



Treasury

Machinery of Government Changes – effective 1 April 2022 and 1 July 2022

Guidelines for general government agencies

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Executive Summary

This guide has been developed to help agencies prepare for and implement the Machinery of Government Changes (MOG) announced on 21 December 2021 (*Administrative Arrangements (Second Perrottet Ministry—Transitional) Order 2021*) and X February 2022 (*Administrative Arrangements (Administrative Changes— Miscellaneous) Order 2022*), in Treasury’s financial information system, Prime.

It is essential that Prime accurately reflects the restructure in time for the delivery of the 2022-23 Budget, and at the point that new functions come into force from 1 April 2022 or from 1 July 2022. To this end, this guide details key tasks and timelines for Treasury and all government agencies, including:

For general government agencies directly affected by the MOG changes:

- agreeing with counter parties on the impact of changes on programs, operating budget, capital authorisation limit, capital projects, balance sheet and cash flow
- submitting Final Budget Proposals (FBP) and Budget Adjustment Journals (BAJ) to effect the changes in Prime and ensure correct Appropriation transfers.

For general government agencies not directly affected by the MOG changes:

- updating the Internal Counter Party (ICP) code of accounts affected by the restructure.

For Treasury:

- ensuring budget related and other pre-MOG FBPs are processed and approved prior to the commencement of MOG FBPs and BAJs
- ensuring revised Prime cluster, agency and program structures are in place in time for agencies’ submission of MOG FBPs and BAJs
- implementing changes through Prime Master Data Changes where feasible
- ensuring availability of assistance to agencies during FBP and BAJ preparation.

Key dates:

2022-23 Budget – Critical Dates MOG Changes	
Date	Item
By Wed 9 Feb	<ul style="list-style-type: none"> • Transfer of MOG affected agencies from one cluster to another e.g. Australian Museum moving from the Premier and Cabinet cluster to the Enterprise, Investment and Trade • Creation of new agencies and cluster e.g. Create NSW and Department of Enterprise,
Mid Feb	We are anticipating some further minor MOG changes to be finalised in the coming week with Prime system changes to be made. Note: further communication to be issued as amended order is released.
Mon 28 Feb	The Secretaries of MOG affected agencies and Clusters to agree on budget transfers. Once agreed, agencies should commence preparations for MOG FBPs under the post-MOG structure
Thurs 10 March	Deadline for agencies to have submitted MOG FBPs to Treasury. Including: <ul style="list-style-type: none"> • FBPs for MOG transfers • FBPs for reassignment of ICPs with Budget control impacts

	<ul style="list-style-type: none">• Transfers must be Budget neutral (both transfer out and transfer in agencies and Clusters should work collaboratively to ensure FBP can be offset before submitting in Prime).
Late March	Treasurer to approve under s4.9 of GSF Act transfers between GSF agencies and Budget transfers for the final quarter of 2022

Summary of MOG Changes

As of X1 February 2022 (MOG changes announced 20=1 December 2021)

Note: the below table includes MOG changes announced in the *(Administrative Arrangements (Second Perrottet Ministry—Transitional) Order 2021)* and *(Administrative Arrangements (Administrative Changes— Miscellaneous) Order 2022)*

	Effective date	Transfer Function	Agency Transfer	DCS	DCJ	DEIT (new)	DPE	DPC	DRNSW	DoT	TSY
1 Department of EIT (new)	1 Apr 2022					In					
2 Admin State Rev – DEIT (new)	1 Apr 2022					In					
3 Invest + Destination NSW	1 Apr 2022	✓	✓			In		Out			
4 Heritage Branch	1 Apr 2022	✓					In	Out			
5 State Archives	1 Apr 2022	✓	✓			In		Out			
6 Women NSW	1 Apr 2022	✓			Out			In			
7 Off of Com. Safety	1 Apr 2022	✓			Out			In			
8 ILGA	1 Apr 2022	✓		Out		In					
9 Create NSW (new)	1 Apr 2022	✓				In		Out			
10 Small Bus Comm.	1 Apr 2022	✓		In							Out
11 Art Gallery NSW	1 Apr 2022		✓			In		Out			
12 Australian Museum	1 Apr 2022		✓			In		Out			
13 Greater Sydney C.	1 Apr 2022		✓					Out		In	
14 HHT NSW	1 Apr 2022		✓			In		Out			
15 INSW	1 Apr 2022		✓					Out		In	
16 Institute of Sport	1 Apr 2022		✓		Out	In					
17 Library Council NSW	1 Apr 2022		✓			In		Out			
18 Resilience NSW	1 Apr 2022		✓		In			Out			
19 Office of Sport	1 Apr 2022		✓		Out	In					
20 SOH Trust	1 Apr 2022		✓			In		Out			
21 Trustees of MAAS	1 Apr 2022		✓			In		Out			
22 Venues NSW	1 Apr 2022		✓		Out	In					
23 WPCA	1 Apr 2022		✓			In		Out			
24 Jobs for NSW	1 Apr 2022		✓			In		Out			
25 Historic Houses Trust NSW Staff	1 Apr 2022	✓				In		Out			

26 DCS Staff	1 Apr 2022	✓		Out		In					
27 NSW Business Connect Staff	1 Apr 2022	✓		In							Out
28 Local Land Services Staff (effective 1 July 2022)	1 July 2022	✓							In		
Total				4	6	19	1	18	1	2	2

Section 1: Agency Transfer Tasks Guide

FBP preparation:

1. A transferring agency will need to prepare FBPs for all functions, programs or entire agencies transferring into another agency. Likewise, recipient agencies will need to prepare corresponding FBPs for each of the functions, programs or entire agencies being transferred-in. Separate FBPs for functions, programs and entire agency transfers will be helpful for reviewing, tracing and reconciling agency financials.
2. These FBPs should cover all relevant programs (and their operating budget) transferring to/from the counter party.
3. FBPs prepared by destination agencies should reflect updated ICP codes. Section 4 provides the link to the updated Prime mapping file (which includes updated ICP codes) in the Prime Knowledge Base.
4. Most whole-of-agency transfers will not require an FBP: these transfers will be implemented via Master Data Change (MDC) by Treasury's Business Support Team **by Wednesday 9 February 2022**.
5. Where an agency is transferred via MDC:
 - a. the agency will need to lodge a BAJ changing the ICP of *Grants from principal department* account to point to the new (destination) Principal Department
 - b. the originating Principal Department will need to submit an Appropriation Transfer-Out FBP to the destination Principal Department
 - c. the destination Principal Department will need to submit a contra-transaction to receive the appropriation (an Appropriation Transfer-In FBP)
 - d. the originating Principal Department has the option of consolidating all its Appropriation Transfer-Out FBPs (as per 'b' above) into a single FBP.

The following pages list the FBPs (or, where applicable, the BAJs) that agencies and Principal Departments need to submit for the various MOG transfer scenarios. To facilitate the generation of an FBP Listing Report for all MOG transfers, it is essential that agencies use the FBP naming convention – **“MOG – Transfer In/Out – Function/Program/Agency from Agency 1 to Agency 2”**. The detailed steps in creating FBPs/BAJs are further discussed in Section 2.

Art Gallery of New South Wales (AGNSW)

(i) Transfers Out

FBP No.	MOG Change	FBP Name	Notes	Due Date
N/A	Art Gallery transferred from the P&C cluster to the EIT cluster	N/A - Prime Master Data Change	Transfer to Enterprise, Investment and Trade Cluster. To be implemented by Treasury.	By 9 Feb 2022
1	FBP to reallocate Grant funding revenue from DPC to DEIT	MOG – ICP Change – Grant from DPC to DEIT	ICP changes for Grant funding from 1 April 2022	10 Mar 2022

Australian Museum (AM)

(i) Transfers Out

FBP No.	MOG Change	FBP Name	Notes	Due Date
N/A	AM transferring from the P&C cluster to the EIT cluster	N/A - Prime Master Data Change	Transfer to Enterprise, Investment and Trade Cluster. To be implemented by Treasury.	By 9 Feb 2022
1	FBP to reallocate Grant funding revenue from DPC to DEIT	MOG – ICP Change – Grant from DPC to DEIT	ICP changes for Grant funding from 1 April 2022	10 Mar 2022

Create NSW (CNSW)

(i) Transfers In

FBP No.	MOG Change	FBP Name	Notes	Due Date
N/A	New agency Create NSW is established	N/A – Prime Master Data Change	Creation of new agency under the Enterprise, Investment and Trade cluster. To be implemented by Treasury.	By 9 Feb 2022
1	Transfer of the persons employed in Create NSW and Create Infrastructure teams in DPC to Create NSW	MOG – Transfer In – DPC Staff to Create NSW	Department of Premier and Cabinet Staff transferred to Create NSW	10 Mar 2022

Department of Customer Service (DCS)

(i) Transfers Out

FBP No.	MOG Change	FBP Name	Notes	Due Date
1	Transfer of Appropriation for: i) Independent Liquor and Gaming Authority from DCS to DEIT	MOG – Transfer Out – Appropriation for ILGA	Transfer of Appropriation from Department of Customer Service to Department of Enterprise, Investment and Trade from 1 April 2022	10 Mar 2022
2	Transfer of ILGA staff from DCS to DEIT	MOG – Transfer Out – ILGA Staff from DCS to DEIT	Transfer of staff costs of ILGA from DCS to DEIT	10 Mar 2022
3	Persons employed who are involved in the administration of legislation allocated to the Minister for Hospitality and Racing in DCS transferred to DEIT	MOG – Transfer Out – DCS Staff to DEIT	Transfer of persons employed who are involved in the administration of legislation allocated to the Minister for Hospitality and Racing in Department of Customer Service transferred to Department of Enterprise, Investment and Trade from 1 April 2022	10 Mar 2022

(ii) Transfers In

FBP No.	MOG Change	FBP Name	Notes	Due Date
4	Persons employed in Small Business Commissioner in Treasury transferred to DCS	MOG – Transfer In – Small Business Commissioner Staff to DCS	Transfer of Small Business Commissioner Staff from Treasury to Department of Customer Service	10 Mar 2022

Department of Communities and Justice (DCJ)

(i) Transfers Out

FBP No.	MOG Change	FBP Name	Notes	Due Date
1	Transfer of the persons employed in Women NSW team in DCJ to DPC	MOG – Transfer Out – Women NSW Staff to DPC	Women NSW Staff in Department of Communities and Justice transferred to Department of Premier and Cabinet	10 Mar 2022
2	Transfer of persons employed in the Office of Safety and Cohesion team in DCJ to DPC	MOG – Transfer Out – DCJ Staff to DPC	Department of Communities and Justice Staff transferred to Department of Premier and Cabinet	10 Mar 2022
3	Transfer of Appropriation for: i) Office of Sport, ii) Venues NSW from DCJ to DEIT	MOG – Transfer Out – Appropriation for Sport	Transfer of Appropriation from Department of Communities and Justice to Department of Enterprise, Investment and Trade	10 Mar 2022

(ii) Transfers In

FBP No.	MOG Change	FBP Name	Notes	Due Date
4	Transfer of Appropriation for: i) Resilience NSW from DPC to DCJ	MOG – Transfer In – Appropriation for Resilience NSW	Transfer of Appropriation from Department of Premier and Cabinet to Department of Communities and Justice	10 Mar 2022

Department of Enterprise, Investment and Trade (DEIT)

(i) Transfers In

FBP No.	MOG Change	FBP Name	Notes	Due Date
N/A	Creation of the new Cluster and Department in Prime	N/A – Prime Master Data Change	Creation of new agency under the Enterprise, Investment & Trade cluster. To be implemented by Treasury.	By 9 Feb 2022
1	Transfer of ILGA Staff to DEIT	MOG – Transfer In – ILGA Staff to DEIT	Transfer of Independent Liquor and Gaming Authority Staff to Department of Enterprise, Investment and Trade	10 Mar 2022
2	Transfer of Appropriations for: (i) Art Gallery of NSW (ii) Australian Museum (iii) Destination NSW (iv) Historic Houses Trust of NSW (v) Investment NSW (vi) Jobs for NSW (vii) Library Council of NSW (viii) State Archives and Records Authority (ix) Sydney Opera House Trust (x) Trustees of the Museum of Applied Arts and Sciences (xi) Western Parkland City Authority from DPC to DEIT	MOG – Transfer In – Appropriation for P&C agencies moving cluster	Transfer of Appropriation from Department of Premier and Cabinet to Department of Enterprise, Investment and Trade	10 Mar 2022
3	Transfer of Appropriation for: i) Office of Sport ii) Venues NSW from DCJ to DEIT	MOG – Transfer In – Appropriation for DCJ agencies moving cluster	Transfer of Appropriation from Department of Communities and Justice to Department of Enterprise, Investment and Trade	10 Mar 2022
4	Transfer of Appropriation for: l) Independent Liquor and Gaming Authority DCS to DEIT	MOG – Transfer In – Appropriation for ILGA	Transfer of Appropriation from Department of Customer Service to Department of Enterprise, Investment and Trade	10 Mar 2022
5	Persons employed who are involved in the administration of legislation allocated to the Minister for Hospitality and Racing in DCS transferred to DEIT	MOG – Transfer In – DCS Staff to DEIT	Transfer of persons employed who are involved in the administration of legislation allocated to the Minister for Hospitality and Racing in Department of Customer Service transferred to Department of Enterprise, Investment and Trade from 1 April 2022	10 Mar 2022

Department of Planning and Environment (DPE)

(i) Transfers In

FB P No.	MOG Change	FBP Name	Notes	Due Date
N/A	Renaming of Department of Planning, Industry and Environment as Department of Planning and Environment	N/A – Prime Master Data Change	Rename to Department of Planning and Environment. To be implemented by Treasury.	By 9 Feb 2022
1	Transfer of persons employed in Heritage Branch in DPC to DPE	MOG - Transfer In – Heritage Branch Staff to DPE	Transfer of Heritage Branch Staff from Department of Premier and Cabinet to Department of Planning and Environment	10 Mar 2022

Department of Premier and Cabinet (DPC)

(i) Transfers Out

FBP No.	MOG Change	FBP Name	Notes	Due Date
1	Persons employed in Heritage Branch of DPC are transferred to DPE	MOG – Transfer Out – Heritage Branch Staff to DPE	Transfer of Heritage Branch Staff from Department of Premier and Cabinet to Department of Planning and Environment	10 Mar 2022
2	Persons employed in Create NSW and Create Infrastructure teams in DPC are transferred to DEIT	MOG – Transfer Out – DPC Create NSW Staff to DEIT	Department of Premier and Cabinet Staff transferred to Create NSW	10 Mar 2022
3	Persons employed in in DPC are transferred to State Archives and Records Authority in the EIT cluster	MOG – Transfer Out – DPC Staff to SARA	Certain Department of Premier and Cabinet Staff transferred to State Archives and Records Authority	10 Mar 2022
4	Transfer of Appropriations for: (i) Art Gallery of NSW (ii) Australian Museum iii) Destination NSW iv) Historic Houses Trust of NSW v) Investment NSW vi) Jobs for NSW vii) Library Council of NSW viii) State Archives and Records Authority ix) Sydney Opera House Trust x) Trustees of the Museum of Applied Arts and Sciences xi) Western Parkland City Authority from DPC to DEIT	MOG – Transfer Out – Appropriation for agencies moving cluster	Transfer of Appropriation from Department of Premier and Cabinet to Department of Enterprise, Investment and Trade	10 Mar 2022
5	Transfer of Appropriations for: i) Greater Sydney Commission ii) Infrastructure NSW from DPC to Department of Transport	MOG – Transfer Out – Appropriation for agencies moving cluster	Transfer of Appropriation from Department of Premier and Cabinet to Department of Transport	10 Mar 2022
6	Transfer of Appropriation for: i) Resilience NSW from DPC to DCJ	MOG – Transfer Out – Appropriation for Resilience NSW	Transfer of Appropriation from Department of Premier and Cabinet to Department of Communities and Justice	10 Mar 2022

7	Persons employed in Historic Houses Trust of NSW team in DPC are transferred to the State Archives and Records Authority in the EIT cluster	MOG – Transfer Out – Historic Houses Trust Staff to SARA	Transfer of Historic Houses Trust of NSW staff in Department of Premier and Cabinet to the State Archives and Records Authority in the Enterprise, Investment and Trade cluster from 1 April 2022	10 Mar 2022
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(ii) Transfers In

FBP No.	MOG Change	FBP Name	Notes	Due Date
8	Transfer of the persons employed in Women NSW team in DCJ to DPC	MOG – Transfer In – Women NSW Staff to DPC	Women NSW Staff in Department of Communities and Justice transferred to Department of Premier and Cabinet	10 Mar 2022
9	Transfer of persons employed in the Office of Safety and Cohesion team in DCJ to DPC	MOG – Transfer In – DCJ Staff to DPC	Department of Communities and Justice Staff transferred to Department of Premier and Cabinet	10 Mar 2022

Department of Transport (DoT)

(i) Transfers In

FBP No.	MOG Change	FBP Name	Notes	Due Date
1	Transfer of Appropriations for: i) Greater Sydney Commission ii) Infrastructure NSW from DPC to Department of Transport	MOG – Transfer In – Appropriation for agencies moving cluster	Transfer of Appropriation from Department of Premier and Cabinet to Department of Transport	10 Mar 2022

Department of Regional NSW (DRNSW)

(i) Transfers In

FBP No.	MOG Change	FBP Name	Notes	Due Date
N/A	Renaming Regional NSW as Department of Regional NSW	N/A – Prime Master Data Change	Rename to Department of Regional NSW. To be implemented by Treasury.	By 9 Feb 2022
1	Persons employed who are involved in the administration of the Soil Conversation Act 1938 are transferred to DRNSW	MOG – Transfer In – LLS Staff to DRNSW	Transfer of Local Land Services Staff involved in the administration of the Soil Conversation Act 1938 transferred to Department of Regional NSW from 1 July 2022	10 Mar 2022

Destination NSW (DNSW)

(i) Transfers Out

FBP No.	MOG Change	FBP Name	Notes	Due Date
N/A	Destination NSW transferred from the P&C cluster to the EIT cluster	N/A - Prime Master Data Change	Transfer to Enterprise, Investment and Trade Cluster. To be implemented by Treasury.	By 9 Feb 2022
1	FBP to reallocate Grant funding revenue from DPC to DEIT	MOG – ICP Change – Grant from DPC to DEIT	ICP changes for Grant funding from 1 April 2022	10 Mar 2022

(ii) Transfers In

FBP No.	MOG Change	FBP Name	Notes	Due Date
2	Persons employed in Investment NSW transferred to Destination NSW	MOG – Transfer In – Investment NSW Staff to Destination NSW	Transfer of Investment NSW Staff to Destination NSW	10 Mar 2022

Greater Sydney Commission (GSC)

(i) Transfers Out

FBP No.	MOG Change	FBP Name	Notes	Due Date
N/A	Greater Sydney Commission transferred from the P&C cluster to Transport cluster	N/A - Prime Master Data Change	Transfer to Transport Cluster. To be implemented by Treasury.	By 9 Feb 2022
1	FBP to reallocate Grant funding revenue from DPC to Department of Transport	MOG – ICP Change – Grant from DPC to Department of Transport	ICP changes for Grant funding from 1 April 2022	10 Mar 2022

Historic Houses Trust of New South Wales (HHT)

(i) Transfers Out

FBP No.	MOG Change	FBP Name	Notes	Due Date
N/A	Historic Houses Trust of New South Wales transferred from the P&C cluster to EIT cluster	N/A - Prime Master Data Change	Transfer to Enterprise, Investment and Trade Cluster. To be implemented by Treasury.	By 9 Feb 2022
1	FBP to reallocate Grant funding revenue from DPC to DEIT	MOG – ICP Change – Grant from DPC to DEIT	ICP changes for Grant funding from 1 April 2022	10 Mar 2022

Independent Liquor and Gaming Authority (ILGA)

(i) Transfers Out

FBP No.	MOG Change	FBP Name	Notes	Due Date
N/A	ILGA transferred from the Customer Service cluster to the EIT cluster	N/A - Prime Master Data Change	Transfer to Enterprise, Investment and Trade Cluster. To be implemented by Treasury.	By 9 Feb 2022
1	FBP to reallocate Grant funding revenue from DCS to DEIT	MOG – ICP Change – Grant from DCS to DEIT	ICP changes for Grant funding from 1 April 2022	10 Mar 2022

Infrastructure NSW (INSW)

(i) Transfers Out

FBP No.	MOG Change	FBP Name	Notes	Due Date
N/A	Infrastructure NSW transferred from the P&C cluster to the Transport cluster	N/A - Prime Master Data Change	Transfer to Transport Cluster. To be implemented by Treasury.	By 9 Feb 2022
1	FBP to reallocate Grant funding revenue from DPC to Transport	MOG – ICP Change – Grant from DPC to Transport	ICP changes for Grant funding from DPC to DoT from 1 April 2022	10 Mar 2022

Investment NSW (InvNSW)

(i) Transfers Out

FBP No.	MOG Change	FBP Name	Notes	Due Date
N/A	Investment NSW transferred from the P&C cluster to the EIT cluster	N/A - Prime Master Data Change	Transfer to Enterprise, Investment and Trade Cluster. To be implemented by Treasury.	By 9 Feb 2022
1	Persons employed in Investment NSW transferred to Destination NSW	MOG – Transfer Out – Investment NSW Staff to Destination NSW	Transfer of Investment NSW Staff to Destination NSW	10 Mar 2022
2	FBP to reallocate Grant funding revenue from DPC to DEIT	MOG – ICP Change – Grant from DPC to DEIT	ICP changes for Grant funding from DPC to DEIT from 1 April 2022	10 Mar 2022

Institute of Sport (Non-Prime entity)

(i) Transfers Out

FBP No.	MOG Change	FBP Name	Notes	Due Date
N/A	Institute of Sport transferred from the Stronger Communities cluster to the EIT cluster	N/A	Transfer to Enterprise, Investment and Trade Cluster – financials not impacted by MOG changes	N/A

Jobs for NSW (JNSW)

(i) Transfers Out

FBP No.	MOG Change	FBP Name	Notes	Due Date
N/A	Jobs for NSW transferred from the P&C cluster to the EIT cluster	N/A - Prime Master Data Change	Transfer to Enterprise, Investment and Trade Cluster. To be implemented by Treasury.	By 9 Feb 2022
1	FBP to reallocate Grant funding revenue from DPC to DEIT	MOG – ICP Change – Grant from DPC to DEIT	ICP changes for Grant funding from 1 April 2022	10 Mar 2022

Library Council of NSW (formerly State Library of NSW)

(i) Transfers Out

FBP No.	MOG Change	FBP Name	Notes	Due Date
N/A	Library Council of NSW transferred from P&C cluster to the EIT cluster	N/A - Prime Master Data Change	Transfer to Enterprise, Investment and Trade Cluster. To be implemented by Treasury.	By 9 Feb 2022
1	FBP to reallocate Grant funding revenue from DPC to DEIT	MOG – ICP Change – Grant from DPC to DEIT	ICP changes for Grant funding from 1 April 2022	10 Mar 2022

Local Land Services (LLS)

(i) Transfers Out

FBP No.	MOG Change	FBP Name	Notes	Due Date
1	Persons employed who are involved in the administration of the Soil Conversation Act 1938 are transferred to DRNSW	MOG – Transfer Out – LLS Staff to DRNSW	Transfer of Local Land Services Staff involved in the administration of the Soil Conversation Act 1938 transferred to Department of Regional NSW from 1 July 2022	10 Mar 2022

Museum of Applied Arts and Sciences (MAAS)

(i) Transfers Out

FBP No.	MOG Change	FBP Name	Notes	Due Date
N/A	Museum of Applied Arts and Sciences transferred from the P&C cluster to the EIT cluster	N/A - Prime Master Data Change	Transfer to Enterprise, Investment and Trade Cluster. To be implemented by Treasury.	By 9 Feb 2022
1	FBP to reallocate Grant funding revenue from DPC to DEIT	MOG – ICP Change – Grant from DPC to DEIT	ICP changes for Grant funding from 1 April 2022	10 Mar 2022

Office of Sport (OoS)

(i) Transfers Out

FBP No.	MOG Change	FBP Name	Notes	Due Date
N/A	Office of Sport transferred from the Stronger Communities cluster to the EIT Cluster	N/A - Prime Master Data Change	Transfer to Enterprise, Investment and Trade Cluster. To be implemented by Treasury.	By 9 Feb 2022
1	FBP to reallocate Grant funding revenue from DCJ to DEIT	MOG – ICP Change – Grant from DCJ to DEIT	ICP changes for Grant funding from 1 April 2022	10 Mar 2022

Resilience NSW (RNSW)

(i) Transfers Out

FBP No.	MOG Change	FBP Name	Notes	Due Date
N/A	Resilience NSW transferred from the P&C cluster to the Stronger Communities cluster	N/A - Prime Master Data Change	Transfer to Stronger Communities Cluster. To be implemented by Treasury.	By 9 Feb 2022
1	FBP to reallocate Grant funding revenue from DPC to DCJ	MOG – ICP Change – Grant from DPC to DCJ	ICP changes for Grant funding from 1 April 2022	10 Mar 2022

Service NSW (SNSW)

(i) Transfers In

FBP No.	MOG Change	FBP Name	Notes	Due Date
1	Persons employed in NSW Business Connect support team in Treasury are transferred to Service NSW in the CS cluster	MOG – Transfer In – NSW Business Connect Support Staff to Service NSW	Transfer of NSW Business Connect support staff from Treasury to Service NSW In the Customer Service cluster effective from 1 April 2022	10 Mar 2022

State Archives and Records Authority of New South Wales (SARA)

(i) Transfers Out

FBP No.	MOG Change	FBP Name	Notes	Due Date
N/A	SARA transferred from the P&C cluster to the EIT cluster	N/A - Prime Master Data Change	Transfer to Enterprise, Investment and Trade Cluster. To be implemented by Treasury.	By 9 Feb 2022
1	FBP to reallocate Grant funding revenue from DPC to DEIT	MOG – ICP Change – Grant from DPC to DEIT	ICP changes for Grant funding from 1 April 2022	10 Mar 2022

(ii) Transfers In

FBP No.	MOG Change	FBP Name	Notes	Due Date
2	Persons employed in in DPC are transferred to State Archives and Records Authority in the EIT cluster	MOG – Transfer In – DPC Staff to SARA	Department of Premier and Cabinet Staff transferred to State Archives and Records Authority	10 Mar 2022
3	Persons employed in Historic Houses Trust of NSW team in DPC are transferred to the State Archives and Records Authority in the EIT cluster	MOG – Transfer In – Historic Houses Trust Staff to SARA	Transfer of Historic Houses Trust of NSW staff in Department of Premier and Cabinet to State Archives and Records Authority effective from 1 April 2022	10 Mar 2022

Sydney Opera House Trust (SOHT)

(i) Transfers Out

FBP No.	MOG Change	FBP Name	Notes	Due Date
N/A	SOHT transferred from the Premier and Cabinet Cluster to EIT Cluster	N/A	Agency to update ICP changes for Grant funding via PNFC Commercial data load for Budget	Refer to Budget timetable – P10 and Budget data returns

The Treasury (TSY)

(i) Transfers Out

FBP No.	MOG Change	FBP Name	Notes	Due Date
1	Persons employed in Small Business Commissioner in Treasury transferred to DCS	MOG – Transfer Out – Small Business Commissioner Staff to DCS	Transfer of Small Business Commissioner Staff from Treasury to Department of Customer Service	10 Mar 2022
2	Persons employed in NSW Business Connect support team in Treasury are transferred to Service NSW in the CS cluster	MOG – Transfer Out – NSW Business Connect Support Staff to Service NSW	Transfer of NSW Business Connect support staff from Treasury to Service NSW In the Customer Service cluster effective from 1 April 2022	10 Mar 2022

Venues NSW (VNSW)

(i) Transfers Out

FBP No.	MOG Change	FBP Name	Notes	Due Date
N/A	Venues NSW transferred from the Stronger Communities cluster to the EIT cluster	N/A	Agency to update ICP changes for Grant funding via PNFC Commercial data load for Budget	Refer to Budget timetable – P10 and Budget data returns

Western Parkland City Authority (WPCA)

(i) Transfers Out

FBP No.	MOG Change	FBP Name	Notes	Due Date
N/A	WPCA from the P&C cluster to the EIT cluster	N/A - Prime Master Data Change	Transfer to Enterprise, Investment and Trade Cluster. To be implemented by Treasury.	By 9 Feb 2022
1	FBP to reallocate Grant funding revenue ICP from DPC to DEIT	MOG – ICP Change – Grant from DPC to DEIT	ICP changes for Grant funding from 1 April 2022	10 Mar 2022

Cluster: Education

- No MOG FBP submissions required from this cluster

Cluster: Health

- No MOG FBP submissions required from this cluster

Cluster: Legislature

- No MOG FBP submissions required from this cluster

State Revenue Entities (S-Agencies)

State Revenues - Department of Enterprise, Investment and Trade

(i) Transfers in

FBP No.	MOG Change	FBP Name	Notes	Due Date
N/A	New S agency is established for DEIT	N/A – Prime Master Data Change	Creation of new S agency under the Enterprise, Investment and Trade cluster. To be implemented by Treasury.	By 9 Feb 2022
1	FBP to Transfer from DPC S-agency account to DEIT S-agency	MOG -Transfer In – DPC S-agency account to DEIT S-agency where relevant	Transfer of S-agency account	10 Mar 2022

State Revenues - Department of Premier and Cabinet

(i) Transfers out

FBP No.	MOG Change	FBP Name	Notes	Due Date
1	FBP to Transfer from DPC S-agency account to DEIT S-agency	MOG -Transfer Out – DPC S-agency account to DEIT S-agency where relevant	Transfer of S-agency account	10 Mar 2022

State Revenues – Rename to Department of Planning and Environment (S-agency)

(i)

BAJ No.	MOG Change	FBP Name	Notes	Due Date
N/A	Rename of S Revenues DPE agency	N/A – Prime Master Data Change	Rename from Department of Planning, Industry and Environment (S-agency). To be implemented by Treasury.	By 9 Feb 2022

State Revenues – Rename to Department of Regional NSW (S-agency)

(i)

BAJ No.	MOG Change	FBP Name	Notes	Due Date
N/A	Rename of S Revenues Department of Regional NSW agency	N/A – Prime Master Data Change	Rename from Regional NSW (S-agency). To be implemented by Treasury.	By 9 Feb 2022

Section 2: Step by Step MOG FBP/BAJ Creation

Steps in creating a MOG Transfer-Out FBP

1. Ensure all program financials are correct
2. Extract or download Trial Balance and Schedules and convert into an FBP upload file.
3. Apply the necessary accounting treatments to convert the Trial Balance into as many Transfer-out files for FBP upload as are required, which may separately include:
 - a. a Transfer-Out FBP file for transferring programs to other agencies
 - b. a Transfer-Out FBP file for transferring entire agencies to other agencies
 - c. a Transfer-Out FBP file for transferring out residual accounts to a new Principal Department
 - d. Balance Trial Balance to Equity Transfer Out account (AQ802020003, movement: MM0606)
4. Provide a copy of the Excel Trial Balance files to the destination counter party
5. Create a new FBP in Prime. For key set up parameters, use:
 - a. FBP name: please use the FBP naming convention set out in Section 1 agency tables
 - b. **Proposal Type: Other adjustment**
 - c. **Proposal Category:** Recurrent including capital (this will ensure capital authorisation limits are also transferred; if this is not the case choose recurrent only)
 - d. **Proposal Classification: Other Adjustment – Machinery of Government**
 - e. Includes capital expenditure component: Yes (for reason given above - this will create a new project with negative capital expenditure when the FBP is approved. See Section 3 for next step.)
 - f. For Estimated Total Cost Sought: Determine capital authorisation limit being transferred. Relevant accounts to examine are Balance Sheet accounts with movement codes MM0020, MM0023, MM0050, MM0051, MM0052, MM0055, MM0061 and MM0066. Enter the negative of capital authorisation limit determined.
 - g. Add all relevant programs in the Budget Designated Program section
 - h. Answer 'No' to the rest of the questions
6. On the financial screen, upload FBP Upload file prepared in step 3
7. Attach documents in the Documents tab and promote the FBP. (Note: information requested in other FBP tabs are optional).

Steps in creating a MOG Transfer-In FBP

1. Refer to Transfer-Out steps above for context, as this is a related activity
2. Obtain the Transfer-Out transaction Excel file, either directly from the transferring counter party,
3. Apply the necessary accounting treatments to convert from a Transfer-Out to a Transfer-in transaction, i.e.:
 - a. Review Trial Balance file received from counter party
 - b. Update to reverse the signage (multiplying values by minus one) and correct for updated Program and ICP codes. Refer to updated Prime Mapping file (see link referred to in Section 4)
 - c. Check for inter-company transactions which may require netting out or recoding
 - d. Replace Equity Transfer Out to Equity Transfer In (AQ802020001, movement: MM0541)
4. Convert Excel file into an FBP upload file – for instructions on how to do this, please refer to the Knowledge Base ([KB0010476](#)).
5. Create a new FBP in Prime. For key FBP set up parameters use:
 - a. For FBP name: please use the FBP naming convention set out in Section 1 agency tables
 - a. Proposal Type: Other adjustment**
 - b. Proposal Category: Recurrent including capital** (this will ensure capital authorisation limits are adjusted; if this is not the case choose recurrent only)
 - c. Proposal Classification: Other Adjustment – Machinery of Government**
 - d. Includes capital expenditure component: Yes (for reason given above. This will create a new project when the FBP is approved. It will also require filling up capital information and location tabs. Refer to Section 3 for next step.)
 - e. For Estimated Total Cost Sought: Enter the capital authorisation limit transferred.
 - f. Add all relevant programs in the Budget Designated Program section
 - g. Answer 'Yes' to 'Ongoing?' (for recurrent FBP only) and 'No' to the rest of the questions
6. On the financial screen, upload FBP upload file created in step 4
7. Attach documents in the Documents tab and promote FBP. Note: information requested in other FBP tabs is optional for the MoG transfer.

The screenshot displays the 'Prime Financial Management' interface. On the left is a navigation menu with options like 'Home', 'Capital', 'Budget', 'Preliminary Proposal', 'Final Proposal', 'Performance Measure', 'Budget Adjustment Journal', 'Budget Proposal Prioritization', 'Budget Proposal Workbench', 'Joint Budget Submission', 'Budget Adjustment Journal Workbench', 'Proposal Monitoring', and 'Reporting'. The main area shows a form titled 'Please complete the fields below:' with several questions and input fields. A red circle highlights the 'Proposal Category' dropdown menu, which is currently set to 'Recurrent including Capital'. Other visible fields include 'Reference ID', 'Proposed ID', 'Created By', 'Submitted By', 'Agency', 'Cluster', 'Portfolio Minister Name', 'Coordinating Minister Name', 'Proposal Name', 'Publication Name', 'Agency Internal Reference', 'Budget Year', 'Workflow Status', 'Proposed Type', 'Proposal Classification', 'Estimated Total Cost Sought (\$000)', 'Funded through existing budget allocations', 'Protected Items', and 'Election Commitments'.

Steps for creating a BAJ to re-point ICPs to new agency codes:

1. Download Trial Balance
2. Strip back the Excel file to retain only the required rows, removing all accounts not requiring ICP change
3. Change old ICP to the updated ICP codes. Refer to the updated list of ICPs in the Prime mapping file (see link in Section 4)
4. Create a BAJ upload file from the Excel file created as per step 2. Refer to ([KB0010476](#)).
5. Create a BAJ:
 - a. For BAJ name, use the following convention: **“MOG – ICP Change – from xxx to yyy”**
Adjustment Type: Other adjustment
Note: BAJ transactions are only available for 2022-23 Budget year, Forward Estimates and Planning Years. BAJ is not available for current year (2021-22) adjustments. If current year adjustments are required or Budget Control limit changes, please create an FBP.
6. Upload the BAJ file created in step 5 and follow the usual BAJ approval process.

The screenshot displays the 'Prime Financial Management' interface. On the left is a navigation menu with options: Home, Capital, Budget (selected), Preliminary Proposal, Final Proposal, Performance Measure, Budget Adjustment Journal (highlighted), Budget Proposal Prioritisation, Budget Proposal Workbench, Joint Budget Submission, and Budget Adjustment. The main content area shows a progress bar with steps: Set Up, Existing Budget Control Limits (Latest), Existing Trial Balance, Financial Adjustments, Revised Trial Balance, Existing Capital Project, Adjusted Capital Projects, Revised Capital Project, Revised Budget Control Limits, and Documents. Below the progress bar is the 'Budget Adjustment Journal' form. The form includes a 'Please complete the fields below:' section with the following fields: Agency (Department of Industry), Adjustment Type (dropdown), Budget Year (FY 2019-20), Adjustment Name, and Description. On the right side of the form, there are read-only fields: Adjustment ID (9791), Cluster (Industry (GG)), Workflow Status (DRAFT), Created By (PRIME-SUP@treasury.nsw.gov.au FMT AgencyAnalyst), and Submitted By. At the top right of the form are buttons for Back, Next, Save, Close, and Help.

Section 3: Capital Projects

For FBPs created in Section 2 with a proposal category of recurrent including capital, a capital project will be created once the FBP is approved. Agencies will then be able to adjust projects being transferred out and create the individual projects being transferred in.

MOG Transfer-Out agency

A capital BAJ will need to be created to zero out capital expenditure from projects being transferred out. The newly created capital project with negative capital expenditure is to be offset against the projects being transferred out.

Refer to Prime Knowledge Base article [KB0011237](#) for instructions or further details on how to complete a capital BAJ. The new bulk-upload functionality can be used for this purpose.

MOG Transfer-In agency

Once the FBP created in Section 2 is approved, a capital project will be created in Maintain Capital Projects. This project will then need to be split (using the Split functionality in Prime) into the individual projects being transferred in.

Refer to Knowledge Base article [KB0011237](#) for instructions on how to split a capital project.

The Estimated Total Cost (ETC) of the newly created project will be equal to the sum of the forward cash flows. A data remediation exercise will need to be undertaken to include expenditure spent by the transferring agency and adjust the ETC to reflect the total project cost. This should be undertaken in consultation with your Customer Relationship Lead.

Section 4: References

Links

Link to list of new agency and ICP codes in the Prime Mapping file ([KB0010495](#))

Link to FBP/BAJ upload file templates ([KB0010476](#))

Link to How to Create a Pipe Delimited .txt File ([KB0010562](#))

Link to Capital Projects information materials ([KB0011237](#))