

Chart of Special Accounts –1 July 2025

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

76 Special Accounts made by legislation
(section 80)

65 Special Accounts made by determination
(section 78)

Agriculture, Fisheries and Forestry: 6

Department of Agriculture, Fisheries and Forestry: 4
Agriculture Future Drought Resilience Special Account: <i>Future Drought Fund Act 2019</i> , s.33
Biosecurity, Imported Food and Export Certification Special Account 2020
National Residue Survey Special Account: <i>Primary Industries Levies and Charges Disbursement Act 2024</i> , s.64
Natural Resources Management Account: <i>Natural Resources Management (Financial Assistance) Act 1992</i> , s.11
Australian Fisheries Management Authority: 2
AFMA Special Account: <i>Fisheries Administration Act 1991</i> , s.94B
Services for Other Entities and Trust Moneys

Attorney-General's: 7

Attorney-General's Department: 3
AGS Client Funds Special Account 2015
POCA Programs Special Account 2018
Services for Other Entities and Trust Moneys
Australian Law Reform Commission: 1
Law Reform Special Account: <i>Australian Law Reform Commission Act 1996</i> , s.45
Federal Court of Australia: 3
FCA Litigants' Fund Special Account 2017
Federal Circuit and Family Court Litigants' Fund Special Account 2023
Services for Other Entities and Trust Moneys

Climate Change, Energy, the Environment and Water: 15

Department of Climate Change, Energy, the Environment and Water: 12
Clean Energy Finance Corporation Special Account: <i>Clean Energy Finance Corporation Act 2012</i> , s.45
Energy and Climate Change Special Account 2023
Environmental Water Holdings Special Account: <i>Water Act 2007</i> , s.111
National Environment Protection Council Special Account: <i>National Environment Protection Council Act 1994</i> , s.53
Natural Heritage Trust of Australia Account: <i>Natural Heritage Trust of Australia Act 1997</i> , s.4
Ozone Protection and SGG Account: <i>Ozone Protection and Synthetic Greenhouse Gas Management Act 1989</i> , s.65B
Reef Trust Special Account 2024
Rewiring the Nation Special Account 2023
Water for the Environment Special Account: <i>Water Act 2007</i> , s.86AB
Water Resources Special Account 2016
WELS Account: <i>Water Efficiency Labelling and Standards Act 2005</i> , s.64
Services for Other Entities Trust Moneys
Bureau of Meteorology: 1
Services for Other Entities and Trust Moneys
Clean Energy Regulator: 1

Renewable Energy Special Account: <i>Renewable Energy (Electricity) Act 2000</i> , s.30R
Great Barrier Reef Marine Park Authority: 1
Great Barrier Reef Field Management Special Account: <i>Great Barrier Reef Marine Park Act 1975</i> , s.49

Defence: 5

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
Department of Veterans' Affairs: 3
Defence Service Homes Insurance Account: <i>Defence Service Homes Act 1918</i> , s.40
Military Death Claim Compensation Special Account 2015
Services for Other Entities and Trust Moneys

Education: 6

Department of Education: 5
Early Years Quality Fund Special Account: <i>Early Years Quality Fund Special Account Act 2013</i> , s.5
Higher Education Tuition Protection Fund: <i>Higher Education Support Act 2003</i> , s.167-1
Overseas Students Tuition Fund: <i>Education Services for Overseas Students Act 2000</i> , s.52A
Wage Justice Special Account: <i>Wage Justice for Early Childhood Education and Care Workers (Special Account) Act 2024</i> , s.8
Services for Other Entities and Trust Moneys
Australian Research Council: 1
ARC Research Endowment Account: <i>Australian Research Council Act 2001</i> , s.62

Employment and Workplace Relations: 4

Department of Employment and Workplace Relations: 2
Student Identifiers Special Account: <i>Student Identifiers Act 2014</i> , s.48(1)
VSL Tuition Protection Fund: <i>VET Student Loans Act 2016</i> , s.66J
Safe Work Australia: 1
The Safe Work Australia Special Account: <i>Safe Work Australia Act 2008</i> , s.64
Seafarers Safety, Rehabilitation & Compensation Authority (Seacare Authority): 1
Seafarers Special Account 2018

Finance: 20

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</i> , s.12
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</i> , s.11
Disaster Ready Fund Special Account: <i>Disaster Ready Fund Act 2019</i> , s.12
Future Drought Fund Special Account: <i>Future Drought Fund Act 2019</i> , s.13
Housing Australia Future Fund Special Account: <i>Housing Australia Future Fund Act 2023</i> , s.10
Lands Acquisition Account: <i>Lands Acquisition Act 1989</i> , s.89A
Medical Research Future Fund Special Account: <i>Medical Research Future Fund Act 2015</i> , s.14(1)
Property Special Account 2024
SDO Special Account 2018
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</i> , s.29E
Services for Other Entities and Trust Moneys
Digital Transformation Agency: 1
ICT Coordinated Procurement Special Account 2017
Future Fund Management Agency: 1
Future Fund Special Account: <i>Future Fund Act 2006</i> , s.12
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

Foreign Affairs and Trade: 5

Department of Foreign Affairs and Trade: 3
Consular Services Special Account 2015
Overseas Property Special Account 2017
Services for Other Entities and Trust Moneys
Australian Centre for International Agricultural Research: 1
Australian Centre for International Agricultural Research Account: <i>Australian Centre for International Agricultural Research Act 1982</i> , s.33
Australian Trade and Investment Commission (Austrade): 1
Services for Other Entities and Trust Moneys

Health, Disability and Ageing: 14

Department of Health and Aged Care: 9
Australian Immunisation Register Special Account 2016
Biomedical Translation Fund Special Account 2023
Gene Technology Account: <i>Gene Technology Act 2000</i> , s.129
Industrial Chemicals Special Account: <i>Industrial Chemicals Act 2019</i> , s.155
Medicare Guarantee Fund (Health) Special Account: <i>Medicare Guarantee Act 2017</i> , s.12

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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 Preventive 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: 5
Department of Home Affairs: 1
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, s.59C</i>
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, s.46</i>
National Emergency Management Agency: 1
Disaster Ready Fund Payments Special Account: <i>Disaster Ready Fund Act 2019, s.27</i>

Industry, Science and Resources: 9
Department of Industry, Science and Resources: 7
ABCB Special Account 2019
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, s.695H</i>
National Reconstruction Fund Corporation Special Account: <i>National Reconstruction Fund Corporation Act 2023, s.51</i>
Offshore Infrastructure Registrar Special Account: <i>Offshore Electricity Infrastructure Act 2021, s.171</i>
Ranger Rehabilitation Special Account 2017
Services for Other Entities and Trust Moneys
IP Australia: 2
Intellectual Property Special Account 2017
Services for Other Entities and Trust Moneys

Infrastructure, Transport, Regional Development, Communications, Sport and the Arts: 11
Department of Infrastructure, Transport, Regional Development, Communications and the Arts: 9
Art Rental Special Account 2016
Christmas Island Phosphate Mining Rehabilitation Special Account 2016
Indian Ocean, Jervis Bay and Norfolk Island Territories Special Account 2023
Indigenous Repatriation Special Account 2016
Melbourne Airport New Runway Land Acquisition Special Account
National Cultural Heritage Account: <i>Protection of Movable Cultural Heritage Act 1986, s.25</i>
Public Interest Telecommunications Services Special Account: <i>Telecommunications (Consumer Protection and Service Standards) Act 1999, s.37</i>
Regional Broadband Scheme Special Account: <i>Telecommunications (Consumer Protection and Service Standards) Act 1999, s.89</i>
Services for Other Entities and Trust Moneys
Australian Communications and Media Authority: 2
Online Safety Special Account: <i>Online Safety Act 2021, s.190</i>
Services for Other Entities and Trust Moneys

Prime Minister and Cabinet: 7
Department of the Prime Minister and Cabinet: 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, s.38</i>
Aboriginal and Torres Strait Islander Corporations Unclaimed Money Account: <i>Corporations (Aboriginal and Torres Strait Islander) Act 2006, s.551-20</i>
Aboriginals Benefit Account: <i>Aboriginal Land Rights (Northern Territory) Act 1976, s.62</i>
Indigenous Land and Sea Corporation Funding Special Account: <i>Aboriginal and Torres Strait Islander Land and Sea Future Fund Act 2018, s.20</i>
IRSD Special Account 2020
Services for Other Entities and Trust Moneys

Social Services: 1
Department of Social Services: 1
Services for Other Entities and Trust Moneys

Treasury: 26
Department of the Treasury: 7
Federation Reform Fund: <i>Federation Reform Fund Act 2008, s.5</i>
Financial System Stability Special Account: <i>Banking Act 1959, s.70E</i>

Fuel Indexation (Road Funding) Special Account: <i>Fuel Indexation (Road Funding) Special Account Act 2015, s.7</i>
Housing Australia Future Fund Payments Special Account: <i>Housing Australia Future Fund Act 2023, s.25</i>
Housing Australia Special Account: <i>Housing Australia Act 2018, s.47A</i>
Medicare Guarantee Fund (Treasury) Special Account: <i>Medicare Guarantee Act 2017, s.6</i>
Services for Other Entities and Trust Moneys
Australian Financial Security Authority: 3
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>
Australian Office of Financial Management: 3
Australian Business Securitisation Fund Special Account: <i>Australian Business Securitisation Fund Act 2019, s.11</i>
Debt Retirement Reserve Trust Account: <i>Financial Agreement Act 1994, s.6</i>
Structured Finance Support (Coronavirus Economic Response) Fund Special Account: <i>Structured Finance Support (Coronavirus Economic Response) Act 2020, s.11</i>
Australian Prudential Regulation Authority: 4
Australian Prudential Regulation Authority Special Account: <i>Australian Prudential Regulation Authority Act 1998, s.52</i>
Financial Claims Scheme Special Account: <i>Australian Prudential Regulation Authority Act 1998, s.54A</i>
Private Health Insurance Collapsed Insurer Special Account: <i>Australian Prudential Regulation Authority Act 1998, s.54F</i>
Private Health Insurance Risk Equalisation Special Account: <i>Private Health Insurance Act 2007, s.318-1</i>
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: 5
Australian Charities and Not-for-profits Commission Special Account: <i>Australian Charities and Not for profits Commission Act 2012, s.125-5</i>
Services for Other Entities and Trust Moneys
Superannuation Clearing House Special Account 2020
Superannuation Holding Accounts Special Account: <i>Small Superannuation Accounts Act 1995, s.8</i>
Tax Practitioners Board Special Account: <i>Tax Agent Services Act 2009, s.60-145</i>
Royal Australian Mint: 1
Royal Australian Mint Special Account 2023

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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 established by legislative instrument.
- section 80 authorises a special account to 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.