

Australian Government
Special Accounts Balances and Cash Flows Report
For the year ended 30 June 2025

This report provides the final balances and cash flows for special accounts, across all Commonwealth entities, for the financial year ended 30 June 2025. 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 and the transparency portal website: <http://www.transparency.gov.au>

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>

	Opening Balance \$'000	Restructure \$'000	Receipts \$'000	Payments \$'000	Closing Balance \$'000
AGRICULTURE, FISHERIES AND FORESTRY PORTFOLIO					
Department of Agriculture, Fisheries and Forestry					
Agriculture Future Drought Resilience Special Account: <i>Future Drought Fund Act 2019</i>	61,927	-	100,719	(63,795)	98,851
Biosecurity, Imported Food and Export Certification Special Account 2020	40,025	-	781,442	(759,038)	62,429
National Cattle Disease Eradication Account: National Cattle Disease Eradication Account Act 1991 (b)	-				-
National Residue Survey Special Account: Primary Industries Levies and Charges Disbursement Act 2024 (g)	2,914	-	30,743	(28,464)	5,193
Natural Resources Management Account: Natural Resources Management (Financial Assistance) Act 1992	-	-	-	-	-
Total: Department of Agriculture, Fisheries and Forestry	104,866	-	912,904	(851,297)	166,473
Australian Fisheries Management Authority					
AFMA SOETM Special Account 2018 (c)	-	-	10	-	10
AFMA Special Account: <i>Fisheries Administration Act 1991</i>	13,309	-	54,489	(51,797)	16,001
Total: Australian Fisheries Management Authority	13,309	-	54,499	(51,797)	16,011

	Opening Balance \$'000	Restructure \$'000	Receipts \$'000	Payments \$'000	Closing Balance \$'000
ATTORNEY-GENERAL'S PORTFOLIO					
Attorney-General's Department					
AGS Client Funds Special Account 2015 (c)	29,713	-	309,999	(317,207)	22,505
Attorney-General's Department SOETM Special Account 2021	1,631	-	-	-	1,631
POCA Programs Special Account 2018	21,763	-	43,745	(52,340)	13,168
Total: Attorney-General's Department	53,107	-	353,744	(369,547)	37,304
Australian Law Reform Commission					
Law Reform Special Account: <i>Australian Law Reform Commission Act 1996</i>	3,437	-	4,164	(5,142)	2,459
Total: Australian Law Reform Commission	3,437	-	4,164	(5,142)	2,459
Federal Court of Australia					
FCA Litigants' Fund Special Account 2017 (c)	76,326	-	46,360	(31,617)	91,069
Federal Circuit and Family Court Litigants' Fund Special Account 2023 (c)	1,815	-	3,270	(1,272)	3,813
Federal Court of Australia SOETM Special Account 2022 (c)	88	-	168	(133)	123
Total: Federal Court of Australia	78,229	-	49,798	(33,022)	95,005

CLIMATE CHANGE, ENERGY, THE ENVIRONMENT AND WATER PORTFOLIO

Department of Climate Change, Energy, the Environment and Water

Clean Energy Finance Corporation Special Account: *Clean Energy Finance Corporation Act 2012*
 Energy and Climate Change Special Account 2023
 Environmental Water Holdings Special Account: *Water Act 2007*
 Climate Change, Energy, the Environment and Water SOETM Special Account 2020 (c)
 National Environment Protection Council Special Account: *National Environment Protection Council Act 1994*
 Natural Heritage Trust of Australia Account: *Natural Heritage Trust of Australia Act 1997*
 Ozone Protection and SGG Account: *Ozone Protection and Synthetic Greenhouse Gas Management Act 1989*
 Reef Trust Special Account 2014 (b)
 Reef Trust Special Account 2024 (a)
 Rewiring the Nation Special Account 2023
 Water for the Environment Special Account: *Water Act 2007*
 Water Resources Special Account 2016
 WELS Account: *Water Efficiency Labelling and Standards Act 2005*
Total: Department of Climate Change, Energy, the Environment and Water

	Opening Balance \$'000	Restructure \$'000	Receipts \$'000	Payments \$'000	Closing Balance \$'000
	23,674,070	-	4,749,930	(3,365,000)	25,059,000
Clean Energy Finance Corporation Special Account: <i>Clean Energy Finance Corporation Act 2012</i>	24,506	0	15,088	(7,959)	31,635
Energy and Climate Change Special Account 2023	100,153	-	48,125	(44,404)	103,874
Environmental Water Holdings Special Account: <i>Water Act 2007</i>	586	-	903	(287)	1,202
Climate Change, Energy, the Environment and Water SOETM Special Account 2020 (c)	5,742	-	676	(490)	5,928
National Environment Protection Council Special Account: <i>National Environment Protection Council Act 1994</i>	485,438	-	211,782	(200,607)	496,613
Natural Heritage Trust of Australia Account: <i>Natural Heritage Trust of Australia Act 1997</i>	42,955	-	19,154	(16,584)	45,525
Ozone Protection and SGG Account: <i>Ozone Protection and Synthetic Greenhouse Gas Management Act 1989</i>	44,331	(177,158)	135,671	(2,844)	
Reef Trust Special Account 2014 (b)		177,158	17,527	(100,583)	94,102
Reef Trust Special Account 2024 (a)	668,074	-	750,000	(115,454)	1,302,620
Rewiring the Nation Special Account 2023	1,326,862	-	223,040	(310,602)	1,239,300
Water for the Environment Special Account: <i>Water Act 2007</i>	3,027	-	3,599	(896)	5,730
Water Resources Special Account 2016	2,746	-	1,947	(2,897)	1,796
Total: Department of Climate Change, Energy, the Environment and Water	26,378,490	-	6,177,442	(4,168,607)	28,387,325

Bureau of Meteorology

Bureau of Meteorology SOETM Special Account 2018
Total: Bureau of Meteorology

1,463	-	1,803	(1,200)	2,066
1,463	-	1,803	(1,200)	2,066

Clean Energy Regulator

Renewable Energy Special Account: *Renewable Energy (Electricity) Act 2000*
Total: Clean Energy Regulator

53	-	878,711	(831,584)	47,180
53	-	878,711	(831,584)	47,180

Great Barrier Reef Marine Park Authority

Great Barrier Reef Field Management Account: *Great Barrier Reef Marine Park Act 1975*
Total: Great Barrier Reef Marine Park Authority

8,284	-	37,664	(41,910)	4,038
8,284	-	37,664	(41,910)	4,038

DEFENCE PORTFOLIO**Department of Defence**

Defence Endowments, Bequests and Other Trust Moneys Special Account 2019 (c)

Total: Department of Defence**Australian Signals Directorate**

ASD Trust and Other Moneys Special Account 2018

Total: Australian Signals Directorate**Department of Veterans' Affairs**Defence Service Homes Insurance Account: *Defence Service Homes Act 1918*

Department of Veterans' Affairs SOETM Special Account 2022

Military Death Claim Compensation Special Account 2015 (c)

Total: Department of Veterans' Affairs

	Opening Balance \$'000	Restructure \$'000	Receipts \$'000	Payments \$'000	Closing Balance \$'000
742,178	-	72,984	(292,246)	522,916	
742,178		72,984	(292,246)	522,916	
19,128	-	41,238	(21,938)	38,428	
19,128		41,238	(21,938)	38,428	
14,589	-	128,424	(134,736)	8,277	
263	-	139	(83)	319	
414	-	1,194	(1,406)	202	
15,266		129,757	(136,225)	8,798	

EDUCATION PORTFOLIO**Department of Education**Early Years Quality Fund Special Account: *Early Years Quality Fund Special Account Act 2013*

Education SOETM Special Account 2018

Higher Education Tuition Protection Fund: *Higher Education Support Act 2003*Overseas Students Tuition Fund: *Education Services for Overseas Students Act 2000*Wage Justice Special Account: *Wage Justice for Early Childhood Education and Care Workers (Special Account) Act 2024 (a)***Total: Department of Education**

42,135	-	-	-	42,135
2,857	-	7,518	(7,712)	2,663
14,785	-	3,946	(180)	18,551
47,813	-	7,421	(4,777)	50,457
-		2,895,782	-	2,895,782
107,590		2,914,667	(12,669)	3,009,588

Australian Research CouncilARC Research Endowment Account: *Australian Research Council Act 2001***Total: Australian Research Council**

2,115	-	-	(45)	2,070
2,115		-	(45)	2,070

EMPLOYMENT AND WORKPLACE RELATIONS PORTFOLIO**Department of Employment and Workplace Relations**Student Identifiers Special Account: *Student Identifiers Act 2014*VSL Tuition Protection Fund: *VET Student Loans Act 2016***Total: Department of Employment and Workplace Relations**

11,039	-	15,946	(21,703)	5,282
11,369	-	1,103	(285)	12,187
22,408		17,049	(21,988)	17,469

Safe Work AustraliaThe Safe Work Australia Special Account: *Safe Work Australia Act 2008***Total: Safe Work Australia**

28,430	-	24,560	(24,103)	28,887
28,430		24,560	(24,103)	28,887

Seafarers Safety, Rehabilitation and Compensation Authority

Seafarers Special Account 2018

Total: Seafarers Safety, Rehabilitation and Compensation Authority

2,601	-	188	(160)	2,629
2,601		188	(160)	2,629

	Opening Balance \$'000	Restructure \$'000	Receipts \$'000	Payments \$'000	Closing Balance \$'000
FINANCE PORTFOLIO					
Department of Finance					
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>	-	-	774,623	(774,623)	-
Comcover Special Account 2018	1,161,285	-	968,649	(239,916)	1,890,018
Coordinated Procurement Contracting Special Account 2018	469,269	-	59,186	(50,228)	478,227
DHA Borrowings Special Account 2020	374,419	-	5,242	(100,460)	279,201
DisabilityCare Australia Fund Special Account: <i>DisabilityCare Australia Fund Act 2013</i>	-	-	25,327,565	(25,327,565)	-
Disaster Ready Fund Special Account: <i>Disaster Ready Fund Act 2019</i>	-	-	1,509,973	(1,509,973)	-
Future Drought Fund Special Account: <i>Future Drought Fund Act 2019</i>	-	-	1,552,307	(1,552,307)	-
Housing Australia Future Fund Special Account: <i>Housing Australia Future Fund Act 2023</i>	-	-	7,365,751	(7,365,751)	-
Lands Acquisition Account: <i>Lands Acquisition Act 1989</i>	-	-	-	-	-
Medical Research Future Fund: <i>Medical Research Future Fund Act 2015</i>	-	-	58,220,485	(58,220,485)	-
Property Special Account 2014 (b)	147,844	(147,844)	-	-	-
Property Special Account 2024 (a)	-	147,844	381,921	(235,797)	293,968
SDO Special Account 2018	11,056	-	73,855	(59,000)	25,911
Total: Department of Finance	2,163,873	-	96,239,557	(95,436,105)	2,967,325
Australian Electoral Commission					
Australian Electoral Commission SOETM Special Account 2022 (c)	4,593	(4,561)	2,930	(14)	2,948
Total: Australian Electoral Commission	4,593	(4,561)	2,930	(14)	2,948
Commonwealth Superannuation Corporation					
Commonwealth Superannuation Corporation SOETM Special Account 2021 (c)	2,937	-	259,616	(258,697)	3,856
CSC Special Account: <i>Governance of Australian Government Superannuation Schemes Act 2011</i>	40,917	-	169,187	(183,126)	26,978
Total: Commonwealth Superannuation Corporation	43,854	-	428,803	(441,823)	30,834
Digital Transformation Agency					
ICT Coordinated Procurement Special Account 2017	335,580	-	445,199	(568,092)	212,687
Total: Digital Transformation Agency	335,580	-	445,199	(568,092)	212,687
Future Fund Management Agency					
Future Fund Special Account: <i>Future Fund Act 2006</i>	-	-	665,454	(665,454)	-
Total: Future Fund Management Agency	-	-	665,454	(665,454)	-

	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 (c)	43	-	103	(92)	54
DFAT SOETM Special Account 2019 (c)	80,050	-	32,796	(100,790)	12,056
Overseas Property Special Account 2017	458,201	-	160,322	(93,646)	524,877
Total: Department of Foreign Affairs and Trade	538,294	-	193,221	(194,528)	536,987
Australian Centre for International Agricultural Research					
Australian Centre for International Agricultural Research Account: <i>Australian Centre for International Agricultural Research Act 1982</i>	22,089	-	8,401	(11,891)	18,599
Total: Australian Centre for International Agricultural Research	22,089	-	8,401	(11,891)	18,599
Australian Trade and Investment Commission					
Austrade SOETM Special Account 2018 (c)	69	-	-	(35)	34
Total: Australian Trade and Investment Commission	69	-	-	(35)	34
HEALTH, DISABILITY AND AGEING PORTFOLIO					
Department of Health, Disability and Ageing					
Australian Immunisation Register Special Account 2016	7,010	-	7,475	(6,626)	7,859
Biomedical Translation Fund Special Account 2023	51,507	-	-	(13,035)	38,472
Gene Technology Account: <i>Gene Technology Act 2000</i>	10,693	-	8,313	(10,470)	8,536
Health SOETM Special Account 2021	601,936	-	34,196	(553,223)	82,909
Industrial Chemicals Account: <i>Industrial Chemicals Act 2019</i>	39,641	-	22,435	(23,041)	39,035
Medicare Guarantee Fund (Health) Special Account: <i>Medicare Guarantee Act 2017</i>	5,240,727		46,000,000	(51,240,727)	-
MRFF Health Special Account: <i>Medical Research and Future Fund Act 2015</i>	61,196	-	655,545	(689,856)	26,885
Sport and Recreation Special Account 2016	182	-	-	-	182
Therapeutic Goods Administration Account: <i>Therapeutic Goods Act 1989</i>	78,037	-	276,330	(261,562)	92,805
Total: Department of Health, Disability and Ageing	6,090,929	-	47,004,294	(52,798,540)	296,683
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>	1,174	-	48,394	(48,781)	787
Total: Australian Radiation Protection and Nuclear Safety Agency	1,174	-	48,394	(48,781)	787
National Blood Authority					
National Blood Account: <i>National Blood Authority Act 2003</i>	149,647	-	1,934,204	(1,760,228)	323,623
NMF Blood and Blood Products Special Account 2017	145,654	-	72,006	(65,230)	152,430
Total: National Blood Authority	295,301	-	2,006,210	(1,825,458)	476,053
National Health and Medical Research Council					
Medical Research Endowment Account: <i>National Health and Medical Research Council Act 1992</i>	366,410	-	968,182	(943,273)	391,319
Total: National Health and Medical Research Council	366,410	-	968,182	(943,273)	391,319
HOME AFFAIRS PORTFOLIO					
Department of Home Affairs					
Home Affairs SOETM Special Account 2018	5,316	-	3,785	(5,036)	4,065
Total: Department of Home Affairs	5,316	-	3,785	(5,036)	4,065
Australian Criminal Intelligence Commission					
National Policing Information Systems and Services Special Account: <i>Australian Crime Commission Act 2002</i> (f)	116,592	-	180,497	(167,950)	129,139
Total: Australian Criminal Intelligence Commission	116,592	-	180,497	(167,950)	129,139
Australian Federal Police					
Australian Federal Police SOETM Special Account 2021 (c)(f)	78,534	-	58,276	(62,116)	74,694
Total: Australian Federal Police	78,534	-	58,276	(62,116)	74,694
Australian Institute of Criminology					
Criminology Research Special Account: <i>Criminology Research Act 1971</i> (f)	4,675	-	1,799	(1,347)	5,127
Total: Australian Institute of Criminology	4,675	-	1,799	(1,347)	5,127
National Emergency Management Agency					
Disaster Ready Fund Payments Special Account: <i>Disaster Ready Fund Act 2019</i>	-	-	-	-	-
Total: National Emergency Management Agency	-	-	-	-	-

	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					
ABC Special Account 2019	6,167	-	10,288	(8,718)	7,737
Industry, Science and Resources SOETM Special Account 2021	8,914	-	45	-	8,959
Innovation, Science and Technology - Donations, Bequests and Sponsorship Special Account 2016 (c)	255	-	12	(1)	266
National Offshore Petroleum Titles Administrator Special Account: <i>Offshore Petroleum and Greenhouse Gas Storage Act 2006</i>	8,478	-	19,108	(21,747)	5,839
National Reconstruction Fund Corporation Special Account: <i>National Reconstruction Fund Corporation Act 2023</i>	5,000,000	-	-	(1,522,000)	3,478,000
Offshore Infrastructure Registrar Special Account: <i>Offshore Electricity Infrastructure Act 2021</i>	13,391	-	16,174	(10,693)	18,872
Ranger Rehabilitation Special Account 2017	510,550	-	540,469	(514,197)	536,822
Total: Department of Industry, Science, Energy and Resources	5,547,755	-	586,096	(2,077,356)	4,056,495
IP Australia					
Intellectual Property Special Account 2017	84,429	-	277,259	(247,867)	113,821
IP Australia SOETM Special Account 2021 (c)	456	-	4,554	(4,320)	690
Total: IP Australia	84,885	-	281,813	(252,187)	114,511
INFRASTRUCTURE, TRANSPORT, REGIONAL DEVELOPMENT, COMMUNICATIONS, SPORT AND THE ARTS PORTFOLIO					
Department of Infrastructure, Transport, Regional Development, Communications and the Arts					
Art Rental Special Account 2016	3,584	-	4,860	(5,081)	3,363
Christmas Island Phosphate Mining Rehabilitation Special Account 2016	2,549	-	1,482	(1,807)	2,224
Indian Ocean, Jervis Bay and Norfolk Island Territories Special Account 2023 (c)	2,197	-	19,388	(20,668)	917
Indigenous Repatriation Special Account 2016	3,105	-	986	(1,499)	2,592
Infrastructure, Transport, Regional Development and Communications SOETM Special Account 2021 (c)	870	-	388	(32)	1,226
Melbourne Airport New Runway Land Acquisition Special Account	47	-	50	(50)	47
National Cultural Heritage Special Account: <i>Protection of Moveable Cultural Heritage Act 1986</i>	184	-	316	(500)	-
Public Interest Telecommunications Services Special Account: <i>Telecommunications (Consumer Protection and Service Standards) Act 1999</i>	43,595	-	319,155	(318,117)	44,633
Regional Broadband Scheme Special Account: <i>Telecommunications (Consumer Protection and Service Standards) Act 1999</i>	59	-	25,479	(25,205)	333
Total: Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts	56,190	-	372,104	(372,959)	55,335
Australian Communications and Media Authority					
Australian Communications and Media Authority SOETM Special Account 2022 (c)	634	-	257	(13)	878
Online Safety Special Account: <i>Online Safety Act 2021</i>	6,475	-	51,448	(54,940)	2,983
Total: Australian Communications and Media Authority	7,109	-	51,705	(54,953)	3,861

	Opening Balance \$'000	Restructure \$'000	Receipts \$'000	Payments \$'000	Closing Balance \$'000
PRIME MINISTER AND CABINET PORTFOLIO					
Department of the Prime Minister and Cabinet					
DPM&C SOETM Special Account 2018	-	-	0	-	0
Total: Department of the Prime Minister and Cabinet	-	-	0	-	0
National Indigenous Australians Agency					
Aboriginal Advancement Account: <i>Aboriginal Land (Lake Condah and Framlingham Forest) Act 1987</i>	-	-	-	-	-
Aboriginal and Torres Strait Islander Corporations Unclaimed Money Account: <i>Corporations (Aboriginal and Torres Strait Islander) Act 2006</i>	45	-	3	-	48
Aboriginals Benefit Account: <i>Aboriginal Land Rights (Northern Territory) Act 1976</i>	46,801	-	1,641,475	(1,676,119)	12,157
Indigenous Land and Sea Corporation Funding Special Account: <i>Aboriginal and Torres Strait Islander Land and Sea Future Fund Act 2018</i>	-	-	64,863	(64,863)	-
IRSD Special Account 2020	104,099	-	26,663	(28,030)	102,732
NIAA SOETM Special Account 2020	2,311	-	4,542	(2,628)	4,225
Total: National Indigenous Australians Agency	153,256	-	1,737,546	(1,771,640)	119,162
SOCIAL SERVICES PORTFOLIO					
Department of Social Services					
Social Services SOETM Special Account 2021	6,988	-	23,282	(19,230)	11,040
Total: Department of Social Services	6,988	-	23,282	(19,230)	11,040
Services Australia					
Child Support Account: <i>Child Support (Registration and Collection) Act 1988</i>	104,918	-	2,038,965	(2,031,316)	112,567
Recovery of Compensation for Health Care and Other Services Special Account 2015	175,517	-	547,820	(623,322)	100,015
Services Australia SOETM Special Account 2020	233	-	538	(477)	294
Total: Services Australia	280,668	-	2,587,323	(2,655,115)	212,876

	Opening Balance \$'000	Restructure \$'000	Receipts \$'000	Payments \$'000	Closing Balance \$'000
TREASURY PORTFOLIO					
Department of the Treasury					
Federation Reform Fund: <i>Federation Reform Fund Act 2008</i> (e)	4,700	-	25,611,900	(25,206,771)	409,829
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>	-	-	2,688,000	(2,688,000)	-
Housing Australia Future Fund Payments Special Account: <i>Housing Australia Future Fund Act 2023</i>	-	-	400,000	(282,876)	117,124
Housing Australia Special Account: <i>Housing Australia Act 2018</i> (d)	761,990	(558,827)	840,575	(160,189)	883,549
Medicare Guarantee Fund (Treasury) Special Account: <i>Medicare Guarantee Act 2017</i>	-	-	46,000,000	(46,000,000)	-
Treasury SOETM Special Account 2022	-	-	-	-	-
Total: Department of the Treasury	766,690	(558,827)	75,540,475	(74,337,836)	1,410,502
Australian Financial Security Authority					
Common Investment Fund Equalisation Account: <i>Bankruptcy Act 1966</i> (f)	134	-	203	-	337
Confiscated Assets Account: <i>Proceeds of Crime Act 2002</i> (f)	143,418	-	81,574	(89,598)	135,394
Confiscated Assets Special Account: <i>Proceeds of Crime Act 1987</i> (f)	-	-	-	-	-
Total: Australia Financial Security Authority	143,552	-	81,777	(89,598)	135,731
Australian Office of Financial Management					
Australian Business Securitisation Fund Special Account: <i>Australian Business Securitisation Fund Act 2019</i>	1,880,005	-	143,356	(189,710)	1,833,651
Debt Retirement Reserve Trust Account: <i>Financial Agreement Act 1994</i> (c)	171	-	7	-	178
Structured Finance Support (Coronavirus Economic Response) Fund Special Account: <i>Structured Finance Support (Coronavirus Economic Response) Act 2020</i>	14,968,674	-	165,930	(3)	15,134,601
Total: Australian Office of Financial Management	16,848,850	-	309,293	(189,713)	16,968,430
Australian Prudential Regulation Authority					
Australian Prudential Regulation Authority Special Account: <i>Australian Prudential Regulation Authority Act 1998</i>	69,667	-	289,301	(240,298)	118,670
Financial Claims Scheme Special Account: <i>Australian Prudential Regulation Authority Act 1998</i>	-	-	-	-	-
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>	-	-	405,299	(405,299)	-
Total: Australian Prudential Regulation Authority	69,667	-	694,600	(645,597)	118,670
Australian Securities and Investments Commission					
ASIC Trust and Other Moneys Special Account 2018 (c)	60,111	-	58,138	(7,209)	111,040
Australian Securities and Investments Commission SOETM Special Account 2022	-	-	-	-	-
Enforcement Special Account 2016	88,677	1,753	62,874	(95,042)	58,262
Total: Australian Securities and Investments Commission	148,788	1,753	121,012	(102,251)	169,302

	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>	13,137	-	20,511	(23,563)	10,085
Australian Taxation Office SOETM Special Account 2022 (c)	2,150	-	1,141	(3,287)	4
Superannuation Clearing House Special Account 2020 (c)	242,412	-	6,099,354	(6,100,964)	240,802
Superannuation Holding Accounts Special Account: <i>Small Superannuation Accounts Act 1995</i>	86,148	-	32,499	(25,189)	93,458
Tax Practitioners Board Special Account: <i>Tax Agent Services Act 2009</i> (a)	-		41,300	(36,675)	4,625
Total: Australian Taxation Office	343,847	-	6,194,805	(6,189,678)	348,974
Royal Australian Mint					
Royal Australian Mint Special Account 2023	90,296	-	163,669	(134,746)	119,219
Total: Royal Australian Mint	90,296	-	163,669	(134,746)	119,219

Endnotes:

Portfolio and entity names reflect the Administrative Arrangement Orders in effect on 13 May 2025.

(a) These special accounts were established during 2024-25.

(b) These special accounts were abolished or ceased during 2024-25.

(c) These special accounts contain trust moneys - trust moneys are not reported in Budget Paper No. 4.

(d) This special account was previously named the National Housing Finance and Investment Corporation Special Account.

(e) This special account was previously named the COAG Reform Fund.

(f) These special accounts were transferred from another portfolio.

(g) This special account was previously named the National Residue Survey Account under the *National Residue Survey Administration Act 1992*.