Entities and Trust Moneys

Total: Attorney-General's Department

Australia Financial Security Authority

Common Investment Fund Equalisation Account: *Bankruptcy Act 1966*

Confiscated Assets Special Account: *Proceeds of Crime Act 1987*

Confiscated Assets Account: *Proceeds of Crime Act 2002*

Services for Other Entities and Trust Moneys

Total: Australia Financial Security Authority

Australian Law Reform Commission

Law Reform Special Account: *Australian Law Reform Commission Act 1996*

Total: Australian Law Reform Commission

	Opening Balance \$'000	Restructure \$'000	Receipts \$'000	Payments \$'000	Closing Balance \$'000
	8,603	-	-	(8,603)	-
	1,638	-	30	(36)	1,632
Total: Attorney-General's Department	10,241	-	30	(8,639)	1,632
	149	-	182	(230)	101
	9	-	3	(11)	1
	144,940	-	48,883	(65,724)	128,099
	-	-	-	-	-
Total: Australia Financial Security Authority	145,098	-	49,068	(65,965)	128,201
	936	-	2,623	(2,591)	968
Total: Australian Law Reform Commission	936	-	2,623	(2,591)	968

	Opening Balance \$'000	Restructure \$'000	Receipts \$'000	Payments \$'000	Closing Balance \$'000
Fair Work Ombudsman and Registered Organisations Commission Entity					
Registered Organisations Commission Special Account: <i>Fair Work (Registered Organisations) Amendment Act 2016</i>	3,231	-	5,278	(7,169)	1,340
Total: Fair Work Ombudsman and Registered Organisations Commission Entity	3,231	-	5,278	(7,169)	1,340
Federal Court of Australia					
FCA Litigants' Fund Special Account 2017(d)	38,725	-	19,102	(25,412)	32,415
Litigants' Fund Special Account(d)	744	-	3,161	(959)	2,946
Services for Other Entities and Trust Moneys(d)	244	-	127	(363)	8
Total: Federal Court of Australia	39,713	-	22,390	(26,734)	35,369
Safe Work Australia					
Safe Work Australia Special Account: <i>Safe Work Australia Act 2008</i>	15,492	-	21,063	(19,352)	17,203
Total: Safe Work Australia	15,492	-	21,063	(19,352)	17,203
Seafarers Safety, Rehabilitation and Compensation Authority					
Seafarers Special Account 2018	1,152	-	791	(1,148)	795
Total: Seafarers Safety, Rehabilitation and Compensation Authority	1,152	-	791	(1,148)	795

	Opening Balance \$'000	Restructure \$'000	Receipts \$'000	Payments \$'000	Closing Balance \$'000
DEFENCE PORTFOLIO					
Department of Defence					
Defence Endowments, Bequests and Other Trust Moneys Special Account 2019(a)(d)	-	-	157,294	(4,209)	153,085
Defence Endowments Special Account(b)	51	-	-	(51)	-
Fedorczenko Legacy Special Account(b)	167	-	-	(167)	-
Services for Other Entities and Trust Moneys(b)	115,237	-	11,961	(127,198)	-
Total: Department of Defence	115,455	-	169,255	(131,625)	153,085
Australian Signals Directorate					
ASD Trust and Other Moneys Special Account 2018	19,582	-	1,579	(8,080)	13,081
Total: Australian Signals Directorate	19,582	-	1,579	(8,080)	13,081
Department of Veterans' Affairs					
Anzac Centenary Public Fund Special Account	5,133	-	19,130	(24,263)	-
Defence Service Homes Insurance Account: <i>Defence Service Homes Act 1918</i>	4,476	-	143,749	(144,800)	3,425
Military Death Claim Compensation Special Account 2015(d)	81	-	1,444	(1,019)	506
Services for Other Entities and Trust Moneys	170	-	74	(128)	116
Total: Department of Veterans' Affairs	9,860	-	164,397	(170,210)	4,047
EDUCATION, SKILLS AND EMPLOYMENT PORTFOLIO					
Department of Education, Skills and Employment					
Early Years Quality Fund Special Account: <i>Early Years Quality Fund Special Account Act 2013</i>	42,143	-	-	-	42,143
Education SOETM Special Account 2018	1,645	-	1,108	(952)	1,801
EIF - Education Portfolio Special Account: <i>Nation-building Funds Act 2008 (b)</i>	-	-	-	-	-
EIF - Research Portfolio Special Account: <i>Nation-building Funds Act 2008 (b)</i>	-	-	-	-	-
Growth Fund Skills and Training Special Account 2015(b)	1,689	-	-	(1,689)	-
HELP Tuition Protection Fund: <i>Higher Education Support Act 2003 (a)</i>	-	-	1,500	(72)	1,428
Overseas Students Tuition Fund: <i>Education Services for Overseas Students Act 2002</i>	39,564	-	2,004	(4,243)	37,325
Student Identifiers Special Account: <i>Student Identifiers Act 2014</i>	6,927	-	1,168	(3,788)	4,307
VSL Tuition Protection Fund: <i>VET Student Loans Act 2016 (a)</i>	-	-	3,000	(72)	2,928
Total: Department of Education, Skills and Employment	91,968	-	8,780	(10,816)	89,932
Australian Research Council					
ARC Research Endowment Account: <i>Australian Research Council Act 2001</i>	1,807	-	3,684	(4,460)	1,031
Total: Australian Research Council	1,807	-	3,684	(4,460)	1,031

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>	-	-	3,860,782	(3,860,782)	-
Building Australia Fund Special Account: <i>Nation-building Funds Act 2008 (b)</i>	-	-	4,556,330	(4,556,330)	-
Comcover Special Account 2018	518,264	-	299,910	(145,852)	672,322
Coordinated Procurement Contracting Special Account 2018	39,621	-	21,730	(18,323)	43,028
DisabilityCare Australia Fund Special Account: <i>DisabilityCare Australia Fund Act 2013</i>	840,000	-	33,030,916	(33,870,916)	-
Education Investment Fund Special Account: <i>Nation-building Funds Act 2008 (b)</i>	-	-	6,977,968	(6,977,968)	-
Emergency Response Fund Special Account: <i>Emergency Response Fund Act 2019 (a)</i>	-	-	4,579,182	(4,579,182)	-
Future Drought Fund Special Account: <i>Future Drought Fund Act (a)</i>	-	-	10,893,375	(10,893,375)	-
Lands Acquisition Account: <i>Lands Acquisition Act 1989</i>	-	-	-	-	-
Medical Research Future Fund: <i>Medical Research Future Fund Act 2015</i>	-	-	49,541,974	(49,541,974)	-
Property Special Account 2014	197,697	-	203,016	(193,059)	207,654
SDO Special Account 2018	2,560	-	22,490	(18,504)	6,546
Services for Other Entities and Trust Moneys	-	-	-	-	-
Total: Department of Finance	1,598,142	-	113,987,673	(114,656,265)	929,550

Australian Electoral Commission

Services for Other Entities and Trust Moneys(d)	4,273	-	48	(1,408)	2,913
Total: Australian Electoral Commission	4,273	-	48	(1,408)	2,913

Commonwealth Superannuation Corporation

CSC Special Account: <i>Governance of Australian Government Superannuation Schemes Legislation Amendment Act 2015</i>	44,528	-	118,457	(120,613)	42,372
Services for Other Entities and Trust Moneys(d)	4,291	-	110,414	(110,111)	4,594
Total: Commonwealth Superannuation Corporation	48,819	-	228,871	(230,724)	46,966

Future Fund Management Agency

Future Fund Special Account: <i>Future Fund Act 2006</i>	-	-	393,889	(393,889)	-
Total: Future Fund Management Agency	-	-	393,889	(393,889)	-

	Opening Balance \$'000	Restructure \$'000	Receipts \$'000	Payments \$'000	Closing Balance \$'000
FOREIGN AFFAIRS AND TRADE PORTFOLIO					
Department of Foreign Affairs and Trade					
Consular Services Special Account 2015(d)	47	-	240	(250)	37
DFAT SOETM Special Account 2019(a)(d)	-	-	23,554	(17,935)	5,619
Expo 2020 Dubai Special Account	34,974	-	1,044	(18,504)	17,514
Overseas Property Special Account 2017	337,822	-	185,807	(188,269)	335,360
Services for Other Entities and Trust Moneys(b)(d)	5,202	-	18,163	(23,365)	-
Total: Department of Foreign Affairs and Trade	378,045	-	228,808	(248,323)	358,530
Australian Centre for International Agricultural Research					
Australian Centre for International Agricultural Research Account: <i>Australian Centre for International Agricultural Research Act 1982</i>	8,851	-	11,460	(12,803)	7,508
Total: Australian Centre for International Agricultural Research	8,851	-	11,460	(12,803)	7,508
Australian Trade and Investment Commission					
Services for Other Entities and Trust Moneys 2018	128	-	-	-	128
Total: Australian Trade and Investment Commission	128	-	-	-	128
HEALTH PORTFOLIO					
Department of Health					
Australian Immunisation Register Special Account 2016	3,363	-	11,586	(10,561)	4,388
Gene Technology Account: <i>Gene Technology Act 2000</i>	8,759	-	8,207	(8,059)	8,907
Human Pituitary Hormones Special Account 2015(b)	2,010	-	-	(2,010)	-
Industrial Chemicals Account: <i>Industrial Chemicals (Notification and Assessment) Act 1989</i>	18,068	-	18,230	(16,982)	19,316
Medicare Guarantee Fund (Health) Special Account: <i>Medicare Guarantee Act 2017</i>	736,158	-	37,961,055	(37,277,591)	1,419,622
MRFF Health Special Account: <i>Medical Research and Future Fund Act 2015</i>	13,759	-	392,703	(320,883)	85,579
Services for Other Entities and Trust Moneys(d)	22,040	-	22,301	(15,460)	28,881
Sport and Recreation Special Account 2016	284	-	359	(110)	533
Therapeutic Goods Administration Account: <i>Therapeutic Goods Act 1989</i>	76,501	-	163,635	(150,444)	89,692
Total: Department of Health	880,942	-	38,578,076	(37,802,100)	1,656,918
Australian National Preventive Health Agency					
ANPHA 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

	Opening Balance \$'000	Restructure \$'000	Receipts \$'000	Payments \$'000	Closing Balance \$'000
Australian Radiation Protection and Nuclear Safety Agency					
ARPANSA Special Account: <i>Australian Radiation Protection and Nuclear Safety Act 1998</i>	1,346	-	25,992	(26,146)	1,192
Total: Australian Radiation Protection and Nuclear Safety Agency	1,346	-	25,992	(26,146)	1,192
National Blood Authority					
National Blood Account: <i>National Blood Authority Act 2003</i>	175,343	-	1,210,487	(1,185,431)	200,399
NMF Blood and Blood Products Special Account 2017	1,440	-	73,831	(74,000)	1,271
Total: National Blood Authority	176,783	-	1,284,318	(1,259,431)	201,670
National Health and Medical Research Council					
Medical Research Endowment Account: <i>National Health and Medical Research Council Act 1992</i>	240,221	-	858,971	(901,447)	197,745
Total: National Health and Medical Research Council	240,221	-	858,971	(901,447)	197,745

HOME AFFAIRS PORTFOLIO

Department of Home Affairs

Home Affairs Emergency Response Fund Special Account: *Emergency Response Fund Act 2019(a)*

POCA Programs Special Account 2018

Services for Other Entities and Trust Moneys 2018

Total: Department of Home Affairs

-	-	-	-	-
546	-	22,258	(17,659)	5,145
657	-	908	(226)	1,339
1,203	-	23,166	(17,885)	6,484

Australian Criminal Intelligence Commission

National Policing Information Systems and Services Special Account: *Australian Crime Commission Act 2002*

Total: Australian Criminal Intelligence Commission

125,812	-	134,700	(139,433)	121,079
125,812	-	134,700	(139,433)	121,079

Australian Federal Police

Services for Other Entities and Trust Moneys(d)

Total: Australian Federal Police

53,084	-	64,650	(74,586)	43,148
53,084	-	64,650	(74,586)	43,148

Australian Institute of Criminology

Criminology Research Special Account: *Criminology Research Act 1971*

Total: Australian Institute of Criminology

1,883	-	2,680	(1,391)	3,172
1,883	-	2,680	(1,391)	3,172

	Opening Balance \$'000	Restructure \$'000	Receipts \$'000	Payments \$'000	Closing Balance \$'000
INDUSTRY, SCIENCE, ENERGY AND RESOURCES PORTFOLIO					
Department of Industry, Science, Energy and Resources					
ABCB Special Account 2019(a)	-	-	20,985	(10,621)	10,364
Australian Building Codes Board Special Account 2017(b)	9,381	-	-	(9,381)	-
Clean Energy Finance Corporation Special Account: <i>Clean Energy Finance Corporation Act 2012</i> (c)	-	5,419,000	-	-	5,419,000
Clean Energy Initiative Special Account(b)	28,078	-	-	(28,078)	-
Energy Special Account 2015(c)	-	16,081	4,076	(3,888)	16,269
Innovation, Science and Technology - Donations, Bequests and Sponsorships Special Account 2016(d)	2,280	-	1,313	(2,250)	1,343
National Offshore Petroleum Titles Administrator Special Account: <i>Offshore Petroleum and Greenhouse Gas Storage Act 2006</i>	3,218	-	18,495	(16,436)	5,277
National Repository Capital Contribution Fund Special Account: <i>National Radioactive Waste Management Act 2012</i>	-	-	-	-	-
Ranger Rehabilitation Special Account 2017	75,231	-	455,530	-	530,761
Services for Other Entities and Trust Moneys	14,534	-	180	(3,460)	11,254
Total: Department of Industry, Science, Energy and Resources	132,722	5,435,081	500,579	(74,114)	5,994,268
Clean Energy Regulator					
Renewable Energy Special Account: <i>Renewable Energy (Electricity) Act 2000</i> (c)	69	-	19,686	(19,673)	82
Total: Clean Energy Regulator	69	-	19,686	(19,673)	82
IP Australia					
Intellectual Property Special Account 2017	45,209	-	201,637	(223,854)	22,992
Services for Other Entities and Trust Moneys(d)	352	-	4,544	(4,417)	479
Total: IP Australia	45,561	-	206,181	(228,271)	23,471

INFRASTRUCTURE, TRANSPORT, REGIONAL DEVELOPMENT AND COMMUNICATIONS PORTFOLIO

Department of Infrastructure, Transport, Regional Development and Communications

	Opening Balance \$'000	Restructure \$'000	Receipts \$'000	Payments \$'000	Closing Balance \$'000
Art Rental Special Account 2016	1,185	-	2,901	(2,025)	2,061
BAF Communications Portfolio Special Account: <i>Nation-building Funds Act 2008</i> (b)	-	-	-	-	-
BAF Infrastructure Portfolio Special Account: <i>Nation-building Funds Act 2008</i> (b)	-	-	-	-	-
Christmas Island Phosphate Mining Rehabilitation Special Account 2016	2,927	-	992	(1,542)	2,377
Cultural Special Account	734	-	501	(328)	907
Indian Ocean Territories Special Account 2014	1,028	-	17,551	(11,993)	6,586
Indigenous Repatriation Special Account 2016	2,829	-	844	(1,082)	2,591
Interstate Road Transport Account: <i>Interstate Road Transport Act 1985</i> (b)	-	-	-	-	-
Jervis Bay Territory Special Account 2014	157	-	1,478	(1,299)	336
Melbourne Airport New Runway Land Acquisition Special Account	116	-	32	(100)	48
National Cultural Heritage Special Account: <i>Protection of Moveable Cultural Heritage Act 1986</i>	30	-	470	(500)	-
Regional Broadband Scheme Special Account: <i>Telecommunications (Consumer Protection and Service Standards) Act 1999</i>	-	-	-	-	-
Public Interest Telecommunications Services Special Account: <i>Telecommunications (Consumer Protection and Service Standards) Act 1999</i>	68	-	362,226	(344,501)	17,793
Services for Other Entities and Trust Moneys(d)	110	-	12	(14)	108
Total: Department of Infrastructure, Transport, Regional Development and Communications	9,184	-	387,007	(363,384)	32,807

Australian Communications and Media Authority

Online Safety Special Account: <i>Enhancing Online Safety for Children Act 2015</i>	2,126	-	18,348	(18,678)	1,796
Services for Other Entities and Trust Moneys(d)	86	-	255	(266)	75
Total: Australian Communications and Media Authority	2,212	-	18,603	(18,944)	1,871

	Opening Balance \$'000	Restructure \$'000	Receipts \$'000	Payments \$'000	Closing Balance \$'000
PRIME MINISTER AND CABINET PORTFOLIO					
Department of the Prime Minister and Cabinet					
Aboriginal Advancement Account: <i>Aboriginal Land (Lake Condah and Framlingham Forest) Act 1987 (c)</i>	-	-	-	-	-
Aboriginal and Torres Strait Islander Corporations Unclaimed Money Account: <i>Corporations (Aboriginal and Torres Strait Islander) Act 2006 (c)</i>	979	(979)	-	-	-
Aboriginals Benefit Account: <i>Aboriginal Land Rights (Northern Territory) Act 1976 (c)</i>	9,154	(9,154)	-	-	-
Indigenous Land and Sea Corporation Funding Special Account: <i>Aboriginal and Torres Strait Islander Land and Sea Future Fund Act 2018 (c)</i>	-	-	-	-	-
Indigenous Remote Service Delivery Special Account(b)	25,782	(25,782)	-	-	-
Services for Other Entities and Trust Moneys	1,864	(1,637)	100	(327)	-
Total: Department of the Prime Minister and Cabinet	37,779	(37,552)	100	(327)	-
Australian National Audit Office					
Services for Other Entities and Trust Moneys	-	-	-	-	-
Total: Australian National Audit Office	-	-	-	-	-
National Indigenous Australians Agency					
Aboriginal Advancement Account: <i>Aboriginal Land (Lake Condah and Framlingham Forest) Act 1987 (c)</i>	-	-	-	-	-
Aboriginal and Torres Strait Islander Corporations Unclaimed Money Account: <i>Corporations (Aboriginal and Torres Strait Islander) Act 2006 (c)</i>	-	979	51	(43)	987
Aboriginals Benefit Account: <i>Aboriginal Land Rights (Northern Territory) Act 1976 (c)</i>	-	9,154	1,768,478	(1,767,839)	9,793
Indigenous Land and Sea Corporation Funding Special Account: <i>Aboriginal and Torres Strait Islander Land and Sea Future Fund Act 2018 (c)</i>	-	-	54,143	(54,143)	-
IRSD Special Account 2020(a)	-	25,782	2,032	(16,414)	11,400
NIAA SOETM Special Account 2020(a)	-	1,637	600	(64)	2,173
Total: National Indigenous Australians Agency	-	37,552	1,825,304	(1,838,503)	24,353

SOCIAL SERVICES PORTFOLIO

Department of Social Services

	Opening Balance \$'000	Restructure \$'000	Receipts \$'000	Payments \$'000	Closing Balance \$'000
National Disability Research Special Account 2016	1,559	-	-	(576)	983
Services for Other Entities and Trust Moneys	397	-	10,444	(5,689)	5,152
Social and Community Services Pay Equity Special Account: <i>Social and Community Services Pay Equity Special Account Act 2012</i>	400,407	-	511,150	(410,537)	501,020
Total: Department of Social Services	402,363	-	521,594	(416,802)	507,155

Services Australia

Child Support Special Account: <i>Child Support (Registration and Collection) Act 1988</i>	74,117	-	1,625,219	(1,642,482)	56,854
Recovery of Compensation for Health Care and Other Services Special Account 2015	72,112	-	354,506	(323,521)	103,097
Services Australia SOETM Special Account 2020(a)	-	-	28	-	28
Services for Other Entities and Trust Moneys(b)	88	-	1,601	(1,689)	-
Total: Services Australia	146,317	-	1,981,354	(1,967,692)	159,979

Digital Transformation Agency

ICT Coordinated Procurement Special Account 2017	95,738	-	310,185	(314,686)	91,237
Total: Digital Transformation Agency	95,738	-	310,185	(314,686)	91,237

TREASURY PORTFOLIO

Department of the Treasury

	Opening Balance \$'000	Restructure \$'000	Receipts \$'000	Payments \$'000	Closing Balance \$'000
COAG Reform Fund: <i>COAG Reform Fund Act 2008</i>	-	-	10,969,944	(10,969,944)	-
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>	-	-	730,000	(730,000)	-
Medicare Guarantee Fund (Treasury) Special Account: <i>Medicare Guarantee Act 2017</i>	-	-	37,961,055	(37,961,055)	-
National Housing Finance and Investment Corporation Special Account: <i>National Housing Finance and Investment Corporation Act 2018</i>	239,677	-	522,000	(311,860)	449,817
Services for Other Entities and Trust Moneys	-	-	-	-	-
Total: Department of the Treasury	239,677	-	50,182,999	(49,972,859)	449,817

Australian Competition and Consumer Commission

Services for Other Entities and Trust Moneys	54	-	-	-	54
Total: Australian Competition and Consumer Commission	54	-	-	-	54

Australian Office of Financial Management

Australian Business Securitisation Fund Special Account: <i>Australian Business Securitisation Fund Act 2019</i>	-	-	250,000	(14,686)	235,314
Debt Retirement Reserve Trust Account: <i>Financial Agreement Act 1994 (d)</i>	42	-	3	-	45
Structured Finance Support (Coronavirus Economic Response) Fund Special Account: <i>Structured Finance Support (Coronavirus Economic Response) Act 2020 (a)</i>	-	-	15,028,159	(1,712,144)	13,316,015
Total: Australian Office of Financial Management	42	-	15,278,162	(1,726,830)	13,551,374

Australian Prudential Regulation Authority

Australian Prudential Regulation Authority Special Account: <i>Australian Prudential Regulation Authority Act 1998</i>	71,678	-	211,693	(210,543)	72,828
Financial Claims Scheme Special Account: <i>Australian Prudential Regulation Authority Act 1998</i>	835	-	-	-	835
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>	-	-	472,666	(472,666)	-
Total: Australian Prudential Regulation Authority	72,513	-	684,359	(683,209)	73,663

Australian Securities and Investments Commission

ASIC Trust and Other Moneys Special Account 2018(d)	12,196	-	9,884	(13,242)	8,838
Enforcement Special Account 2016	62,954	-	48,744	(72,099)	39,599
Total: Australian Securities and Investments Commission	75,150	-	58,628	(85,341)	48,437

	Opening Balance \$'000	Restructure \$'000	Receipts \$'000	Payments \$'000	Closing Balance \$'000
Australian Taxation Office					
Australian Charities and Not-for-profits Commission Special Account: <i>Australian Charities and Not-for-profits Commission Act 2012</i>	4,246	-	16,338	(15,143)	5,441
Services for Other Entities and Trust Moneys(d)	2,291	-	1,372	(1,317)	2,346
Superannuation Clearing House Special Account(d)	212,650	-	4,382,828	(4,380,807)	214,671
Superannuation Holding Accounts Special Account: <i>Small Superannuation Accounts Act 1995</i>	84,430	-	17,410	(26,183)	75,657
Total: Australian Taxation Office	303,617	-	4,417,948	(4,423,450)	298,115
Royal Australian Mint					
Royal Australian Mint Special Account	52,292	-	169,588	(167,039)	54,841
Total: Royal Australian Mint	52,292	-	169,588	(167,039)	54,841

Footnotes:

Portfolio and entity names reflect the Administrative Arrangement Orders in effect on 30 June 2020.

- (a) These special accounts were established during 2019-20.
- (b) These special accounts were abolished or ceased during 2019-20.
- (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.