Cheat sheet

# Purpose of document

This cheat sheet provides high-level guidance on how to action a MoG transfer of budgets in the APEX Budget Management System and actuals in the Government Accounting System (GAS) general ledger.

Whilst this document provides recommended processes for budget and actual transfers, there may be some accounts not specifically identified that require a different process. If unsure, please seek advice from the relevant team listed under ‘Contacts’.

# Key dates

Transfers for Machinery of Government (MOG) changes are effective as at 1 July, unless otherwise advised by DTF (refer Treasurer’s Direction – Machinery of government).

# Transfer of budgets

### Sources of data:

* Agencies should refer to their approved APEX ‘*Account list by SDC report’* and the ‘*Various reconciliation reports’* – this will help determine relevant budget balances across years to be transferred, by source destination code (SDC).
* Agencies are to use approved agency APEX *‘Trial Balance report’* to identify the nature of accounts (‘cash’ or ‘non cash’) – this will help determine transfer action required for opening balances and movement balances, from both a budget and actuals perspective.

### Actions:

* Budget transfer journals must be actioned in the APEX ‘Budget Agency Restructure’ tab with a budget round of ‘Agency Restructure’.
* Budget transfer journals must use the following APEX naming convention *–‘Transfer between agencies – Agency acronym (transferring to/receiving from) – Output/Function – Item description*’.
* Budget transfer journals must include the relevant SDC.
* Budget transfer journals must be inclusive of parameters.
* For each output group or function being transferred, agencies must submit separate budget journals (where applicable) for:
	1. **Opening balances as at the effective transfer date**
* Opening balance transfers must be adjusted in APEX in first year only e.g. 1 July 2024 = 2024-25 (year one). Do not adjust opening balances for subsequent years, as Apex will ‘roll’ opening balances into each budget year.
* Opening balance transfers must be actioned against equity. The relevant equity account to be used is dependent on whether the account to be transferred is ‘cash’ or ‘non-cash’ in nature.
* Opening balance transfers must use a balance sheet ‘transfer’ account where available for that account e.g. *842140 Buidings – transfers out* or *842230 Accumulated depreciation – Buildings transfers*.
* Do not use APEX balance brought forward accounts.
* For further details refer to *‘Table 1: Opening Balances - Balance sheet accounts’* below.
	1. **Budgeted balances for the current and forward estimates (operating statement and balance sheet accounts)**

Operating statement accounts

* Revenue and expenses must be transferred across all relevant budget years.
* Generally, revenue is matched with expenses. However, there may be some expenses which are funded by cash (carryovers), in this case cash at bank should be used as the balancing transfer account.
* Agencies must ensure appropriate Budget internal/external accounts are used when transferring expenses.

Balance sheet accounts

* Balance sheet accounts containing acquisitions, sales, receipts and repayments must be transferred across all relevant budget years, using equity injections/withdrawals (see budget transfer table below for further details).
* Budget transfer journals should include details by program/source in the description line.
* Helpful Tip: to clear Operating Statement balances, assess the following:
	+ Revenues/expenses
	+ Carryovers
	+ Depreciation
* For accounts with specific requirements refer to ‘*Table 2:* *Current and forward estimates (operating statement and balance sheet accounts)’* below.
	1. **Territory (CHA) Income items**
* Territory income revenue/receivables and corresponding expenses/payables are to be reversed and transferred to the receiving agency.
* Once transfer journals have been drafted, re-run APEX reports to review the impact of draft budget transfer journals, including:
	+ Are there any accounts with negative SDC’s?
	+ Are there any accounts with negative balances?
	+ Has the journal achieved what it is supposed to?

# Budget Transfers

### Table 1: Opening Balances – Balance sheet accounts

| Category | Example accounts | Nature | Transferring agency | Receiving agency | APEX  |
| --- | --- | --- | --- | --- | --- |
| Opening balances | * Receivables
* Allowance for doubtful debts
* Prepaid expenses
* Payables
* Provisions (including employee entitlements)
 | Cash | Transferring agency to sum all ‘cash’ assets and liabilities, then:* If transferring more net assets – use *991120 equity withdrawals*
* If transferring more net liabilities – use *991112 equity injections*
 | Receiving agency to recognise assets/liabilities using the opposite equity account to the transferring agency | Year 1 only |
| Opening balances | * Inventories
* Loans and advances
* Assets held for sale
* Property, plant & Equipment
* Intangibles
* Leased assets & liabilities
* Service concession assets/liabilities
* Reserves
 | Cash/Non-cash | * Must use relevant ‘transfer’ account where available
* Transferring agency to sum all ‘non-cash’ assets and liabilities:
	+ If transferring more net assets – use *991140 equity transfers ou*t
	+ If transferring more net liabilities – use *991130 equity transfers in*
 | Receiving agency to recognise assets/liabilities using the opposite equity account to the transferring agency | Year 1 only  |
| Opening balances | Territory (CHA) income * Receivable
* Payable
 | CHA | Transferring agency to reverse any CHA receivable and matching payable balance | Receiving agency to recognise CHA receivable and matching payable balance | Year 1 only |

### Table 2: Current and forward estimates (operating statement and balance sheet accounts) \*

| Category | Example accounts | Nature | Transferring agency | Receiving agency | APEX |
| --- | --- | --- | --- | --- | --- |
| Revenue  | Own source revenue e.g.* Grants revenue
* Goods and services revenue
* Interest revenue
* Miscellaneous revenue
 | Cash | * Transferring agency to reverse all revenue along with matching expenditure capacity
* Use Budget external expenditure accounts
 | * Receiving agency to recognise all revenue along with expenditure capacity
* Use Budget external expenditure accounts
 | Year 1- 10 |
| Revenue | Output appropriation | Cash | * Transferring agency to reverse output revenue along with matching expenditure capacity
* Use Budget internal expenditure accounts
 | * Receiving agency to recognise output revenue along with expenditure capacity
* Use Budget internal expenditure accounts
 | Year 1- 10 |
| Revenue | Territory (CHA) income | Cash | Transferring agency to reverse Territory revenue along with matching expenditure recognised in account *397000 CHA transfers* | Receiving agency to recognise Territory revenue along with matching expenditure in account *397000 CHA transfers* | Year 1- 10 |
| Revenue | Gain or loss on sale of assets  | Cash | Transferring agency to reverse gain or loss on sale along with sale of the asset and impact to cash at bank | Receiving agency to recognise gain or loss on sale along with sale of the asset and impact to cash at bank  | Year 1- 10 |
| Revenue | Assets acquired for nil consideration | Non-cash | Transferring agency to reverse revenue along with transfer in of the asset  | Receiving agency to recognise revenue along with transfer in of the asset  | Year 1- 10 |
| Expense | Leases* Goods & services contra
* Property management contra
* Lease interest
 | Cash  | Transferring agency to reverse lease expenses along with matching lease liability repayments | Receiving agency to recognise lease expenses along with matching lease liability repayments | Year 1- 10 |
| Expense | Doubtful debts | Cash | Transferring agency to reverse doubtful debt expense along with the matching allowance for doubtful debt | Receiving agency to recognise doubtful debt expense along with the matching allowance for doubtful debt | Year 1- 10 |
| Expense | Depreciation and amortisation | Non-cash | Transferring agency to reverse expense along with matching current depreciation or amortisation on the balance sheet | Receiving agency to recognise expense along with matching current depreciation or amortisation on the balance sheet | Year 1- 10 |
| Expense | Assets donated and gifted | Cash | Transferring agency to reverse gifted asset expense along with matching transfer out of the asset  | Receiving agency to recognise gifted asset expense along with matching transfer out of the asset  | Year 1- 10 |
| Revenue | Capital appropriation | Cash | Transferring agency to reverse appropriation along with matching acquisition or capitalised expenditure capacity | Receiving agency to recognise appropriation with matching acquisition or capitalised expenditure capacity | Year 1- 10 |
| Revenue | Commonwealth appropriation | Cash  | Transferring agency to reverse Commonwealth appropriation along with matching expenditure capacity  | Receiving agency to recognise Commonwealth appropriation along with matching expenditure capacity  | Year 1- 10 |
| Assets | Cash – main account | Cash | Movement will be as a net result of other transfers | Movement will be as a net result of other transfers | Year 1- 10 |
| Assets | Loans and advances  | Cash | Transferring agency to reverse receipts and repayments along with the matching source of funds | Receiving agency to recognise receipts and repayments along with the matching source of funds | Year 1- 10 |
| Assets | Accrued revenue | Cash  | Balance may have cleared through opening balance journals, however transferring agencies must review for any subsequent unwinding in the forward estimates which will require additional adjustments to cash at bank | Receiving agency to recognise any subsequent unwinding in the forward estimates which will require additional adjustments to cash at bank  | Year 1- 10 |
| Assets | Inventories | Cash | Transferring agency to reverse purchases, sales and consumption along with matching source of funds | Receiving agency to recognise purchases, sales and consumption along with the matching source of funds | Year 1- 10 |
| Assets | Property, plant and equipment  | Cash/ Non-cash | Transferring agency to reverse asset acquisitions, capitalised expenditure, sales and transfers, along with adjustments to:* capital appropriation
* own source revenue
* gain or loss on sale of assets
* assets acquired for nil consideration
* depreciation expense
* assets donated and gifted
 | Receiving agency to recognise asset acquisitions, capitalised expenditure, sales and transfers, along with adjustments to: * capital appropriation
* own source revenue
* gain or loss on sale of assets
* assets acquired for nil consideration
* depreciation expense
* assets donated and gifted
 | Year 1- 10 |
| Assets/Liabilities | Property, plant and equipment under lease and associated lease liability | Cash/Non-cash | Transferring agency to:* reverse acquisitions along with the matching lease liability received
* reverse current amortisation and transfer to the receiving agency along with amortisation expense
* reverse lease repayments along with matching lease expenses
 | Receiving agency to:* recognise acquisitions along with the matching lease liability received
* recognise current amortisation along with amortisation expense
* recognise lease repayments along with matching lease expenses
 | Year 1- 10 |
| Assets/Liabilities | Service concession assets or liabilities | Cash | Reverse transfers in of any service concession assets or liabilities and transfer to the receiving agency using *991140 equity transfers ou*t or *991131 equity transfers in.* | Receiving agency to recognise transfers in of any service concession assets using the opposite equity account to the transferring agency. | Year 1- 10 |
| Liabilities | Unearned revenue | Cash | Balance may be cleared through opening balance journals, however transferring agencies must review for any subsequent unwinding in the forward estimates which will require additional adjustments to cash at bank | Receiving agency to recognise any subsequent unwinding in the forward estimates which will require additional adjustments to cash at bank  | Year 1- 10 |

**\*Please note: all remaining assets and liabilities not mentioned in Table 2 should have already been cleared through opening balance transfers.**

# Transfer of Actuals

### Sources of data:

* Account balances as reflected in the Government Accounting System (GAS).
* Agencies should use the APEX ‘*Trial Balance report’* to identify cash and non-cash accounts and *‘GL by SDC report’* to view account balances, by SDC.

### Actions:

* Transfers of actuals must be processed by both agencies within the same period (tip: transfer using end of month data)
* Agencies must review and reconcile their accounts prior to actioning any actual transfer journals.
* Agencies must ensure appropriate SDC’s are reflected in transfer journals, in most cases this is displayed in reference field 1 of a transaction.
* Actual transfers should be processed in line with agreed agency budget transfer agreements.
* Transferring agencies must provide a copy of all transfer journals to the receiving agency.
* A copy of all transfers that impact appropriation, Territory income or equity, must be provided to the CHA.
* For consistency, manual GAS journals should include following journal identifiers in their journal ID:
	1. ZZ – indicates it is a MOG transfer journal
	2. Agency org number – indicates who journal is transferring to/from

e.g. ZZ6801

* Agencies must action separate transfer journals for:
	1. **Opening balances as at the effective transfer date (GAS period 00)**
* Opening balance transfers must be actioned via a manual GAS journal.
* Do not post opening balance transfers into period 0. Post in the next GAS period available.
* Opening balance transfers must be actioned against equity. The relevant equity account to be used is dependent on whether the account to be transferred is ‘cash’ or ‘non-cash’ in nature.
* Opening balance transfers must use a balance sheet ‘transfer’ account where one is available for that account e.g. *842140 Buidings – transfers out* or *842230 Accumulated depreciation – Buildings transfers*.
* For further details refer to the *‘Table 3: Opening Balances (GAS Period 00)’* below.
	1. **Year to date transactions that have occurred from the effective date to the date of transfer (refer to GAS periods 1 – 12)**
* Year to date transactions must be reversed in the transferring agency and recognised in the receiving agency.
* Year to date transactions with accounts that affect agency cash balances are to be processed via the ‘LTF wizard’.
* Year to date transactions with accounts that do not affect cash (non-cash) are to be processed via a manual GAS journal against equity.
* Unlike opening balance transfers, year to date balance sheet transactions containing acquisitions, sales, receipts and repayments must not use the relevant balance sheet ‘transfer’ account. Instead, year to date transactions will need to be reversed at the posting level and recognised the same way in the receiving agency e.g. *842110 Building – Acquisitions*.
* For further details of accounts with specific requirements refer to ‘*Table 4:* *Year to date transactions (GAS Period 1 - 12)’* below.
* When processing an actual transfer via the LTF wizard, agencies are reminded of the following system limitations:
	1. The LTF wizard generally defaults the SDC to the transferring or receipient agency for each transaction. Therefore, when using the LTF wizard transferring agencies must provide full details of all transactions including SDC’s to both the receipient agency and DTF.
	2. The LTF wizard restricts the number of lines that can be generated in a single transaction. Therefore, where transaction lines exceed the system limit, agencies must follow a two-step process. First, when processing a transfer in the LTF agencies must use a clearing account or process as a balance transfer. Then, agencies must process a separate GAS journal, to:
		1. reverse the impact of the initial clearing account or balance transfer; and
		2. action the transfer at a transactional level so that the full history of the balance being transferred is captured, including SDC.
* Once drafted, review the impact of actual transfer journals using the APEX *GL by SDC report* and ensure the journal does not cause negative SDC’s or account balances, before processing the transfer.
* Agencies must not action transfers for payroll tax, GST and FBT accounts and contact DCDD Taxation Services for further instruction.
* Agencies must not action transfers for property, plant and equipment as this will be performed by DCDD Asset and Ledger Services (ALS). Agencies are to identify relevant assets/cost centres to be transferred and provide details DCDD ALS who will action transfers on their behalf.

### Territory (CHA) Income

* If the receiving agency has not previously collected Territory revenue, then the receiving agency should liaise with DTF/CHA and DCDD AGS as soon as possible, to ensure the receiving agency is set up correctly in the GAS CHA program.
* If the receiving agency requires new/different posting level codes for Territory Revenue it should advise DTF/CHA and DCDD Across Government Systems (AGS) as soon as possible, to ensure the codes are set up correctly in the GAS CHA program.
* Agencies must not use the *397000 CHA transfers* account in GAS as this is a CHA program account that will automatically clear when the matching CHA income account clears.

# Transfer of Actuals

### Table 3: Opening Balances (GAS period 00)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Category | Example accounts | Nature | Transferring agency | Receiving agency | Mechanism |
| Opening Balances | ‘Cash’ accounts e.g.* Accounts Receivable
* Prepaid expenses
* Recreation leave
* Provisions
 | Cash | Transferring agency to sum all ‘cash’ assets and liabilities, then:* If transferring more net assets – use *991120 equity withdrawals*
* If transferring more net liabilities – use *991112 equity injections*
 | Receiving agency to recognise assets/liabilities using the opposite equity account to the transferring agency | GAS journal |
| Opening Balances | ‘Non-cash’ accounts e.g.* Inventories
* Loans and advances
* Assets held for sale
* Intangibles
* Leased assets & liabilities
* Service concession assets/liabilities
* Reserves
 | Non–cash  | * Must use relevant asset ‘transfers’ account e.g. transfer in/out’
* Transferring agency to sum all ‘non-cash’ assets and liabilities:
	+ If transferring more net assets – use *991140 equity transfers ou*t
	+ If transferring more net liabilities – use *991130 equity transfers in*
 | Receiving agency to recognise assets/liabilities using the opposite equity account to the transferring agency | GAS journal |
| Opening Balances | Land | Non-cash | Transferring agency to: * Identify relevant land lots/cost centres to be transferred and contact DCDD ALS who will action transfers on their behalf.
* Notify the Department of Infrastructure, Planning and Logistics (DIPL) of changes required in ILIS (see Contacts).
 | Receiving agency to provide relevant cost centres to DCDD ALS who will action transfers on their behalf. | DCDD ALS |
| Opening Balances | Property, plant & Equipment (PPE) | Non-cash | Transferring agency to identify relevant assets/cost centres and contact DCDD ALS who will action transfers on their behalf | Receiving agency to provide relevant assets/cost centres to DCDD ALS who will action transfers on their behalf | DCDD ALS |
| Opening Balances | Territory (CHA) income * Receivable
* Payable
 | Cash | Transferring agency to reverse CHA receivable and matching payable balance | Receiving agency to recognise CHA receivable and matching payable balance | GAS journal |

### Table 4: Year to date transactions (GAS period 1 – 12) \*

| Category | Example accounts | Nature | Transferring agency | Receiving agency | Mechanism |
| --- | --- | --- | --- | --- | --- |
| Revenue | Territory (CHA) income | Cash | * Transferring agency to reverse Territory income to cash at bank
* Do not post to expenditure account *397111 CHA transfers,* the CHA system will automatically post the relevant journal and re-adjust cash at bank
 | * Receiving agency to recognise Territory income to cash at bank
* Do not post to expenditure account *397111 CHA transfers*, the CHA system will automatically post the relevant journal and re-adjust cash at bank
 | LTF wizard  |
| Revenue | Asset income e.g.* Gain or loss on sale of asset
* Assets acquired for nil consideration
 | CashNon-cash | Agency to identify relevant assets/cost centre and contact DCDD ALS who will action transfers on their behalf | Receiving agency to provide relevant asset/cost centre and contact DCDD ALS who will action transfers on their behalf | DCDD ALS |
| Expenses | Employee expenses * payroll tax
* FBT
 | Cash | Agency to contact DCDD Taxation Services | Agency to contact DCDD Taxation Services | DCDD Taxation Services  |
| Expenses | R&M (non-cash) expense | Non-cash | Transferring agency to reverse using account *991140 equity transfers ou*t  | Receiving agency to recognise using account *991131 equity transfers in* | GAS journal |
| Expenses | Leases* Goods & services contra
* Property management contra
* lease interest
 | Cash  | Transferring agency to reverse lease expenses along with matching lease liability repayments | Receiving agency to recognise lease expenses along with matching lease liability repayments | LTF wizard |
| Expenses | Asset expenses e.g.* depreciation and amortisation
* assets donated and gifted
 | Non-cash | Transferring agency to identify relevant asset/cost centre and advise DCDD ALS, who will action transfers on their behalf | Receiving agency to provide relevant cost centres to DCDD ALS who will action transfers on their behalf | N/A |
| Expenses | Doubtful debts expense | Cash | Transferring agency to reverse along with the matching accounts receivable and allowance for doubtful debts  | Receiving agency to recognise along with the matching accounts receivable and allowance for doubtful debts | LTF wizard |
| Expenses | Grants and subsidies  | Non-cash | Transferring agency to reverse using account *991140 equity transfers ou*t  | Receiving agency to recognise using account *991131 equity transfers in* | GAS journal |
| Expenses | CHA transfers | Cash | No action required by agency. Account *397000 CHA transfer*s is an automated CHA program account that will clear when the matching CHA revenue clears. | No action required by agency. Account *397000 CHA transfer*s is an automated CHA program account that will clear when the matching CHA revenue clears. | CHA |
| Assets | Cash – main account | Cash | No action required as movement will be affected by all other transfers | No action required as movement will be affected by all other transfers | N/A |
| Assets | Cash – other accounts | Cash | * Transferring agency to contact DCDD Banking Services to reallocate bank accounts to receiving agency
* Transferring agency to reverse balances using account *991120 equity withdrawals*
 | Receiving agency to recognise balances using account *991112 equity injections* | GAS journal |
| Assets | Cash floats | Cash | Transferring agency to re-bank cash float to main account before transferring | Receiving agency to re-assess cash float requirements after cash is transferred. | N/A |
|  | Accounts Receivable | Cash | Transfers will be actioned by DCDD – AGS. Actions required by transferring agency:* Transferring agencies to run BOXI report AR02 (report type – option 7 – AAO), review all balances and determine which invoices are to be transferred
* Credit memos will then be applied to original invoices of the transferring agency (to be issued in the system only, no impact to the debtor), with a corresponding debit to revenue for the transferring agency
* Consider doubtful debt expense and associated allowances that may also need to be transferred
 | Transfers will be actioned by DCDD – AGS. Invoices will be re-created in the receiving agency with the same attributes (invoice number, invoice date, due date and amount due), with a corresponding credit to revenue for the receiving agency | DCDD AGS |
| Assets | GST Receivable | Cash | There should be no transfer of any balance sheet GST amounts. For queries contact DCDD Taxation Services. | There should be no transfer of any balance sheet GST amounts. For queries contact DCDD Taxation Services. | DCDD Taxation Services |
| Assets  | Loans and advances  | Cash | Transferring agency to:* reverse receipts and repayments
* consider loan arrangements
* notify vendor of changes
 | Receiving agency to recognise receipts and repayments and review any changes to arrangements that may be required by the vendor. | LTF wizard  |
| Assets  | Inventories | Cash | Transferring agency to reverse any purchases, sales, or consumption. | Receiving agency to recognise any purchases, sales or consumption. | LTF wizard  |
| Assets  | Property, plant and equipment  | Cash/Non-cash | Transferring agency to identify relevant assets/cost centres to be transferred and contact DCDD ALS who will action the transfer on their behalf | Receiving agency to provide relevant cost centres to DCDD ALS who will action transfers on their behalf | N/A |
| Assets/Liabilities | Property, plant and equipment under lease and related lease liability | Cash/Non-cash | If DCDD managed, the transferring agency is to identify relevant assets/cost centres and contact DCDD ALS who will action transfers on their behalf.If agency managed:* Transferring agency to reverse acquisitions along with the matching lease liability received (cash)
* Transferring agency to reverse amortisation expense along with current amortisation (non-cash)
* Transferring agency to reverse lease repayments along with matching lease expenses (cash)
 | If DCDD managed, receiving agency to provide relevant cost centres to DCDD ALS who will action transfers on their behalf.If agency managed:* Receiving agency to recognise acquisitions along with the matching lease liability received (cash)
* Receiving agency to recognise amortisation expense along with current amortisation (non-cash)
* Receiving agency to recognise lease repayments along with matching lease expenses (cash)
 | DCDD ALSLTF wizard(cash)GAS journal (non-cash)  |
| Assets/Liabilities | Service concession assets and | Cash/Non-cash | * Transferring agency to identify relevant assets/cost centres to be transferred and contact DCDD ALS who will action the transfer on their behalf
* Transferring agency to notify vendor of new arrangements
 | Receiving agency to provide relevant cost centres to DCDD ALS who will action transfers on their behalf | DCDD ALS |
| Liabilities | Accounts Payable | Cash | The transferring agency is to be reimbursed by the receiving agency for the matching expense that is transferred; therefore, the transferring agency retains the debt and pays the creditor by the required due date (thereby ensuring requirements under the NTG payment policy is met) | The receiving agency must reimburse the transferring agency for the matching expense that is transferred; therefore, the transferring agency retains the debt and pays the creditor by the required due date (thereby ensuring requirements under the NTG payment policy is met) | N/A  |
| Liabilities | Other employee provisions * FBT
* Payroll Tax
 | Cash | No action required. Transferring agency to contact DCDD Taxation Services for queries. | No action required. Transferring agency to contact DCDD Taxation Services for queries. | DCDD Taxation Services |
| Equity | Reserves  | Non-cash | Transferring agency to reverse relevant asset-related reserves using the account – *991131 Equity transfers in* to correspond with assets transferred out | Receiving agency to recognise relevant asset-related reserves using the account – *991141 Equity transfers out* to correspond with assets transferred in | GAS journal |

**\*Note: all remaining assets and liabilities not mentioned Table 4 should have already been cleared through opening balance transfers.**

Key contacts

* DTF FMG – contact Donna Moore 8999 5491, Adwoa Tetteh 8999 6828 or Jenna Box 8999 7160 for further assistance.
* DCDD Asset and Ledger Services – email: assets.ledgers.jira@nt.gov.au
* DCDD Across Government Systems – email: AGS.DCDD@nt.gov.au
* DCDD Taxation Services – email: Taxation.Services@nt.gov.au
* DCDD Banking Services – email: Banking.services@nt.gov.au
* CHA – email: DTF.CentralHoldingAuthority@nt.gov.au
* DIPL ILIS SUPPORT – email: ilis.support@nt.gov.au