

Australian Government: Special Accounts for the year ended 30 June 2014

Special accounts are mechanisms used to manage moneys earmarked for particular purposes. Special accounts are established either by a determination of the Finance Minister under section 20 of the FMA Act or by another Act. The following report shows the total cash flows related to all Special Accounts managed by the Commonwealth. This has been compiled separately from the Consolidated Financial Statements, and matches agencies' audited financial statements for the 2013-2014 financial year. For further information on Special Accounts, please see the relevant page on the Finance website <http://www.finance.gov.au/node/33197/special-accounts.html>, or email the Special Accounts Team on special.appropriations@finance.gov.au.

The FMA Act was replaced by the *Public Governance, Performance and Accountability Act 2013* (PGPA Act) on 1 July 2014. The PGPA Act sets out the requirements for Special Accounts.

AGRICULTURE PORTFOLIO

Australian Fisheries Management Authority

Australian Fisheries Management Authority Special Account: *Fisheries Administration Act 1991*
 Services for Other Entities and Trust Moneys Special Account - Australian Fisheries Management
 Authority: *Determination 2008/12*

Total: Australian Fisheries Management Authority

Australian Pesticides and Veterinary Medicines Authority

Australian Pesticides and Veterinary Medicines Special Account: *Agricultural and Veterinary Chemicals*
(Administration) Act 1992 (b)

Total: Australian Pesticides and Veterinary Medicines Authority

Department of Agriculture

Australian Quarantine and Inspection Service Special Account: *Determination 2010/11*
 National Cattle Disease Eradication Account: *National Cattle Disease Eradication Account Act 1991*
 National Residue Survey Account: *National Residue Survey Administration Act 1992*
 Natural Resources Management Account: *Natural Resources Management*
(Financial Assistance) Act 1992
 Wheat Industry Special Account: *Wheat Export Marketing Act 2008*

Total: Department of Agriculture

ATTORNEY-GENERAL'S PORTFOLIO

Attorney-General's Department

Art Rental Special Account: *Determination 2006/18 (d)*
 Cultural Special Account: *Determination 2011/18 (d)*
 Indigenous Repatriation Special Account: *Determination 2005/45 (d)*
 National Collections Special Account: *Determination 2005/44 (d)*
 National Cultural Heritage Account: *Protection of Movable Cultural Heritage Act 1986 (d)*
 Services for Other Entities and Trust Moneys - Attorney-General's Department Special Account:
Determination 2011/04

Total Attorney-General's Department

Australian Federal Police

Services for Other Entities and Trust Moneys Special Account - Australian Federal Police: *Determination*
2011/03

Total: Australian Federal Police

	Opening Balance \$'000	Restructure \$'000	Receipts \$'000	Payments \$'000	Closing Balance \$'000
	16,299	-	38,406	(39,449)	15,256
	218	-	-	(83)	135
Total: Australian Fisheries Management Authority	16,517	-	38,406	(39,532)	15,391
	-	-	-	-	-
Total: Australian Pesticides and Veterinary Medicines Authority	-	-	-	-	-
	44,206	-	467,064	(476,184)	35,086
	15	-	-	-	15
	879	-	24,887	(24,909)	857
	5,405	-	18,811	(15,911)	8,305
	4,199	-	-	(729)	3,470
Total: Department of Agriculture	54,704	-	510,762	(517,733)	47,733
	-	1,212	4,728	(4,334)	1,606
	-	96	526	(506)	116
	-	3,741	-	(1,019)	2,722
	-	96	-	(48)	48
	-	500	-	(479)	21
	5,929	-	25,311	(25,282)	5,958
Total Attorney-General's Department	5,929	5,645	30,565	(31,668)	10,471
	34,628	-	63,000	(51,719)	45,909
Total: Australian Federal Police	34,628	-	63,000	(51,719)	45,909

Australian Government: Special Accounts for the year ended 30 June 2014

Australian Human Rights Commission

Services for Other Entities and Trust Moneys Special Account - Australian Human Rights Commission:
Determination 2012/05

Total: Australian Institute of Criminology

Australian Institute of Criminology

Criminology Research Special Account: *Criminology Research Act 1971*

Total: Australian Institute of Criminology

Australian Law Reform Commission

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

Total: Australian Institute of Criminology

Crimtrac

National Policing Information Systems and Services Special Account: *Determination 2006/07*

Total: Crimtrac

Family Court of Australia

Litigants' Fund Special Account: *Determination 2013/06 (c)*

Total: Family Court of Australia

Family Court and Federal Circuit Court

Litigants' Fund Special Account: *Determination 2013/06 (d)*

Total: Family Court and Federal Court

Federal Court of Australia

Federal Court of Australia Litigants' Fund Special Account: *Determination 2004/07*

Services for Other Entities and Trust Moneys Special Account - Federal Court of Australia: *Determination 2012/11*

Total: Federal Court of Australia

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 Special Account - Australia Financial Security Authority:
Determination 2012/12

Total: Australia Financial Security Authority

Opening Balance \$'000	Restructure \$'000	Receipts \$'000	Payments \$'000	Closing Balance \$'000
-	-	-	-	-
-	-	-	-	-
4,522	-	3,721	(3,867)	4,376
4,522	-	3,721	(3,867)	4,376
865	-	2,907	(2,447)	1,325
865	-	2,907	(2,447)	1,325
111,980	-	75,081	(70,670)	116,391
111,980	-	75,081	(70,670)	116,391
309	(309)	-	-	-
309	(309)	-	-	-
-	309	1,540	(1,301)	548
-	309	1,540	(1,301)	548
3,084	-	19,273	(20,054)	2,303
48	-	402	(450)	-
3,132	-	19,675	(20,504)	2,303
189	-	510	(500)	199
22	-	-	(11)	11
76,804	-	83,646	(72,427)	88,023
-	-	-	-	-
77,015	-	84,156	(72,938)	88,233

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

COMMUNICATIONS PORTFOLIO

Australian Communications and Media Authority

National Relay Service (NRS) Account: *Telecommunications (Consumer Protection and Service Standards) Act 1999*

Services for Other Entities and Trust Moneys Special Account - Australian Communications and Media Authority: *Determination 2012/13*

Universal Service Account: *Telecommunications (Consumer Protection and Service Standards) ACT 1999*

Total: Australian Communications and Media Authority

Department of Communications

Building Australia Fund Communications Portfolio Special Account: *Nation-building Funds Act 2008*

Total: Department of Communications

Telecommunications Universal Service Management Agency

Telecommunications Universal Service Special Account: *Telecommunications Universal Service Management Agency Act 2012*

Total: Telecommunications Universal Service Management Agency

Opening Balance \$'000	Restructure \$'000	Receipts \$'000	Payments \$'000	Closing Balance \$'000
-	-	-	-	-
70	-	-	(70)	-
19	-	-	(19)	-
89	-	-	(89)	-
-	-	-	-	-
-	-	-	-	-
30,867	-	306,223	(304,530)	32,560
30,867	-	306,223	(304,530)	32,560

DEFENCE PORTFOLIO

Defence Materiel Organisation

Defence Materiel Special Account: *Determination 2005/09*

Total: Defence Materiel Organisation

Department of Defence

Defence Endowments Special Account: *Determination 2009/11*

Fedorczenko Legacy Special Account: *Determination 2009/13*

Young Endeavour Youth Program Special Account: *Determination 2009/02*

Services for Other Entities and Trust Moneys Special Account - Defence Special Account: *Determination 2009/15*

Total: Department of Defence

247,136	-	10,992,822	(10,910,842)	329,116
247,136	-	10,992,822	(10,910,842)	329,116
322	-	37	(35)	324
166	-	5	(4)	167
1,274	-	162	(98)	1,338
73,363	-	33,597	(40,407)	66,553
75,125	-	33,801	(40,544)	68,382

Australian Government: Special Accounts for the year ended 30 June 2014

Department of Veterans' Affairs

Australians at War Special Account: *Determination 2006/72*
 Anzac Centenary Public Fund Special Account: *Determination 2013/02*
 Defence Service Homes Insurance Account: *Defence Service Homes Act 1918*
 Military Death Claim Compensation Special Account: *Determination 2005/07*
 Services for Other Entities and Trust Moneys Special Account - Department of Veterans' Affairs:
Determination 2012/10

Total: Department of Veterans' Affairs

Opening Balance \$'000	Restructure \$'000	Receipts \$'000	Payments \$'000	Closing Balance \$'000
225	-	6	-	231
1	-	4,057	-	4,058
1,875	-	52,574	(52,398)	2,051
533	-	2,310	(2,538)	305
75	-	239	(78)	236
2,709	-	59,186	(55,014)	6,881

EDUCATION, EMPLOYMENT AND WORKPLACE RELATIONS PORTFOLIO

Department of Education, Employment and Workplace Relations

Aboriginal Tutorial Assistance Superannuation Special Account: *Determination 2003/05 (c)*
 National Youth Affairs Research Scheme Special Account: *Determination 2006/45 (c)*
 Early Years Quality Fund Special Account: *Early Years Quality Fund Special Account Act 2013 (c)*
 Services for Other Entities and Trust Moneys Special Account - Department of Education, Employment
 and Workplace Relations: *Determination 2008/14 (c)*

Total: Department of Education, Employment and Workplace Relations

960	(960)	-	-	-
251	(251)	-	-	-
-	(135,000)	135,000	-	-
849	(2,724)	2,225	(350)	-
2,060	(138,935)	137,225	(350)	-

EDUCATION PORTFOLIO

Australian Research Council

Australian Research Council Research Endowment Account: *Australian Research Council Act 2001 (d)*

Total: Australian Research Council

16,664	-	-	(9,997)	6,667
16,664	-	-	(9,997)	6,667

Department of Education

National Youth Affairs Research Scheme Special Account: *Determination 2006/45 (d)*
 Early Years Quality Fund Special Account: *Early Years Quality Fund Special Account Act 2013 (d)*
 Education Investment Fund Education Portfolio Special Account: *Nation-building Funds Act 2008 (d)*
 Education Investment Fund Research Portfolio Special Account: *Nation-building Funds Act 2008 (d)*
 Overseas Students Tuition Fund Special Account: *Education Services for Overseas Students Legislation
 Amendment (Tuition Protection Service and Other Measures) Act 2012 (d)*
 Services for Other Entities and Trust Moneys Special Account - Department of Education:
Determination 2012/13 (d)

Total: Department of Education

-	251	-	-	251
-	135,000	-	(62,703)	72,297
-	-	141,222	(141,222)	-
-	-	92,985	(92,985)	-
-	5,847	6,518	(208)	12,157
-	3,737	6,852	(4,001)	6,588
-	144,835	247,577	(301,119)	91,293

EMPLOYMENT PORTFOLIO

Office of the Fair Work Ombudsman

Services for Other Entities and Trust Moneys Special Account - Office of the Fair Work Ombudsman:

Determination 2012/13 (b)

Total: Office of the Fair Work Ombudsman

Safe Work Australia

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

Total: Safe Work Australia

Seafarers Safety, Rehabilitation and Compensation Authority

Seafarers Rehabilitation and Compensation Account: *Determination 2002/06*

Total: Seafarers Safety, Rehabilitation and Compensation Authority

ENVIRONMENT PORTFOLIO

Department of the Environment

Antarctic Environmental Liability Special Account: *Antarctic Treaty (Environmental Protection) Act 1980*

Environmental Water Holdings Special Account: *Water Act 2007*

Building Australia Fund Water Portfolio Special Account: *Nation-building Funds Act 2008*

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*

Sea Installations Account: *Sea Installations Act 1987*

Services for other Entities and Trust Moneys - Department of the Environment: *Determination 2010/02*

Water Efficiency Labelling and Standards Account: *Water Efficiency Labelling and Standards Act 2005*

Water for the Environment Special Account: *Water Act 2007*

Total: Department of the Environment

Bureau of Meteorology

Services for Other Entities and Trust Moneys – Bureau of Meteorology Special Account: *Determination*

2008/06

Total: Bureau of Meteorology

Great Barrier Reef Marine Park Authority

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

Total: Great Barrier Reef Marine Park Authority

Opening Balance \$'000	Restructure \$'000	Receipts \$'000	Payments \$'000	Closing Balance \$'000
958	-	61	(1,019)	-
958	-	61	(1,019)	-
10,290	-	19,856	(19,438)	10,708
10,290	-	19,856	(19,438)	10,708
1,322	-	168	(187)	1,303
1,322	-	168	(187)	1,303
-	-	-	-	-
43,825	-	30,683	(21,425)	53,083
-	-	-	-	-
386,598	-	284,176	(259,001)	411,773
20,213	-	12,881	(11,442)	21,652
-	-	-	-	-
1,034	-	344	(550)	828
2,340	-	2,181	(2,241)	2,280
-	-	-	-	-
454,010	-	330,265	(294,659)	489,616
246	-	976	(884)	338
246	-	976	(884)	338
1,335	-	17,096	(17,032)	1,399
1,335	-	17,096	(17,032)	1,399

Australian Government: Special Accounts for the year ended 30 June 2014

Murray -Darling Basin Authority

Murray-Darling Basin Special Account: *Water Act 2007* (b)

Total: Murray -Darling Basin Authority

FINANCE PORTFOLIO

Australian Electoral Commission

Services for Other Entities and Trust Moneys Special Account - Australian Electoral Commission: *Determination 2012/04*

Total: Australian Electoral Commission

Comsuper

Services for Other Entities and Trust Moneys - ComSuper Special Account: *Determination 2011/06*

ComSuper Special Account: *ComSuper Act 2011*

Total: Comsuper

Department of Finance

Building Australia Fund Special Account: *Nation-building Funds Act 2008*

Business Services Special Account: *Determination 2006/64*

Comcover Special Account: *Determination 2009/05*

Coordinated Procurement Contracting Special Account: *Determination 2008/08*

DisabilityCare Australia Fund Special Account: *DisabilityCare Australia Fund Act 2013*

DisabilityCare Australia Transitional Special Account: *DisabilityCare Australia Fund Act 2013*

Education Investment Fund Special Account: *Nation-building Funds Act 2008*

Health and Hospital Fund Special Account: *Nation-building Funds Act 2008*

Lands Acquisition Account: *Lands Acquisition Act 1989*

Property Special Account: *Determination 2000/15*

Services for Other Entities and Trust Moneys Special Account - Department of Finance:

Determination 2012/08

Total: Department of Finance

Future Fund Management Agency

Future Fund Special Account: *Future Fund Act 2006*

Total: Future Fund Management Agency

	Opening Balance \$'000	Restructure \$'000	Receipts \$'000	Payments \$'000	Closing Balance \$'000
Murray -Darling Basin Authority	136,638	-	141,620	(278,258)	-
Total: Murray -Darling Basin Authority	136,638	-	141,620	(278,258)	-
Australian Electoral Commission	-	-	2,424	(920)	1,504
Total: Australian Electoral Commission	-	-	2,424	(920)	1,504
Comsuper	6,736	-	1,714,673	(1,715,039)	6,370
	36,410	-	97,165	(96,399)	37,176
Total: Comsuper	43,146	-	1,811,838	(1,811,438)	43,546
Department of Finance	-	-	6,542,305	(6,542,305)	-
	896	-	12	(221)	687
	288,826	-	160,572	(88,725)	360,673
	36,044	-	134,523	(122,189)	48,378
	-	-	-	-	-
	-	-	-	-	-
	-	-	4,009,648	(4,009,648)	-
	-	-	3,847,769	(3,847,769)	-
	-	-	-	-	-
	221,568	-	244,193	(185,375)	280,386
	-	-	4	(4)	-
Total: Department of Finance	547,334	-	14,939,026	(14,796,236)	690,124
Future Fund Management Agency	-	-	694,423	(694,423)	-
Total: Future Fund Management Agency	-	-	694,423	(694,423)	-

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

FOREIGN AFFAIRS AND TRADE PORTFOLIO

Australian Centre for International Agricultural Research

Australian Centre for International Agricultural Research Account: *Australian Centre for International Agricultural Research Act 1982*

Total: Australian Centre for International Agricultural Research

Australian Agency for International Development (AusAID)

Australia–Indonesia Partnership for Reconstruction and Development (Grants) Special Account: *Determination 2005/02 (c)*

Australia–Indonesia Partnership for Reconstruction and Development (Loans) Special Account: *Determination 2005/03 (c)*

Services for Other Entities and Trust Moneys - AusAID Special Account: *Determination 2011/05 (c)*

Total: Australian Agency for International Development (AusAID)

Australian Trade Commission

Administered Payments and Receipts for Other Entities - Australian Trade Commission Special Account: *Determination 2006/15*

Services for Other Entities and Trust Moneys: *Determination 2008/05 (d)*

Total: Australian Trade Commission

Department of Foreign Affairs and Trade

Administered Payments and Receipts Account for Other Entities Special Account: *Determination 2000/13*

Consular Services Special Account: *Determination 2005/38*

Expositions Special Account: *Determination 2007/14*

Overseas Property Special Account: *Determination 2002/01*

Services for Other Entities and Trust Monies: *Determination 2009/25*

Australia–Indonesia Partnership for Reconstruction and Development (Grants) Special Account: *Determination 2005/02 (d)*

Australia–Indonesia Partnership for Reconstruction and Development (Loans) Special Account: *Determination 2005/03 (d)*

Services for Other Entities and Trust Moneys - AusAID Special Account: *Determination 2011/05 (d)*

Total: Department of Foreign Affairs and Trade

	Opening Balance \$'000	Restructure \$'000	Receipts \$'000	Payments \$'000	Closing Balance \$'000
Total: Australian Centre for International Agricultural Research	21,177	-	28,502	(23,520)	26,159
Total: Australian Agency for International Development (AusAID)	-	-	-	-	-
	77,595	(77,595)	-	-	-
	8,050	(8,050)	-	-	-
Total: Australian Agency for International Development (AusAID)	85,645	(85,645)	-	-	-
Total: Australian Trade Commission	100	-	10,224	(10,224)	100
	-	1,215	18	(286)	947
Total: Australian Trade Commission	100	1,215	10,242	(10,510)	1,047
Total: Department of Foreign Affairs and Trade	5,000	-	260,143	(260,143)	5,000
	45	-	180	(191)	34
	994	-	-	-	994
	431,246	-	83,407	(233,326)	281,327
	629	-	1,938	(2,124)	443
	-	-	-	-	-
	-	77,595	-	(39,538)	38,057
	-	8,050	11,430	(12,946)	6,534
Total: Department of Foreign Affairs and Trade	437,914	85,645	357,098	(548,268)	332,389

HEALTH PORTFOLIO

Australian National Preventative Health Agency

Australian National Preventative Health Agency Special Account: *Australian National Preventative Health Agency Act 2010*

Total: Australian National Preventative Health Agency

Australian Radiation Protection and Nuclear Safety Agency

Australian Radiation Protection and Nuclear Safety Agency Special Account: *Australian Radiation Protection and Nuclear Safety Act 1998*

Total: Australian Radiation Protection and Nuclear Safety Agency

Department of Health

Australian Childhood Immunisation Register Special Account: *Determination 2006/57*

Gene Technology Account: *Gene Technology Account Act 2000*

Health and Hospitals Fund Portfolio Special Account: *Nation-building Funds Act 2008*

Human Pituitary Hormones Account - Special Account: *Determination 2005/15*

Industrial Chemicals Account: *Industrial Chemicals (Notification and Assessment) Act 1989*

Local Hospital Network Special Account: *Determination 2013/01*

Services for Other Entities and Trust Monies - Department of Health and Ageing Special Account: *Determination 2011/07*

Therapeutic Goods Administration Account: *Therapeutic Goods Act 1989*

Sport and Recreation Special Account: *Determination 2006/20 (d)*

Total: Department of Health and Ageing

National Blood Authority

National Blood Account: *National Blood Authority Act 2003*

National Managed Fund (Blood and Blood products) Special Account: *Determination 2004/16*

Total: National Blood Authority

National Health and Medical Research Council

Medical Research Endowment Account: *National Health and Medical Research Council Act 1992*

Total: National Health and Medical Research Council

Opening Balance \$'000	Restructure \$'000	Receipts \$'000	Payments \$'000	Closing Balance \$'000
28,884	-	-	(16,501)	12,383
28,884	-	-	(16,501)	12,383
1,000	-	27,600	(27,205)	1,395
1,000	-	27,600	(27,205)	1,395
2,517	-	9,216	(9,291)	2,442
6,828	-	8,175	(7,961)	7,042
-	-	625,015	(625,015)	-
2,987	-	-	(130)	2,857
10,319	-	13,637	(12,887)	11,069
1,261	-	-	-	1,261
26,581	(3,307)	23,589	(30,617)	16,246
58,341	-	135,322	(130,334)	63,329
-	2,013	4,017	(624)	5,406
108,834	(1,294)	818,971	(816,859)	109,652
247,370	-	1,214,334	(1,161,776)	299,928
180	-	53,282	(53,131)	331
247,550	-	1,267,616	(1,214,907)	300,259
213,557	-	784,008	(863,418)	134,147
213,557	-	784,008	(863,418)	134,147

HUMAN SERVICES PORTFOLIO

Department of Human Services

Child Support Account Trust: *Child Support (Registration and Collection) Act 1988*

Services for Other Entities and Trust Moneys – Department of Human Services Special Account:

Determination 2011/13

Recovery of Compensation for Health Care and Other Services Special Account: *Determination 2005/24*

Superannuation Clearing House Special Account: *Determination 2010/05 (c)*

Total: Department of Human Services

Opening Balance \$'000	Restructure \$'000	Receipts \$'000	Payments \$'000	Closing Balance \$'000
57,072	-	1,393,223	(1,393,408)	56,887
-	-	-	-	-
93,296	-	299,248	(357,079)	35,465
13,617	-	654,026	(667,643)	-
163,985	-	2,346,497	(2,418,130)	92,352

IMMIGRATION AND BORDER PROTECTION PORTFOLIO

Department of Immigration and Border Protection

Australian Population, Multicultural and Immigration Research Program (APMIRP) Special Account:

Determination 2006/38

Total: Department of Immigration and Border Protection

187	-	-	(133)	54
187	-	-	(133)	54

Australian Customs and Border Protection Service

Security Deposits Special Account: *Determination 2006/74 (b)*

Services for Other Entities and Trust Moneys - Australian Customs and Border Protection Service:

Determination 2012/14 (b)

Total: Australian Customs and Border Protection Service

-	-	-	-	-
-	-	-	-	-
-	-	-	-	-

INDUSTRY PORTFOLIO

Clean Energy Regulator

Renewable Energy Special Account: *Renewable Energy (Electricity) Act 2000*

Total: Australian Research Council

-	-	186	(185)	1
-	-	186	(185)	1

Australian Government: Special Accounts for the year ended 30 June 2014

	Opening Balance \$'000	Restructure \$'000	Receipts \$'000	Payments \$'000	Closing Balance \$'000
Department of Industry					
Australian Building Codes Board Special Account: <i>Determination 2006/68</i>	8,873	-	10,863	(8,043)	11,693
Australian New Zealand Land Information Special Account: <i>Determination 2001/11 (d)</i>	-	139	-	(6)	133
Building Australia Fund Energy Portfolio Special Account: <i>Nation-building Funds Act 2008 (d)</i>	-	-	-	-	-
Climate Change Special Account: <i>Determination 2012/16 (d)</i>	-	5,851	4,606	(3,936)	6,521
Clean Energy Initiative Special Account: <i>Determination 2009/21 (d)</i>	-	169,414	38,031	(99,669)	107,776
Energy Special Account: <i>Determination 2005/08 (d)</i>	-	11,170	1,951	(1,280)	11,841
Ranger Rehabilitation Account: <i>Determination 2006/70 (d)</i>	-	63,925	197,481	(195,243)	66,163
National Offshore Petroleum Titles Administrator Special Account: <i>Offshore Petroleum and Greenhouse Gas Storage Act 2006 (d)</i>	-	11,760	10,433	(12,067)	10,126
Education Investment Fund Education Portfolio Special Account: <i>Nation-building Funds Act 2008 (c)</i>	-	-	7,350	(7,350)	-
Education Investment Fund Research Portfolio Special Account: <i>Nation-building Funds Act 2008 (c)</i>	-	-	-	-	-
Overseas Students Tuition Fund Special Account: <i>Education Services for Overseas Students Legislation Amendment (Tuition Protection Service and Other Measures) Act 2012 (c)</i>	14,561	(5,847)	112	(8,826)	-
Science and Technology Donations/Sponsorship Special Account: <i>Determination 2006/40</i>	1,140	-	506	(948)	698
Services for Other Entities and Trust Monies - Industry Special Account: <i>Determination 2011/09</i>	12,946	(2,531)	11,610	(10,063)	11,962
National Repository Capital Contribution Fund Special Account: <i>National Radioactive Waste Management Act 2012 (a)</i>	-	-	-	-	-
Student Identifiers Special Account: <i>Student Identifiers Act 2014 (a)</i>	-	-	-	-	-
Total: Department of Industry	37,520	253,881	282,943	(347,431)	226,913
IP Australia					
Intellectual Property Australia Special Account: <i>Determination 2006/66</i>	96,243	-	177,107	(175,488)	97,862
Services for Other Entities and Trust Monies - IP Australia Special Account: <i>Determination 2011/11</i>	616	-	9,552	(9,547)	621
Total: IP Australia	96,859	-	186,659	(185,035)	98,483
Geoscience Australia					
Australian New Zealand Land Information Special Account: <i>Determination 2001/11 (c)</i>	139	(138)	1	(2)	-
Joint Australian U.S. Geological and Geophysical Research Station Special Account: <i>Determination 2009/34 (b)</i>	1	-	4	(5)	-
Total: Geoscience Australia	140	(138)	5	(7)	-
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>	2,798	-	31,112	(30,771)	3,139
Total: National Offshore Petroleum Safety Authority	2,798	-	31,112	(30,771)	3,139

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

INFRASTRUCTURE AND REGIONAL DEVELOPMENT PORTFOLIO

Department of Infrastructure and Regional Development

Building Australia Fund Infrastructure Portfolio Special Account: <i>Nation-building Funds Act 2008</i>	-	-	1,198,990	(1,198,990)	-
Christmas Island Phosphate Mining Rehabilitation Special Account: <i>Determination 2006/11 (d)</i>	-	2,380	1,045	(1,480)	1,945
Infrastructure Australia Special Account: <i>Determination 2011/14</i>	1,399	-	12,922	(9,022)	5,299
Interstate Road Transport Account: <i>Interstate Road Transport Act 1985</i>	7,323	-	74,574	(74,926)	6,971
Services for Other Entities and Trust Monies - Department of Regional Development Special Account: <i>Determination 2011/08</i>	1,187	-	-	(817)	370

Total: Department of Infrastructure and Regional Development

Opening Balance \$'000	Restructure \$'000	Receipts \$'000	Payments \$'000	Closing Balance \$'000
-	-	1,198,990	(1,198,990)	-
-	2,380	1,045	(1,480)	1,945
1,399	-	12,922	(9,022)	5,299
7,323	-	74,574	(74,926)	6,971
1,187	-	-	(817)	370
9,909	2,380	1,287,531	(1,285,235)	14,585

PARLIAMENT PORTFOLIO

Department of the House of Representatives

Inter-Parliamentary Relations Special Account: <i>Determination 2004/08</i>	2,473	-	80	(50)	2,503
Services for Other Entities and Trust Monies - Department of the House of Representatives: <i>Determination 2011/10 (b)</i>	-	-	-	-	-

Total: Department of the House of Representatives

2,473	-	80	(50)	2,503
-	-	-	-	-
2,473	-	80	(50)	2,503

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 (d)</i>	-	960	-	-	960
Services for Other Entities and Trust Moneys Special Account: <i>Determination 2008/13 (e)</i>	1	976	158	(521)	614
Indigenous Remote Service Delivery Special Account: <i>Determination 2010/06 (d)</i>	-	19,440	23	(8,250)	11,213
Indigenous Communities Strategic Investment Program Special Account: <i>Determination 2008/24 (d)</i>	-	2,840	-	(2,840)	-
Aboriginal Advancement Account: <i>Aboriginal Land (Lake Condah and Framlingham Forest) Act 1987 (d)</i>	-	3	2,051,926	(2,051,928)	1
Aboriginal and Torres Strait Islander Corporations Unclaimed Money Account: <i>Corporations (Aboriginal and Torres Strait Islander) Act 2006 (d)</i>	-	710	7	-	717
Aboriginal and Torres Strait Islander Land Account: <i>Aboriginal and Torres Strait Islander Act 2005 (d)</i>	-	-	-	-	-
Aboriginals Benefit Account: <i>Aboriginal Land Rights (Northern Territory) Act 1976 (d)</i>	-	7,245	702,799	(692,475)	17,569

Total: Department of the Prime Minister and Cabinet

1	32,174	2,754,913	(2,756,014)	31,074
----------	---------------	------------------	--------------------	---------------

REGIONAL AUSTRALIA, LOCAL GOVERNMENT, ARTS AND SPORTS

Department of Regional Australia, Local Government, Arts and Sport

	Opening Balance \$'000	Restructure \$'000	Receipts \$'000	Payments \$'000	Closing Balance \$'000
Christmas Island Phosphate Mining Rehabilitation Special Account: <i>Determination 2006/11</i> (c)	2,175	(2,380)	205	-	-
Art Rental Special Account: <i>Determination 2006/18</i> (c)	1,188	(1,212)	883	(859)	-
Cultural Special Account: <i>Determination 2011/18</i> (c)	413	(94)	-	(319)	-
National Collections Special Account: <i>Determination 2005/44</i> (c)	108	(96)	-	(12)	-
National Portrait Gallery Special Account: <i>Determination 2005/42</i> (c)	5,882	(5,841)	-	(41)	-
Return of Indigenous Cultural Property Special Account: <i>Determination 2011/16</i> (b)	3,184	(3,707)	604	(81)	-
National Cultural Heritage Account: <i>Protection of Movable Cultural Heritage Act 1986</i> (b)	-	(500)	500	-	-
Sport and Recreation Special Account: <i>Determination 2006/20</i> (c)	4,322	(2,013)	10,251	(12,560)	-
Total: Department of Regional Australia, Local Government, Arts and Sports	17,272	(15,843)	12,443	(13,872)	-

RESOURCES, ENERGY AND TOURISM PORTFOLIO

Department of Resources, Energy and Tourism

Building Australia Fund Energy Portfolio Special Account <i>Nation-building Funds Act 2008</i> (c)	-	-	-	-	-
Clean Energy Initiative Special Account: <i>Determination 2009/21</i> (c)	169,414	(169,414)	-	-	-
Climate Change Special Account: <i>Determination 2012/16</i> (c)	5,851	(5,851)	-	-	-
Energy Special Account: <i>Determination 2005/08</i> (c)	11,170	(11,170)	-	-	-
National Offshore Petroleum Titles Administrator Special Account: <i>Offshore Petroleum and Greenhouse Gas Storage Act 2006</i> (c)	11,760	(11,760)	-	-	-
Ranger Rehabilitation Account: <i>Determination 2006/70</i> (c)	63,925	(63,925)	-	-	-
Services for Other Entities and Trust Moneys - Department of Resources, Energy and Tourism Special Account: <i>Determination 2008/05</i> (c)	1,233	(1,215)	-	(18)	-
Total: Department of Resources, Energy and Tourism	263,353	(263,335)	-	(18)	-

SOCIAL SERVICES PORTFOLIO

Department of Social Services

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 Strait Islander) Act 2006 (c)</i>	710	(710)	-	-	-
Aboriginal and Torres Strait Islander Land Account: <i>Aboriginal and Torres Strait Islander Act 2005 (c)</i>	3	(3)	800,762	(800,762)	-
Aboriginals Benefit Account: <i>Aboriginal Land Rights (Northern Territory) Act 1976 (c)</i>	22,932	(7,245)	231,896	(247,583)	-
Indigenous Communities Strategic Investment Special Account: <i>Determination 2008/24 (c)</i>	200	(2,840)	3,410	(770)	-
Indigenous Remote Service Delivery Special Account: <i>Determination 2010/06 (c)</i>	22,650	(19,440)	1,043	(4,253)	-
National Disability Special Account: <i>Determination 2006/30</i>	7,430	-	909	(710)	7,629
Services for Other Entities and Trust Moneys - Department of Social Services Special Account: <i>Determination 2010/14</i>	4,890	2,382	8,441	(8,925)	6,788
Social and Community Services Pay Equity Special Account: <i>Social and Community Services Pay Equity Special Account Act 2012</i>	50,923	-	146,183	(78,508)	118,598
Total: Department of Social Services	109,738	(27,856)	1,192,644	(1,141,511)	133,015

TREASURY PORTFOLIO

Australian Competition and Consumer Commission

Services for Other Entities and Trust Moneys Australian Competition and Consumer Commission: <i>Determination 2011/02</i>	54	-	-	-	54
Total: Australian Competition and Consumer Commission	54	-	-	-	54

Australian Office of Financial Management

Debt Retirement Reserve Trust Account: <i>Financial Agreement Act 1994</i>	742	-	101	-	843
Total: Australian Office of Financial Management	742	-	101	-	843

Australian Prudential Regulation Authority

Australian Prudential Regulation Authority special account: <i>Australian Prudential Regulation Authority Act 1998</i>	54,124	-	123,018	119,528	57,614
Financial Claims Scheme Special Account: <i>Australian Prudential Regulation Authority Act 1998</i>	242	-	593	-	835
Lloyd's Deposit Trust Special Account: <i>Determination 2006/26</i>	2,000	-	-	-	2,000
Total: Australian Prudential Regulation Authority	56,366	-	123,611	119,528	60,449

Opening Balance	Restructure	Receipts	Payments	Closing Balance
\$'000	\$'000	\$'000	\$'000	\$'000
-	-	-	-	-
710	(710)	-	-	-
3	(3)	800,762	(800,762)	-
22,932	(7,245)	231,896	(247,583)	-
200	(2,840)	3,410	(770)	-
22,650	(19,440)	1,043	(4,253)	-
7,430	-	909	(710)	7,629
4,890	2,382	8,441	(8,925)	6,788
50,923	-	146,183	(78,508)	118,598
109,738	(27,856)	1,192,644	(1,141,511)	133,015

54	-	-	-	54
54	-	-	-	54

742	-	101	-	843
742	-	101	-	843

54,124	-	123,018	119,528	57,614
242	-	593	-	835
2,000	-	-	-	2,000
56,366	-	123,611	119,528	60,449

Australian Government: Special Accounts for the year ended 30 June 2014

Australian Securities and Investments Commission

ASIC Deregistered Companies Trust Moneys Special Account: <i>Determination 2008/02</i>	1,436	-	144	(34)	1,546
ASIC Investigations, Legal Proceedings, Settlements and Court Orders Special Account: <i>Determination 2008/04</i>	11	-	809	(809)	11
ASIC Security Deposits Special Account: <i>Determination 2008/03</i>	456	-	9	(20)	445
Enforcement Special Account: <i>Determination 2006/31</i>	33,794	-	31,123	(13,017)	51,900
Services for Other Entities and Trust Moneys Special Account - Australian Securities and Investments Commission: <i>Determination 2012/07</i>	-	-	189	(189)	-
Total: Australian Securities and Investments Commission	35,697	-	32,274	(14,069)	53,902

Australian Taxation Office

Australian Charities and Not-for-profits Commission Special Account: <i>Australian Charities and Not-for-profits Commission Act 2012</i>	2,637	-	16,385	(13,681)	5,341
Excise Security Deposits Account: <i>Determination 2001/12</i>	586	-	(231)	-	355
Services for Other Entities and Trust Moneys Special Account - Australian Taxation Office: <i>Determination 2012/15</i>	2,246	-	8,557	(8,207)	2,596
Superannuation Holding Accounts Account: <i>Small Superannuation Accounts Act 1995</i>	63,770	-	69,010	(58,197)	74,583
Valuation Services Special Account: <i>Determination 2006/50</i>	12,008	-	30,414	(31,213)	11,209
Superannuation Clearing House Special Account: <i>Determination 2010/05 (d)</i>	4,801	-	359,375	(344,171)	20,005
Total: Australian Taxation Office	86,048	-	483,510	(455,469)	114,089

Department of the Treasury

Actuarial Services Special Account: <i>Determination 2006/34</i>	2,823	-	1,817	(2,194)	2,446
Clean Energy Finance Corporation Special Account: <i>Clean Energy Finance Corporation Act 2012 (a)</i>	-	-	2,000,000	(1,131,600)	868,400
Financial System Stability Special Account: <i>Banking Act 1959</i>	-	-	-	-	-
Services for Other Entities and Trust Moneys Special Account - Department of the Treasury: <i>Determination 2012/09</i>	-	-	-	-	-
COAG Reform Fund Special Account: <i>COAG Reform Fund Act 2008</i>	-	-	15,482,471	(15,482,471)	-
Total: Department of the Treasury	2,823	-	17,484,288	(16,616,265)	870,846

	Opening Balance \$'000	Restructure \$'000	Receipts \$'000	Payments \$'000	Closing Balance \$'000
Australian Securities and Investments Commission					
ASIC Deregistered Companies Trust Moneys Special Account: <i>Determination 2008/02</i>	1,436	-	144	(34)	1,546
ASIC Investigations, Legal Proceedings, Settlements and Court Orders Special Account: <i>Determination 2008/04</i>	11	-	809	(809)	11
ASIC Security Deposits Special Account: <i>Determination 2008/03</i>	456	-	9	(20)	445
Enforcement Special Account: <i>Determination 2006/31</i>	33,794	-	31,123	(13,017)	51,900
Services for Other Entities and Trust Moneys Special Account - Australian Securities and Investments Commission: <i>Determination 2012/07</i>	-	-	189	(189)	-
Total: Australian Securities and Investments Commission	35,697	-	32,274	(14,069)	53,902
Australian Taxation Office					
Australian Charities and Not-for-profits Commission Special Account: <i>Australian Charities and Not-for-profits Commission Act 2012</i>	2,637	-	16,385	(13,681)	5,341
Excise Security Deposits Account: <i>Determination 2001/12</i>	586	-	(231)	-	355
Services for Other Entities and Trust Moneys Special Account - Australian Taxation Office: <i>Determination 2012/15</i>	2,246	-	8,557	(8,207)	2,596
Superannuation Holding Accounts Account: <i>Small Superannuation Accounts Act 1995</i>	63,770	-	69,010	(58,197)	74,583
Valuation Services Special Account: <i>Determination 2006/50</i>	12,008	-	30,414	(31,213)	11,209
Superannuation Clearing House Special Account: <i>Determination 2010/05 (d)</i>	4,801	-	359,375	(344,171)	20,005
Total: Australian Taxation Office	86,048	-	483,510	(455,469)	114,089
Department of the Treasury					
Actuarial Services Special Account: <i>Determination 2006/34</i>	2,823	-	1,817	(2,194)	2,446
Clean Energy Finance Corporation Special Account: <i>Clean Energy Finance Corporation Act 2012 (a)</i>	-	-	2,000,000	(1,131,600)	868,400
Financial System Stability Special Account: <i>Banking Act 1959</i>	-	-	-	-	-
Services for Other Entities and Trust Moneys Special Account - Department of the Treasury: <i>Determination 2012/09</i>	-	-	-	-	-
COAG Reform Fund Special Account: <i>COAG Reform Fund Act 2008</i>	-	-	15,482,471	(15,482,471)	-
Total: Department of the Treasury	2,823	-	17,484,288	(16,616,265)	870,846

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

Australian Government: Special Accounts for the year ended 30 June 2014

Royal Australian Mint

Royal Australian Mint Special Account: *Determination 2013/04*

Minting and Coinage Special Account: *Determination 2006/02 (b)*

Total: Royal Australian Mint

Opening Balance \$'000	Restructure \$'000	Receipts \$'000	Payments \$'000	Closing Balance \$'000
-	-	185,587	(171,016)	14,571
39,254	-	-	(39,254)	-
39,254	-	185,587	(210,270)	14,571

Footnotes:

(a) These special accounts were established during 2013-14

(b) These special accounts were abolished during 2013-14

(c) These accounts were transferred to another agency

(d) These accounts were transferred from another agency

(e) Details of these accounts have necessarily been limited by the need to observe the requirements of national security.