

Department of Foreign Affairs and Trade
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

5.2 Special Accounts

	Overseas Property Special Account ¹ (Departmental)		Overseas Property Special Account ² (Departmental)		Services for Other Entities and Trust Moneys - DFAT Special Account ³ (Administered)	
	2017 \$'000	2016 \$'000	2017 \$'000	2016 \$'000	2017 \$'000	2016 \$'000
Balance brought forward from previous period	-	-	105,917	207,460	20,425	7,399
Increases						
Other increases	158,130	-	127,073	72,522	11,119	29,356
Total increases	158,130	-	127,073	72,522	11,119	29,356
Available for payments	158,130	-	232,990	279,982	31,544	36,755
Decreases						
Administered	-	-	-	-	(20,425)	(16,330)
Departmental	(54,925)	-	(232,990)	(174,065)	-	-
Total decreases	(54,925)	-	(232,990)	(174,065)	(20,425)	(16,330)
Total balance carried to the next period	103,205	-	-	105,917	11,119	20,425
Balance represented by:						
Cash held in entity bank accounts	976	-	-	2,028	-	-
Cash held in the Official Public Account	102,229	-	-	103,889	11,119	20,425
Total balance carried to the next period	103,205	-	-	105,917	11,119	20,425

	Consular Services Special Account ⁴ (Administered)		Administered Payments and Receipts for Other Entities Special Account ⁵ (Administered)		Expositions Special Account ⁶ (Administered)	
	2017 \$'000	2016 \$'000	2017 \$'000	2016 \$'000	2017 \$'000	2016 \$'000
Balance brought forward from previous period	32	38	4,969	5,000	-	994
Increases						
Other increases	125	99	185,998	266,303	-	-
Total increases	125	99	185,998	266,303	-	-
Available for payments	157	137	190,967	271,303	-	994
Decreases						
Administered	(117)	(105)	(190,967)	(266,334)	-	(994)
Total decreases	(117)	(105)	(190,967)	(266,334)	-	(994)
Total balance carried to the next period	40	32	-	4,969	-	-
Balance represented by:						
Cash held in the Official Public Account	40	32	-	4,969	-	-
Total balance carried to the next period	40	32	-	4,969	-	-

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1. Appropriation: *Public Governance, Performance and Accountability Act 2013* section 78

Establishing Instrument: PGPA Act Determination (Establishment of Overseas Property Special Account 2017)

Purpose:

- a) acquire, lease, construct, manage, operate, repair, maintain, divest, finance, identify or advise on, and undertake any other activities in relation to, the real property of the Commonwealth outside Australia
- b) repay to an original payer amounts credited to the special account or to the former special account, after any necessary payments made for the purposes mentioned in paragraph (a)
- c) carry out activities that are incidental to a purpose mentioned in paragraph (a)
- d) reduce the balance of the Special Account (and, therefore, the available appropriation for the Account) without making a real or notional payment, including to give effect to the remittance of amounts to the Official Public Account as agreed between the Finance Minister and the responsible minister
- e) repay amounts where an Act or other law requires or permits the repayment of an amount received.

2. Appropriation: *Financial Management and Accountability Act 1997* section 20 and section 22

Establishing Instrument: Financial Management and Accountability (Special Accounts) Determination 2002/01 and variation 2006/36

Purpose:

- a) acquire, lease, construct, manage, operate, repair, maintain, divest, finance, identify or advise on, and undertake any other activities in relation to, the real property of the Commonwealth outside Australia
- b) return dividends or net proceeds from the sale of an asset to the Budget as agreed between the Finance Minister and the responsible minister
- c) carry out activities that are incidental to a purpose mentioned in paragraph (a)
- d) reduce the balance of the Special Account (and, therefore, the available appropriation for the Account) without making a real or notional payment
- e) repay amounts where an Act or other law requires or permits the repayment of an amount received.

This special account sunsetted on 1 April 2017 and was replaced with the above special account established under the PGPA Act effective from 29 March 2017.

3. Appropriation: *Financial Management and Accountability Act 1997* section 20

Establishing Instrument: Financial Management and Accountability (Special Accounts) Determination 2009/25

Purpose:

- a) disburse amounts held in trust or otherwise for the benefit of a person other than the Commonwealth
- b) disburse amounts in connection with services performed on behalf of other governments and bodies that are not FMA agencies
- c) repay amounts where an Act or other law requires or permits the repayment of an amount received
- d) reduce the balance of the Special Account (and, therefore, the available appropriation for the Account) without making a real or notional payment.

4. Appropriation: *Public Governance, Performance and Accountability Act 2013* section 78

Establishing Instrument: PGPA Act (Consular Services Special Account 2015 – Establishment) Determination 2015/05

Purpose:

- a) providing assistance to Australian citizens and permanent residents overseas:
 - i. in circumstances of urgency
 - ii. when commercial money transfer services are unavailable or inappropriate
- b) to repay to an original payer amounts credited to the Special Account and residual after any necessary payments have been made under paragraph (a)
- c) activities that are incidental to a purpose mentioned in paragraphs (a) or (b)
- d) to reduce the balance of the Special Account (and, therefore, the available appropriation for that Account) without making a real or notional payment
- e) to repay amounts where an Act or other law requires or permits the repayment of an amount received.

The 2015-16 Consular Services Special Account established under *Financial Management and Accountability Act 1997* section 20 was sunsetted on 1 October 2015. The increases of \$16,039 and decreases of \$54,813 have been incorporated in the above comparatives of the special account established under the PGPA Act effective from 1 September 2015.

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5. Appropriation: *Financial Management and Accountability Act 1997* section 20

Establishing Instrument: Financial Management and Accountability (Special Accounts) Determination 2000/13

Purpose:

- a) to make payments overseas on behalf of entities
- b) to make payments to entities for amounts received overseas on their behalf
- c) to make payments overseas on projects jointly funded with entities
- d) activities that are incidental to a purpose mentioned in paragraphs (a), (b) and (c)
- e) to reduce the balance of the Special Account (and, therefore, the available appropriation for that Special Account) without making a real or notional payment
- f) to repay amounts where an Act or other law requires or permits the repayment of an amount received.

This special account sunsetted on 1 April 2017 and was not replaced with a further special account.

6. Appropriation: *Financial Management and Accountability Act 1997* section 20

Establishing Instrument: Financial Management and Accountability (Special Accounts) Determination 2007/14

Purpose:

- a) to acquire, lease, hire, construct, manage, operate, repair, maintain, identify and advise on, and undertake any other activities in relation to Australia's participation at international expositions
- b) activities that are incidental to a purpose mentioned in paragraph (a)
- c) to reduce the balance of the Special Account (and, therefore, the available appropriation for the Special Account) without making a real or notional payment
- d) to repay amounts where an Act or other law requires or permits the repayment of an amount received.

This special account was repealed on 13 October 2016.

7. Appropriation: *Public Governance, Performance and Accountability Act 2013* section 78

Establishing Instrument: PGPA Act (Australia-Indonesia Partnership for Reconstruction and Development (Loans) Special Account 2015 - Establishment) Determination 2015/01

Purpose:

- a) loans for relief, rehabilitation and reconstruction assistance to areas in the Republic of Indonesia directly affected by the 2004 Tsunami through one or more of the activities specified in subsection 8(2)
- b) loans for economic and social development assistance in all areas of the Republic of Indonesia through one or more of the activities specified in subsection 8(2)
- c) activities that are incidental to and directly related to a purpose mentioned in paragraph (a) or (b)
- d) to reduce the balance of the Special Account (and, therefore, the available appropriation for the special account) without making a real or notional payment
- e) to repay amounts where an Act or other law required or permits the repayment of an amount received.

This special account was revoked on 31 December 2016, therefore this account has not been included in the above table.
2017: nil (2016: nil).