Special Accounts Table

Overview of the Special Accounts Table

A special account is an appropriation mechanism that sets aside an amount within the CRF for specific expenditure purposes. Special accounts can be used to appropriate for expenditure that is resourced from contributions from other parties, such as other governments, contributions from industry or members of the community. Special accounts can also be credited with amounts from annual appropriations and special appropriations (including other special accounts), if those amounts were appropriated for the same purpose as the special account. Special accounts can be credited with amounts held on trust – these amounts are not shown in the Special Accounts Table as they are not considered resourcing available to the agency.

The Summary of Special Accounts Table presents total portfolio resourcing that is expected to be provided by other agencies, individuals and non-government bodies.

The Special Accounts Table lists special accounts by portfolio and responsible agency. For each special account, the Special Accounts Table shows the estimated opening balance for the Budget and comparator years, estimated cash inflows and outflows (receipts and payments) during the year, and estimated closing balance at the end of the Budget and comparator years. Estimated resources for the comparator year are printed in italics. Where responsibility for managing a special account is moved between agencies during the year, the part year impact for each agency is shown.

The column headed *Receipts (Non-Appropriated)* shows estimated amounts to be credited to a special account, which are received from other agencies, individuals, and non-government bodies. The column headed *Receipts (Appropriated)* shows amounts estimated to be credited to a special account, which are appropriated to the agency in an annual Appropriation Act or another Act containing a special appropriation (including other special accounts).

Amounts for an agency in the Special Accounts Table column headed *Receipts (Non-Appropriated)* can be matched with the Agency Resourcing Table column headed *Special Accounts*. Amounts in the Special Accounts Table column headed *Receipts (Appropriated)* are included in the Agency Resourcing Table in the column(s) headed *Appropriation Bill No. 1, Appropriation Bill No. 2* and/or *Special Appropriation*. Further detail on matching amounts between these 2 tables is in Figure 4 of the *Guide to Resourcing Tables* section.

Special accounts which had no balance, receipts or payments during the Budget or comparator years are not included in the Special Accounts Table. A list of current special accounts can be found in the *Chart of Special Accounts*, which is available on the Finance website.

Portfolio	Estimated Actual Receipts (Non-Appropriated) 2022-2023	Budget Estimate Receipts (Non-Appropriated) 2023-2024
	($'000)	($'000)
Agriculture, Fisheries and Forestry	592,775	608,729
Attorney-General's	240,739	221,804
Climate Change, Energy, the Environment and Water	550,067	441,485
Defence	401,112	496,183
Education	7,550	10,685
Employment and Workplace Relations	14,662	15,711
Finance	51,284,659	52,995,422
Foreign Affairs and Trade	62,596	49,114
Health and Aged Care	1,804,107	1,966,620
Home Affairs	4,321	-
Industry, Science and Resources	279,805	292,770
Infrastructure, Transport, Regional Development, Communications and the Arts	23,998	24,114
Prime Minister and Cabinet	1,674,371	1,534,945
Social Services	2,196,841	2,267,787
Treasury	2,498,530	3,643,360
Total : Special accounts	61,636,133	**64,568,729**