



Australian Government
Department of Finance
Australian Public Service Commission

Machinery of Government Changes Guide

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1. Executive Overview

1. Machinery of Government (MoG) changes are to be implemented cooperatively and in a timely manner.
2. The Government (Cabinet or Prime Minister) may specify a date by which a MoG change is to be completed (the completion date).
3. However, if the Government (Cabinet or Prime Minister) does not specify a completion date, entities are expected to complete MoG changes within 13 weeks from the MoG change date of effect (the commencement date).
4. Agency heads/accountable authorities involved in the MoG change are responsible for meeting this deadline and for implementing MoG changes in accordance with the principles outlined in this guide and other relevant guidance.
5. The Department of the Prime Minister and Cabinet (PM&C), the Department of Finance (Finance) and the Australian Public Service Commission (APSC) will set milestones for the completion of large and/or complex MoG changes affecting many entities, as appropriate, to assist entities with their planning.
6. Entities and their agency heads/accountable authorities are responsible for managing the completion of MoG changes, and for negotiating and resolving contested issues.
7. It is good practice to complete a thorough due diligence exercise within the first five to ten days to identify complex or contested issues early. See [Due Diligence and Change Management](#) for more information.
8. Entities are encouraged to appoint an independent adviser early in the process to manage the information exchange process, facilitate negotiations and to help resolve contested issues. An independent adviser must be appointed if milestones are not being met. If it is apparent that a MoG change is large, complex, contested or there is likely to be a conflict of interest, an independent adviser should be appointed to identify potentially contentious issues and mediate a resolution.
9. The prompt sharing of all relevant information between entities to inform negotiations and the due diligence process is paramount to a prompt and effective MoG change implementation. Entities must notify all relevant parties of any delays in information sharing or process steps to maintain high levels of transparency.
10. A risk management approach will be required to avoid letting relatively minor issues delay negotiations.

Dispute resolution

11. It is expected that agency heads/accountable authorities, and where applicable Secretaries of the respective portfolio departments, will step in to reach a decision where entities cannot resolve a matter at the working level.
12. Entities must advise PM&C, Finance and the APSC of any delays in finalising negotiations and if the completion date may not be met. If appropriate, Finance and the APSC may adjust milestones and may

provide information or advice to the appointed independent adviser to assist them in mediation between the affected entities.

13. If a matter remains unresolved and meeting the completion date looks in doubt, a recommended position by the independent adviser on the matter must be escalated to a Committee chaired by the Secretary of PM&C and comprising the Secretary of Finance and the Australian Public Service Commissioner (the Commissioner) or their delegates. In the unlikely event that PM&C, Finance or the APSC are parties to the dispute to be resolved, the relevant Secretary or the Commissioner will excuse themselves from the Committee. See [Dispute resolution process](#) for more information.

MoG principles

14. Consistent with entities' ongoing obligations under legislation such as the *Public Governance, Performance and Accountability Act 2013* (PGPA Act) and the *Public Service Act 1999* (PS Act), the following principles apply to implementing MoG changes:

- **Continuity of service**

A MoG change must be implemented in a timely and effective manner, ensuring continuity of Government business.

See also 'Taking a whole-of-government approach' and 'Accountability and compliance with legislation and policy' under [Operational protocols](#) below.

- **Effective change management**

Entities are to work co-operatively, collegially and professionally to implement the change.

See also 'Taking a whole-of-government approach' and 'Constructive and open communication with employees' under [Operational protocols](#) below.

- **A responsive APS**

Entities are to ensure, where practicable, their systems, processes and practices are able to adapt and are responsive to change. Entities should ensure continued accountability and risk management for the transferring functions throughout the transition.

See also 'Taking a whole-of-government approach' and 'Accountability and compliance with legislation and policy' under [Operational protocols](#) below.

Operational protocols

15. Entities are to observe the following operational protocols when implementing MoG changes:

- Taking a whole-of-government approach:
 - good faith negotiations
 - open and honest identification of resource implications

- timely and accurate exchange of information
- Constructive and open communication with employees
 - early advice and assistance to employees
 - consultation – employees will have opportunities to contribute to the implementation process within the boundaries of Government decisions
 - acting with integrity.
- Accountability and compliance with legislation and policy
 - ensure adequate records management
 - follow established procedural frameworks, such as ‘employees follow function’, ‘finances follow function’, ‘records follow function’ and ‘obligations follow function’.

16. These protocols apply to MoG changes irrespective of any historical budget decisions. Employees, resources and appropriations devoted to a function at the point of the MoG change are transferred to the receiving entity. Receiving entities are to accept the obligations connected with the employees, resources and appropriations transferred.

For more information about:

- the Commonwealth Resource Management Framework, please refer to [Managing Commonwealth Resources](#)
- key contacts for queries, see the [Key Contacts](#)

2. What is a Machinery of Government change?

A MoG change occurs when the Government makes a decision to change the way Commonwealth responsibilities are managed. It can involve the movement of functions, resources and people from one entity to another.

17. The authority for a MoG change can be through:

- a change to the Administrative Arrangements Order (AAO)
- a decision of the Cabinet or Prime Minister regarding the movement of responsibilities and functions between entities (where this change does not result in a change to the AAO).

18. A MoG change can lead to:

- the creation of a new government entity
- the creation of a new portfolio
- the movement of entities between portfolios
- a change in an entity's status (for example, from a Department to an Executive Agency)
- the closure of an existing government entity
- the movement of functions and responsibilities from:
 - an Australian Public Service (APS) entity to another APS entity
 - an APS entity to a non-APS Commonwealth entity
 - a non-APS Commonwealth entity to an APS entity.

19. PM&C will inform entities, Finance and the APSC of Government decisions resulting in MoG changes.

For advice on when a transfer of administrative functions can be treated as a MoG change, contact [PM&C](#) or [Finance](#).

Administrative arrangements order

20. On the advice of the Prime Minister, the Governor-General appoints Ministers, establishes Departments of State and allocates executive responsibility to Ministers through the AAO.

21. The AAO is published on the Federal Register of Legislation and posted on the PM&C website. It describes the principal matters dealt with by each Commonwealth department and the legislation administered by the relevant Minister.

22. Changes to the AAO can happen at any time and may commence immediately or from a future date. Changes are more common following a general election as a new Government puts arrangements in place to implement its priorities and programs.

23. Not all MoG changes result in changes to the AAO and not all changes to the AAO result in a MoG change (for example, where a function transfers between entities in the same portfolio there will be a MoG change without a change to the AAO and where existing matters are clarified in a portfolio's AAO listing there will not be a MoG change).
24. The AAO is necessarily high level. Changes to the AAO to implement a MoG change are only made where necessary. PM&C's Government Division will work with affected entities on whether a change to the AAO is necessary.
25. Negotiations between affected entities should occur whilst waiting for MoG changes to come into effect.

Enabling legislation

26. Legislative change may be needed to implement new administrative arrangements, for example, to create or abolish an entity, or to confer new functions on an entity established by legislation. Entities are advised to seek legal advice from their internal legal advisers and/or the Australian Government Solicitor (AGS) within three business days of being advised of upcoming MoG changes, to confirm if legislative changes may be necessary. Where legislative change is required, the requirements of the Legislation Handbook apply as per usual practice.

Name and title changes

27. It may be necessary to change the names of departments and entities or the title of responsible Ministers as they appear in Acts or legislative instruments. In some cases, the [Acts Interpretation Act 1901](#) can be used to give the same effect, including through substituted reference orders.

Further advice on the impact of a name change can be obtained from the [Attorney-General's Department](#).

MoG change date of effect and completion date

28. The MoG change date of effect (commencement date) will be either:
 - the date the AAO is made or a change to the AAO is made (the AAO change may commence on the date it is made or on the date specified in the AAO)
 - the date specified in a decision by the Cabinet or Prime Minister, or
 - the date specified in legislation or a legislative instrument.
29. The MoG change **completion date** will be either:
 - the date specified in a decision by the Cabinet or Prime Minister, or
 - 13 weeks from the MoG change date of effect.

30. Responsibility for the following activities transfers to the receiving entity **on the MoG change date of effect**:

- policy and/or administrative functions not supported by specific legislation. While in practice these may continue to be delivered by staff of the transferring entity (e.g. under delegations or authorisations from the receiving entity), the responsibility for performing and delivering those functions transfers to the receiving entity on the MoG change date of effect
- functions supported by specific legislation (for example, regulatory activities)
- special appropriations in legislation
- special accounts established in Acts in accordance with section 80 of the PGPA Act
- special accounts established under section 78 of the PGPA Act where the AAO clearly transfers responsibility for functions associated with the special accounts to another department
- revenues and expenses collected or incurred under specific legislation.

31. Where entities are unsure of the date of effect for the transfer of appropriations, they should contact Finance for further advice.

Please note that the MoG date of effect may be different to the agreed date for the movement of employees under section 72 of the [PS Act](#).

32. Entities must complete the following core activities **by the MoG change completion date**:

- transfer of annual appropriations, subject to minor balance adjustments which may be required as accounts are settled
- movement of employees under the PS Act
- transfer of assets and liabilities
- agreed reporting arrangements for the MoG change, including transitional arrangements
- development of a plan or strategy to resolve remaining matters, which could include employee integration into receiving entity culture, information technology, property, security clearances, and minor appropriation balances.

33. Where a MoG change is anticipated (as a result of discussions with PM&C and/or ministerial correspondence), affected entities should prepare in advance of the expected date of the MoG change. This includes ensuring delegation instruments are drafted and ready to be signed on the date of effect, to mitigate against potential legislative and financial breaches, see [Delegation of powers](#).

Role of central entities

34. Department of the Prime Minister and Cabinet

- informs entities of, and provides advice on, the Government's (Cabinet or Prime Minister) decisions on MoG changes and AAO changes.

35. Australian Public Service Commission

- makes determinations under section 72 of the PS Act to move or engage employees, including between APS and non-APS entities
- advises on the PS Act, remuneration policy, SES cohort policy, terms and conditions of employment and workplace arrangements under the [Australian Government's current public sector workplace relations policy](#).

36. Department of Finance

- makes determinations under section 75 of the [PGPA Act](#) to transfer annual appropriation funding
- advises on special appropriations and special accounts, and makes determinations under section 78 of the PGPA Act to amend special account determinations
- advises on outcome statements, governance arrangements, superannuation, accounting and budgeting, reporting, grants, banking, insurance, property, procurement policy, Australian Government investment funds, government business enterprises, advertising, average staffing levels (ASL) and the Central Budget Management System (CBMS).

37. National Archives of Australia (NAA)

- advises on policy, mechanisms and standards for the management and transfer of information assets (records and data) between entities
- issues permissions to transfer the custody or ownership of records and data outside the Commonwealth where appropriate.

38. Attorney-General's Department (AGD)

- advises on administrative law issues, including substituted reference orders made under the *Acts Interpretation Act 1901* to amend references to Ministers, departments, entities and offices in legislation.

39. Digital Transformation Agency (DTA)

- advises on investments in digital and information and communications technology (ICT)
- advises on and supports transfer of licences under Single Seller Arrangements to a new entity
- advises on transfer of contractual arrangements under Single Seller Arrangements.

3. First 72 Hours

Actions undertaken within the first 72 hours of a MoG change being announced will form part of the affected entities' [due diligence and change management](#) activities.

Entities are expected to implement the MoG change in a way consistent with the MoG principles and operational protocols outlined in the [Executive Overview](#).

Scope of functions being transferred

40. Affected entities are to clarify the scope of functions and programs to be transferred. Where the scope of the MoG change is unclear, entities should seek advice from [PM&C](#).
41. Transferring entities are to provide background information to receiving entities on the programs/functions to be transferred. This can include soft copies of the most recent portfolio budget statements/portfolio additional estimates statements, annual reports, corporate plans, organisational structures/charts, affected branch and team names, program descriptions, and internal budget allocations.

Identify lead contacts and/or establish a steering committee

42. Consideration and appointment of lead contacts should be completed within 72 hours of the MoG change being announced. These lead contacts will typically be Senior Executive Service (SES) level or appropriate senior officers from the affected entities' corporate or enabling services areas.
43. For large or complex MoG changes, a joint, multi-disciplinary steering committee should be established. The steering committee should be comprised of the lead contacts as well as relevant senior officers from all affected entities, and may be supported by working groups, taskforces and/or a secretariat. The steering committee should establish a list of key operational contacts within all affected entities to assist with implementation, such as contacts from the finance, human resources (HR), information and communications technology (ICT), legal, parliamentary, communications, security, records and relevant program/policy areas. Entities should also identify key contacts in shared services or other providers whose operations may be impacted by the MoG change.

Assess legal impacts

44. A MoG change may impact entities' duties and responsibilities under legislation. It is important that entities identify all relevant legislation (including legislation that contains appropriations) and associated delegations early and assess whether such legislation and delegations need to be amended in order to give effect to the MoG change.

45. Where available, transferring entities should provide an extract of their legislation database (or equivalent) to receiving entities to assist in the assessment of legal impacts. Affected entities may also be able to request a list of legislation from the Office of Parliamentary Counsel (OPC).
46. Affected entities may also need to contact the Attorney-General's Department where they intend to rely on the *Acts Interpretation Act 1901* to reflect changes to the names of entities, departments or Ministers in their legislation. See [Name and title changes](#).

Outcome statements

47. Affected entities must review their outcome statements within the first 72 hours of the MoG change being announced to determine if changes are required.
48. Receiving entities may need to seek legal advice where it is unclear whether the outcome statement(s) will support the functions being transferred.

For more information, see [Governance and Financial Management Issues](#).

Delegations of powers

49. Both transferring and receiving entities should review their instruments of delegation under all applicable legislation to ensure continuity of service and effective change management. For example, entities should consider any delegations made under the PS Act and its subordinate legislation, the [Maternity Leave \(Commonwealth Employees\) Act 1973](#), the [Long Service Leave \(Commonwealth Employees\) Act 1976](#), enterprise agreements and any internal policies.
50. The accountable authority of a non-corporate Commonwealth entity (NCE) can delegate their powers under the PGPA Act and the [Public Governance, Performance and Accountability Rule 2014](#) (PGPA Rule) to employees in their entity, and employees of other NCEs, so that they can undertake resource management activities on behalf of the entity.
51. Receiving entities should review their delegation instruments and accountable authority instructions (AAs) to ensure appropriate arrangements are in place and that they cover all relevant matters and legislation to be administered by that entity, including where functions are delivered by a third party such as a shared service provider.
52. If a new entity is created, consideration should be given to what delegations will be required to be in place at the time of establishment. Similarly, employees in an entity that is transferring functions should review their delegations to ensure that they no longer deal with matters that have transferred to another entity.
53. New instruments of delegation and authorisations should be made on the MoG change date of effect or as soon as practicable following the date of effect but may be drafted earlier where MoG changes are known in advance of the date of effect.

54. In addition, if, because of MoG changes, an entity gets a new Minister or accountable authority, it is good practice to provide them with the opportunity to reconsider arrangements for delegated decision-making and issue new instruments of delegation.
55. Employees, board members and other relevant officers (and similar individuals in other entities who are assisting with the transfer of functions) should be advised of relevant delegations of powers. This is important for all employees, board members and other relevant officers, including those that may be based in other states/territories or at Australia's international posts.
56. There can be timing differences between the MoG change date of effect and the date of transfer of employees and appropriations. Depending on the timing of transfers of entity functions and appropriations, entities may need to put in place interim arrangements under the PGPA Act (refer to sections 20A and 110) or other relevant legislation to make adequate provision for transferring functions.

For example, the accountable authority of the receiving entity may provide delegations to employees in the transferring entity (or employees in a third entity that is involved in service delivery) to enable them to continue to administer functions, until appropriations and employees are transferred from the transferring entity.

57. Where a receiving entity is relying on a transferring entity to continue to undertake transferred functions, it is prudent they do so with the authority of the receiving entity's accountable authority for future payments. This could be done via email using words similar to below:

I [name] as accountable authority of [receiving entity] authorise, to the extent that such authority is necessary, including from XX XX 20XX (date of the MoG change date of effect), the relevant officials of the [transferring entity] to continue to make payments, consistent with program obligations and other relevant policy decisions, on behalf of the [receiving entity] until the transfer of [description of program or function] between our entities is completed.

58. There may be value in a receiving entity including relevant parts of the AAls of the transferring entity in relation to functions that are transferred.
59. Accountable authorities may choose to apply the AAls of a transferring entity until the accountable authority is able to issue AAls specifically for the transferred functions to the entity.

Further information on delegations and AAls under the PGPA Act, including the current PGPA Delegation from the Minister for Finance to accountable authorities of NCEs, is available on [PGPA legislation, associated instruments and policies](#), or entities can contact [Finance](#) for advice.

For further information on AAls, see [RMG-206 Model Accountable Authority Instructions](#).

Establish contact with Finance, APSC and other entities

60. For large and/or complex MoG changes affecting many entities, Finance will contact the affected entities' Chief Financial Officers (CFOs) once the MoG changes are announced or known to organise a meeting with affected entities' CFOs and lead contacts to discuss critical timelines and resource management issues. Subject matter experts and representatives from central entities, such as the APSC, will attend where required to address entities' queries and/or concerns.
61. For other MoG changes, affected entities should establish contact with Finance, the APSC and other entities as appropriate to their respective areas of responsibility, for timelines to be set.

For example, Finance can assist entities with setting timelines for the transfer of appropriations, and the APSC for the movement of employees.

Secondary and related bodies

62. Transferring entities should provide receiving entities with a list of secondary and related bodies that will be affected by the MoG change. This list of secondary and related bodies can be sourced from the entity's records or the [Australian Government Organisations Register](#).

See [Due Diligence and Change Management](#) and [People Management](#).

Immediate operational matters

63. Entities should identify those areas of operations which may be immediately impacted by a change in the legal status of an entity.

For example, these operations could include invoicing arrangements (where the entity's Australian Business Number needs to change), credit cards, financial delegations, funding agreements, travel arrangements, memoranda of understanding (MoU), service level agreements and contracts.

Sharing of financial information

64. Within 72 hours of the MoG changes being announced, transferring entities will be required to provide a download of their financial management information system (FMIS) to receiving entities for the specific function(s) they are transferring and associated corporate functions. The download should include details of the available estimates and the latest monthly actuals for the functions being transferred at the cost centre/profit centre/fund centre/internal order level, as well as a chart of accounts. Transferring entities should also provide a download of the annual estimates for the outcomes/programs being transferred from CBMS.

65. For MoG changes that transfer functions which are not entire outcomes or programs, it may be difficult for the transferring entity to identify transactions relating to the transferring function and associated corporate functions. While it may be difficult, transferring entities should provide as much information as soon as possible, caveated where necessary to say that further analysis is required, prior to providing final information.

Funding for new entity

66. Where a new entity is being established, funding may either be transferred from an existing entity or the new entity may need new funding.

67. The portfolio department of the affected portfolio should contact [Finance](#) for further advice on funding arrangements for the new entity.

For further information, see the [MoG Scenarios - New APS Entity](#).

Initial communications to employees

68. Entities should develop and issue joint, consistent advice to all employees advising them of the MoG change and how it impacts the entities. Care is needed to ensure commitments are not given to employees that cannot be fulfilled.

69. Entities may also consider establishing a dedicated intranet site and email address for queries from employees on the MoG change.

4. Due Diligence and Change Management

It is good practice for entities to start MoG change planning as early as possible. As soon as it becomes clear that a MoG change will occur, affected entities are expected to:

- commence planning activities
- establish a cross-entity, multi-disciplinary steering committee to oversee implementation
- consider the appointment of an independent third party to facilitate and advise on the process
- prepare for an immediate and thorough due diligence exercise, and
- develop a communications strategy to keep employees informed.

The extent of these actions will depend on the size and complexity of the MoG change.

After the completion date of the MoG change, entities should also conduct an evaluation to assess how the implementation has progressed to date, and gather lessons learnt for future MoG changes.

Entities are expected to implement the MoG change in a way consistent with the MoG principles and operational protocols outlined in the [Executive Overview](#).

Planning

70. Entities should adopt a project management approach to managing MoG changes. Entities may wish to refer to the Common Tasks Tool for a listing of common tasks and activities associated with implementing MoG changes, available under **Tools and templates** for the [Machinery of Government Changes Guide](#).
71. Entities should review their delegation instruments and AAls to ensure appropriate arrangements are in place. Where there is a timing difference between the MoG change date of effect and the date of transfer of employees and appropriations, interim delegations (for example, under the [PS Act](#) and [PGPA Act](#)) and AAls may need to be put in place.
72. Responsibility for the following activities transfers to the receiving entity **on the MoG change date of effect**:
- policy and/or administrative functions not supported by specific legislation. While in practice these may continue to be delivered by staff of the transferring entity (for example, under delegations or authorisations from the receiving entity), responsibility for the performance and delivery of those functions transfers to the receiving entity on the MoG change date of effect
 - functions supported by specific legislation (for example, regulatory activities)
 - special appropriations in legislation
 - special accounts established in Acts in accordance with section 80 of the PGPA Act
 - special accounts established under section 78 of the PGPA Act, where the AAO clearly transfers responsibility for functions associated with the special accounts to another department

- revenues and expenses, which are collected or incurred under specific legislation.

Where entities are unsure of the date of effect for the transfer of appropriations, they should contact [Finance](#) for further advice.

73. Entities must complete the following core activities **by the MoG change completion date**:

- transfer of annual appropriations, subject to minor balance adjustments which may be required as accounts are settled
- movement of employees under the PS Act
- transfer of assets and liabilities
- agreed reporting arrangements for the MoG change, including transitional arrangements
- development of a plan or strategy to resolve remaining matters, which could include employee integration into receiving entity culture, information technology, property, security clearances, and minor appropriation balances.

Steering committee

74. Where the MoG change is large and/or complex, a multi-disciplined, joint steering committee should be established within three to five business days of the announcement of the MoG change to oversee implementation and where required, to support an independent adviser. Such a committee would operate with:

- senior representatives from all affected entities—these may be managers from corporate or enabling services as well as program and policy areas, including at the SES level
- clear lines of responsibilities for individuals and groups
- governance mechanisms and protocols for recording key decisions and tracking progress
- regular reporting to the executives of all affected entities.

75. The steering committee may be assisted by smaller working groups or taskforces within the entities.

Independent adviser

76. An independent adviser should be appointed by affected entities to manage the MoG process in circumstances where:

- the MoG change is large, sensitive and/or complex
- the affected entities are having difficulty in resolving issues.

Entities may consider appointing an independent adviser in other circumstances, where it would assist in managing the MoG change more efficiently.

77. Once MoG changes are announced, and depending on the scale of the MoG changes, Finance may contact entities to set milestones (for example, for large and/or complex MoG changes affecting many entities), or entities should establish contact with Finance, the APSC and other entities for timelines to be set. Where milestones are not being met and there is a risk that the completion date will not be achieved, an independent adviser is to be appointed.
78. The independent adviser's role is to manage the process of information exchange between the transferring and receiving entities. This can involve:
- managing a detailed examination of all aspects of the function being transferred, including assets and liabilities and statutory, contractual and other arrangements, to identify any issues which may need to be addressed—see [Due diligence](#) below
 - assisting the transferring and receiving entities to resolve outstanding issues.
79. The independent adviser is not a decision maker, but may recommend accountable authorities of affected entities (or their delegates) agree on an equitable and fair transfer of resources to support the transferring functions as well as the functions that remain.
80. If outstanding issues are unable to be resolved, the independent adviser is to determine and recommend a position on the matter for escalation to a committee chaired by the Secretary of PM&C and comprising the Secretary of Finance and the Commissioner (or their delegates) —see [Dispute resolution process](#).
81. An independent adviser will be required to make recommendations in a reasonably short timeframe to ensure the MoG change can be completed within 13 weeks of the commencement date. Accordingly, it would be appropriate for the independent adviser to have the following skills and experience:
- significant negotiation or dispute resolution experience
 - recent substantial senior experience in, or working closely with, the APS entities
 - experience in managing operations and budgets
 - understanding of the Australian Government budget framework
 - experience with implementing complex and/or sensitive MoG changes.
82. Finance can provide affected entities with advice around the appointment of independent advisers.
83. Affected entities should agree on an adviser and arrange their engagement.
84. The costs of engaging the services of an independent adviser are expected to be shared equally between the affected entities.

Due diligence

85. Transferring entities are to provide receiving entities with the following due diligence information within 10 business days of the announcement of the MoG change or being advised of the Government's decision:
- the statutory basis of programs and functions, including information on any legislation to be administered by the receiving entity
 - the list of relevant entities from the [Australian Government Organisations Register](#), which contains secondary and related bodies (for example, committees, advisory and expert panels, boards, and statutory branded functions) that may be required to transfer
 - details of funding/grant agreements, partnerships, joint ventures, and associated taxation issues, including [AusTender](#) and [GrantConnect](#) records
 - delegations and authorisations
 - details of assets, liabilities and intellectual property, including ICT systems, applications, platforms and licenses associated with the functions being transferred, as well as details of employee access and network requirements
 - records and information management arrangements (see [First 72 Hours](#) and [Information Assets](#))
 - information on business continuity arrangements and risk registers for the transferring functions
 - details of media, social media/communications, internet and intranet sites, design/branding, and parliamentary/ministerial functions
 - contractual arrangements for property, equipment and goods and services, including AusTender records and details of contractors/consultants associated with the transferring function
 - identification of any personal information records which will need to be transferred in accordance with the [Privacy Act 1988](#) (see [Information Assets](#))
 - outstanding legal action and freedom of information (FOI) requests (see [Information Assets](#))
 - details of any accreditations obtained, and data sharing arrangements entered into, under the [Data Availability and Transparency Act 2022](#)
 - unfinished or in-progress audits or parliamentary inquiries, and details and status of responses to recommendations from completed audits, parliamentary inquiries and parliamentary committees
 - resourcing allocated to the function, including ASL, current and prior year annual appropriations, special appropriations and special accounts, own source revenue, current and forward year estimates and actuals for current year (and prior years as appropriate)
 - program reviews in progress and pending program reviews.
86. Receiving entities should also:
- establish measures of success or key performance indicators for the implementation of the MoG change and adherence to the 13-week or specified completion timeframes

- establish measures of success or key performance indicators for the achievement of the MoG change purpose
- review any materials prepared during previous MoG changes, particularly tactical materials and lessons learnt, to assist with planning for the implementation of the current MoG changes.

Communication strategy

87. Organisational and workplace change can be challenging, and if not managed well, can affect morale and engagement.
88. Section 47 of the [Work Health and Safety Act 2011](#) requires that a business consults—so far as is reasonably practicable—with employees who are (or are likely to be) directly affected by health and safety matters.
89. Entities should, at a minimum, ensure they meet consultation requirements set out in their industrial instruments and internal policies.
90. During a MoG change, entities should conduct ongoing communication and consultation with employees about their transition to new work arrangements. Transferring entities are also encouraged to provide receiving entities with direct access to all transferring employees, as it is important to communicate with affected employees early in the process to explain:
- **why**—the reasons and objectives for change
 - **what**—the impact of change and what the entity is doing to minimise any adverse impact on employees
 - **what next**—the timetable for specific activities relating to the change
 - **how**—the mechanism for providing input on the implementation.
91. A joint communications strategy should be developed by entities to ensure consistent advice and messaging to employees. Entities may also decide to appoint a Communications Manager in each affected entity.

Meeting milestones

92. By four weeks after the MoG change date of effect, lead contacts and/or entity CFOs must advise PM&C, Finance and the APSC of their progress towards meeting the completion date including:
- progress against key milestones
 - the status of negotiations
 - the existence of any contested issues, and
 - engagement with staff and stakeholders.

Dispute resolution process

93. If any matters in dispute cannot be resolved at the working level, accountable authorities and Secretaries of the respective portfolio departments are expected to reach a resolution.

94. If at any stage it becomes clear that key milestones are not likely to be met, the entities must:
- advise PM&C, Finance and the APSC
 - appoint an independent adviser to assist in finalising negotiations and resolving contested issues. This process involves:
 - the affected entities providing the independent adviser with information supporting their respective positions
 - the affected entities meeting jointly with the independent adviser to discuss outstanding issues
 - the independent adviser working with the affected entities to reach agreement.
95. After conducting an analysis of the information provided by the affected entities and potentially discussing contentious issues with representatives from the affected entities, the independent adviser may support one of the positions or provide a third position for agreement.
96. If appropriate, Finance may be able to support the independent adviser to assist the affected entities to resolve outstanding issues relating to financial matters. The APSC can provide advice on the requirements of the PS Act and the Government's applicable workplace relations policy.
97. If any matters remain unresolved and meeting the completion date looks in doubt, a recommended position by the independent adviser on the matter must be escalated to a Committee, chaired by the Secretary of PM&C and comprising the Secretary of Finance and the Commissioner, or their delegates, for their consideration and final decision on the matter. In the unlikely event that PM&C, Finance or the APSC are parties to the dispute to be resolved, the relevant Secretary or the Commissioner will excuse themselves from the Committee.
98. The Chair of the Committee (the Secretary of PM&C, where PM&C is not a party to the dispute) will advise the relevant accountable authorities and/or portfolio Secretaries of the decision in writing.
99. If necessary, the Minister for Finance (or delegate) may transfer funds and the Commissioner (or delegate) may transfer employees without the agreement of entities.
100. Where entities have not completed a MoG change by the set completion date, the Secretaries of the respective portfolio departments are to write to the Secretary of PM&C, the Secretary of Finance and the Commissioner to advise them of the reason(s) for the delay, work being undertaken to address the delay, and advise of the expected completion date.
101. It is possible that the Prime Minister, and relevant Ministers, may be briefed when accountable authorities and Secretaries of the respective portfolio departments cannot reach a resolution of dispute related to a MoG change. Briefing may also need to occur when there is a delay to implementing a MoG change.

102. The undertaking and process, including governance and timing, may also be the subject of external scrutiny including by the Auditor-General in the Auditor-General's annual report to Parliament on the consolidated financial statements.

Post-implementation evaluation

103. Entities should consider conducting a post-completion evaluation to identify lessons learnt from the implementation process, as well as to identify any outstanding or longer-term implementation challenges. PM&C may direct entities to conduct a post-implementation review.
104. Such an evaluation could include feedback from employees, corporate and enabling services teams and the steering committee.
105. The evaluation should be shared with the senior leadership groups of the affected entities, to help inform strategic planning and form part of the due diligence materials for future MoG changes. The evaluation, or relevant extracts from the evaluation, are to be shared with PM&C, Finance and the APSC to enable lessons learnt to be considered in future MoG changes, beyond the affected entities.

5. People Management

The Australian Public Service Commissioner authorises the movement of employees from one entity to another to give effect to a MoG change.

Entities are expected to implement the MoG change in a way consistent with the MoG principles and operational protocols outlined in the [Executive Overview](#).

Legislative basis

106. Section 72 of the PS Act gives the Commissioner the authority to move employees following a MoG change. The Commissioner can:
- move APS employees to another APS agency, without anyone’s consent, by a determination in writing
 - determine in writing that APS employees cease to be APS employees and become non-APS employees of a specified Commonwealth body or Commonwealth authority
 - determine in writing that non-APS employees cease to be employed as non-APS employees and become engaged as APS employees in a specified APS agency
 - on behalf of the Commonwealth, engage any person as an APS employee in a specified APS agency.
107. The Commissioner (or their delegate) makes a written determination based on advice from the affected entities:
- as early as possible following the confirmed MoG decision, the APSC will provide affected entities with advice on responsibilities and timeframes for the completion of the draft section 72 determination
 - the APSC is responsible for drafting the determination
 - the transferring entity is responsible for providing the employee list and both entities must agree to the employee list before the Commissioner (or their delegate) will make the determination
 - the section 72 determination will provide for continuity of employment circumstances and outstanding employment decisions in the receiving entity – see [Outstanding employment matters](#) below
 - the section 72 determination will be executed by the Commissioner (or their delegate) on the business day prior to the agreed movement date.
108. Actions taken in accordance with section 72 of the PS Act are not reviewable actions for the purpose of the review of actions scheme provided by the [Public Service Regulations 2023](#).
109. Where possible, section 72 determinations should take effect on a public service payday unless otherwise agreed by the affected entities. This is to reduce administration resulting from the calculation of partial pay-fortnight salary and entitlements for employees.

110. Entities should ensure that their HR areas or shared service providers have received signed copies of section 72 determinations with sufficient notice to enable them to include movement of employees in the proposed pay run.

Identifying all employees who will be transferred

111. The established protocol of 'employees follow function' will apply and employees will transfer with their function/activity. This includes ongoing and non-ongoing APS employees. Entities may agree to a function to be moved without employees. In such cases, vacant ASL positions attached to the function would move to the receiving entity unless otherwise agreed.
112. While not included in the section 72 determination, any contractors associated with the function/activity being transferred are to be identified.
113. Employees who normally perform work associated with a function that is to be moved are identified by the transferring entity and moved to the receiving entity, including employees who are:
- on paid or unpaid leave—these employees will normally be moved to the receiving entity on the date of the MoG change and start work there when the period of leave ends
 - in receipt of rehabilitation compensation—rehabilitation rights for employees and former employees generally continue with the receiving entity
 - employees performing duties associated with a transferring function, but temporarily performing duties elsewhere in the entity—these employees will transfer to the receiving entity (a temporary transfer back to the transferring entity can be arranged, if appropriate)
 - performing duties at a higher classification—these employees will transfer at their substantive classification. The receiving entity may decide to continue the higher duties arrangement
 - seconded or on temporary transfer (the PS Act uses the term 'temporary movement') **to a third entity**—these agreements may continue in accordance with the original terms. At the end of a secondment or temporary transfer, employees generally return to the entity where their substantive function is located
 - seconded or on temporary transfer **from a third entity**—these employees would normally move with their function and return to their original entity at the end of the secondment or transfer period.
114. Once all employees to be transferred have been identified, the transferring entity is to provide the receiving entity with all relevant information of the transferring employees such as payroll data (for example, length of service, leave records, salary sacrifice and superannuation contributions).
115. Entities are encouraged to share this information as soon as practicable, noting that this can occur prior to executing the section 72 instrument.

Corporate employees

116. The movement of corporate employees will be negotiated between entities. Where corporate employees are considered ASL, the movement of these employees should follow the requirements of transferring ASL.

This can be particularly challenging, see [Movement of Corporate Functions and Shared Services](#) and [Average Staffing Levels](#) for further information.

Work health and safety

Comcare has developed tools and guidance to assist entities to reduce the psychosocial risks of workplace change, available from their page on [Poor organisational change management](#).

117. The transferring entity should review and assess the organisational safety management system including any component that makes up the system such as policies, procedures, risk assessment methodologies, incident reporting and training to determine the relevant components that will need to be transferred to the receiving entity. Once determined, the transferring entity should transfer all relevant information and components.
118. The transferring entity should also review work health and safety (WHS) unit records to determine whether any specialist and ergonomic equipment has been provided to employees that will be transferring to the receiving entity. Both entities should review the needs of the transferring employees to determine how best to accommodate any specialist WHS equipment that they will need.
119. The transferring and receiving entities must consult on any WHS matters that could have an impact on the employees being transferred to the receiving entity. The transferring entity must also consult with employees who will be or are likely to be affected by the transfer. Employees being transferred, and in particular those with specialist requirements, may need to be provided with support.

Delegations

120. Affected entities must review their delegations, including delegations under the PS Act. Delegations and authorisations attached to employees from a transferring entity will cease to have effect in the receiving entity.

Induction

121. The receiving entity should provide an appropriate induction for all employees joining the receiving entity. It should also be noted that visible senior sponsorship of the MoG change is important for employee morale.

Leaving an entity

122. In most cases, the transferring entity's policies and procedures in relation to the return of assets and other items will apply.
123. The transferring entity should undertake an appropriate exit or cessation process for employees moving to the receiving entity to ensure the:
- return of assets including credit cards, mobile phones, computers/laptops/tablets and vehicles
 - transfer of security clearances and entitlements
 - resolution of any under or overpayments, and
 - changes to system and building access can be finalised.

Classifications and duties

124. APS employees are transferred at their existing substantive classification level and duties.
125. Where there are differences in classification structures between transferring and receiving entities, entities, in consultation with the APSC, should develop a strategy for addressing these differences.
126. If the receiving entity is an APS agency for the purposes of the PS Act, the agency head/accountable authority must allocate an approved classification under the [Public Service Classification Rules 2000](#) and assign duties to all employees who have moved following a MoG change.
127. The receiving entity's agency head/accountable authority can execute a global instrument allocating the same approved classification as previously applied to an employee or a corresponding classification in the same APS classification group.
128. Non-APS employees transferring to an APS entity must be allocated an approved APS classification and duties on transfer to the receiving APS entity.

See the MoG Scenario on [Non-APS Commonwealth Entity to an APS Entity](#) for more information.

Employment type

129. Employees can only be transferred at their existing employment status (that is, ongoing or non-ongoing), or where the employee is a non-APS employee, an equivalent employment status (for example, permanent to ongoing).
130. Non-ongoing employees do not require a renewed letter of offer and are transferred to the receiving entity:
- for a period equal to the unexpired part of their existing term of engagement, or
 - for the remainder of the duration of the task, or
 - on an existing irregular or intermittent basis.

131. Where a receiving entity extends the engagement of a non-ongoing employee, the total period of engagement, and total number of contract terms, is calculated as if it had all been in the receiving entity.

Flexible working arrangements

132. Where individual employees have flexible working arrangements in place, such as approval to work remotely or for a non-standard work pattern, these may be reviewed and should, wherever practicable, be continued in the receiving entity.

Inclusion

133. Understanding, communicating with and supporting a diverse workforce during a MoG change is critical. A diverse workforce may include employees with any of the following identity dimensions:

- age
- disability
- mental ill health
- gender
- Aboriginal and/or Torres Strait Islander heritage
- culturally and linguistically diverse (CALD), and
- Lesbian, Gay, Bisexual, Transgender, Intersex and Questioning/Queer + (LGBTIQ+).

134. It is important to understand the impact of change on different groups of people and the support that may be required when implementing a MoG change to ensure psychological, psychosocial and physical safety.

As examples:

- consider and address the potential impacts of the change on each employee cohort. This may include reviewing the receiving entity's conditions of employment to ensure they do not adversely affect any employee cohorts
- consult with employee networks about barriers and issues that may affect transition to the receiving entity and potential changes in workplace location (such as changes that may impact on Aboriginal and Torres Strait Islander employees' connection to Country), any additional distance to travel, access to parking conditions, or in office layouts (closed versus open)
- consider the impact of merging different entity cultures
- ensure all employees requiring workplace adjustments to perform their roles are supported during and following any MoG change. Existing approved workplace adjustments should continue to be supported.
 - Workplace adjustments may include: assistive technology, quiet spaces and/or low light spaces, adjustable desks and monitors, noise cancelling headphones and flexible working arrangements.

- every effort should be made to remove physical barriers to accessibility with an aim to provide safe, equitable and accessible office accommodation
- plan and prepare for mental health supports required for each individual and team (including the provision of additional support such as Employee Assistance Programs).

Outstanding employment matters

135. A receiving entity's agency head/accountable authority cannot impose or vary a condition of engagement under section 22(6) of the PS Act for an APS employee who has moved as the result of a MoG change.
136. However, an agency head/accountable authority may impose a continuing condition of employment where it is essential for an employee to meet certain requirements to perform a particular set of duties. Such conditions could include: fitness for duty or health clearances, attainment or upgrade of a security clearance, a licence or a qualification. The receiving entity is responsible for managing employees who are unable to meet a condition of employment.
137. Where imposition of a new condition of employment is proposed for an employee who has moved as the result of a MoG change and where the duties have not altered, the entity should consult the APSC. Obtaining legal advice may also be necessary.
138. In accordance with section 72(5A) of the PS Act, the Commissioner may determine how certain outstanding employment related matters for APS employees will be handled, including:
- conditions of engagement
 - conditions of employment
 - APS Code of Conduct investigations and resultant sanctions
 - suspension for a suspected breach of the APS Code of Conduct
 - processes relating to performance management, fitness for duty, loss of an essential qualification and excess employees.
139. Conditions of engagement that are yet to be fulfilled by an employee will generally continue to apply at the receiving entity. For example, an individual's probationary period will continue as if it had commenced at the receiving entity.
140. An application for a Review of Action under section 33 of the PS Act cannot transfer between entities.
141. In some cases, it may be in the interests of all parties that an employee not transfer until an outstanding employment matter is resolved.
142. Clauses for facilitating the continuation of outstanding employment matters are included in the draft section 72 determination.
143. Transferring entities may choose to finalise performance appraisals and arrange payment of pro-rata performance bonuses, where these apply.

For more information on security clearances, see [Security clearances](#).

Management of excess employees

144. Generally, excess employees remain in the transferring entity unless the transfer of function means they would no longer be excess to requirements at the receiving entity.
145. This is not possible where the transferring entity is to be abolished. In this case, all employees must be moved and section 72(5A) provisions should be included in the determination that detail how their situation is to be managed. For example, whether previous processes continue or cease to apply.

Unfinished recruitment actions

146. Unfinished recruitment actions are not included in the section 72 determinations.
147. Transferring entities are responsible for advising the receiving entity of any outstanding recruitment relating to positions in the function transferring as soon as possible.

Where a decision to engage or promote an individual has been made by the transferring entity but not yet come into effect

148. Entities are encouraged to ensure that decisions to engage or promote an employee are only made where the individual is able to commence in the role prior to the MoG change taking effect. Where an engagement or promotion decision has not taken effect prior to a MoG change, the decision may lapse when the MoG change comes into effect.
- Where the transferring entity ceases to exist, any decision the transferring entity's agency head/accountable authority took to engage or promote a preferred applicant that has not yet taken effect at the time of the MoG change will lapse.
 - Where the transferring entity continues to exist, but the function associated with the employment opportunity now exists in the gaining entity:
 - The receiving entity's agency head/accountable authority may seek to fill a vacancy using a recruitment process undertaken by the transferring entity where the transferring entity agrees to share the resulting merit list, merit pool, or single successful candidate from that process. This is provided for on the basis that the vacancy being filled meets the criteria of a 'similar vacancy' as defined in the Commissioner's Directions. In this case, an engagement or promotion decision is **finalised and approved by the new agency head/accountable authority**. Alternatively, the transferring entity could seek to bring the engagement/promotion forward to before the MoG change; or
 - The transferring entity will need to decide whether to cancel the employment decision or engage/promote the candidate into a different similar vacancy.

149. Where the receiving entity **will proceed** with the engagement or promotion, the individual should be notified as soon as possible that the position is now with another entity, which may have different terms and conditions of employment. The receiving entity is responsible for ensuring the individual is made aware of potential differences in terms and conditions.
150. Where the engagement or promotion **will not proceed**, then the transferring entity must notify the candidate that the engagement or promotion decision will not take effect.

Where a decision to engage or promote has not yet been made

151. The receiving entity's agency head/accountable authority may seek to proceed with a recruitment action based on the recruitment process undertaken by the transferring entity. This is provided for on the basis that the recruitment process has concluded, a merit list or merit pool has been created and the transferring agency agrees to share it, and the vacancy is a 'similar vacancy' as defined in the Commissioner's Directions. In this case, **engagement or promotion decisions would be made by the receiving entity's agency head/accountable authority.**

Where a recruitment process in a transferring entity has not been completed

152. Partially completed recruitment processes relating to transferring functions cannot be continued in the receiving entity after the MoG change comes into effect.
153. It is recommended that entities complete recruitment activities prior to a MoG change. Where this is not possible, the entity conducting the recruitment process should notify candidates that the process has been discontinued.

Reassignment of duties under section 26 of the PS Act (permanent or temporary)

154. In instances where a section 26 transfer (either temporary or permanent) for an employee, who is subject to a MoG change to move to a third entity, has been agreed by the transferring entity but not yet taken effect, a new agreement between the parties will need to be reached.
155. This could be achieved through:
- an amended commencement date, allowing the employee to move directly from the transferring entity to the third entity before the MoG change takes effect, or
 - including the employee in the MoG transfer then facilitating a new transfer agreement between the receiving and third entities.
156. Where an employee was to move via section 26 transfer to a MoG affected function in the transferring entity from a third entity, a new transfer arrangement will need to be negotiated between the receiving and third entities.
157. A pragmatic approach should be taken in these circumstances to negotiate a solution which represents a balance of the best interests of all parties involved.

Merit pools

158. Merit pools or lists created by transferring entities may continue to be used to fill similar vacancies within 18 months from the original date of notification of the vacancy in the [Public Service Gazette](#), except where the transferring entity has been abolished.
159. Any decisions using these merit pools or lists must still be consistent with the relevant legislative requirements, and are subject to the agreement of the transferring entity.

Senior Executive Service cohort

160. The APSC administers the Government's SES Cohort policy, which supports the approval and monitoring of SES numbers in APS entities.
161. If a new APS entity is created, the agency head should write to the APS Commissioner to establish the approved size of its SES cohort.
162. If a MoG change results in the movement of SES employees and/or positions between entities, the respective agency heads must agree, in writing, on the number of SES positions that will be transferred and whether they are permanent or temporary. The agency heads should also note how the transfer of SES employees and/or positions would affect the approved size of their respective SES cohorts. Each entity should advise the APSC of the agreed arrangements once the transfer has concluded.
163. If a MoG change results in the transfer of non-APS employees into an APS SES role, the receiving entity will not receive an equivalent increase to its SES cohort. The receiving entity will be required to seek approval for any associated increase to its SES cohort.

More information about pathways to increasing an entity's SES cohort can be found in the APSC's [SES Cohort policy](#).

Movement of state or territory employees

164. There is no power under the PS Act to compel state or territory employees to move into the APS, or for APS employees to move to state or territory public services.
165. Where the Commonwealth takes responsibility for state or territory functions, the Commissioner has the authority to engage a person as an APS employee under section 72(1)(d) of the PS Act. This is not a compulsory transfer. It allows the engagement of a person as an APS employee outside of the usual merit requirements.
166. Employees who are not offered an APS position, or who do not accept such an offer, will remain the responsibility of the state or territory.

Movement of statutory office holders

167. There is no power under the PS Act to compel a statutory office holder to move to the transferring entity as the result of a MoG change. The Commissioner has the authority to engage a person as an APS employee under section 72(1)(d) of the PS Act if this is appropriate in the circumstances.
168. Where an AAO change results in the transfer of administrative responsibility for legislation establishing a statutory office holder from one portfolio to another, the office holder would move with the legislation.

Independent Selection Advisory Committees

169. Where an Independent Selection Advisory Committee (ISAC) had been established to assist with recruitment processes in the transferring entity:
- if no recommendations have been made, the receiving entity is unable to use the ISAC for employment opportunities that exist in the receiving entity
 - if recommendations have been made, the transferring entity may choose to use the recommendations for employment opportunities that still exist in the transferring entity.

Movement of workers' compensation claims

170. MoG changes can affect arrangements with Comcare. Changes may result in:
- an entity's premium rate and amount increasing or reducing with the reassignment of employees to different entities
 - a change to the rehabilitation authority for employees with workers' compensation claims
 - changes in administrative details such as contact information.

Further information is available from [Comcare](#) or you can contact your Comcare Account Manager at eam@comcare.gov.au.

171. Any ongoing employee health issues, whether or not they are compensable, should continue to be managed by the receiving entity.

6. Pay and Conditions

Arrangements for terms and conditions for employees who transfer as the result of a MoG change are described in the PS Act and the Public Service Regulations 2023 (PS Regulations).

Entities should discuss any issues relating to terms and conditions of employment with the APSC early in implementing a MoG change.

Entities are expected to implement the MoG change in a way consistent with the MoG principles and operational protocols outlined in the [Executive Overview](#).

Legislative basis

172. The Commissioner has the authority under section 72 of the PS Act to move employees in and out of the APS following a MoG change. See [People Management](#) for more information.
173. Agency heads/accountable authorities have the authority under section 24(1) of the PS Act to vary the terms and conditions of employment for entity employees.
174. In exceptional circumstances, the Minister for the Public Service can determine conditions of employment for APS employees under section 24(3) of the PS Act.

Pay and conditions

175. Where an employee from an APS entity moves to another APS entity:
- annual salary will be the greater of the salary that applied immediately before the move and the salary that would apply after the move (section 85(2) of the PS Regulations)
 - other terms and conditions may be varied following consultation (section 85(4) of the PS Regulations)
 - most commonly, terms and conditions, other than salary for employees who transferred, will be those that apply in the receiving entity.
176. Where an employee from an APS entity moves to a non-APS Commonwealth entity:
- the employee is entitled to have their pay and conditions maintained until the next amendment to the relevant industrial award or instrument (section 72(3) of the PS Act).
177. Where an employee from a non-APS Commonwealth entity moves to an APS entity:
- terms and conditions may be varied following consultation (section 86(2) of the PS Regulations)
 - entities must consult with the APSC on any implications for the application of the [Government's current workplace relations policy](#).

Annual salary

178. In most cases affected employees are moved to the nearest equivalent, or greater, pay point in the receiving entity's [industrial instrument](#), relevant to the employee's classification. Some industrial instruments also provide for salary matching within a salary span or pay points on movement. Where the employee's salary exceeds the highest pay point available at the relevant classification, then salary maintenance applies. Salary protection continues until the salary in the receiving entity's industrial instrument catches up with the employee's salary as it was before the move. Any relevant provisions in the receiving entity's industrial instrument need to be considered.
179. For non-ongoing APS employees who transfer to another APS entity, salary maintenance will apply for the duration of an existing contract. Relevant provisions of the receiving entity's industrial instrument would also apply.
180. Annual salary is the employee's salary set out in an industrial instrument. It does not include such things as higher duties allowance, travel and other expenses or bonuses. Any individual flexibility arrangement should be considered on a case-by-case basis. Entities are encouraged to contact the [APSC](#) for more advice.
181. Salary maintenance does not apply to new employment contracts, including new non-ongoing contracts.
182. There is no entitlement to future salary increases based on the transferring entity's industrial instrument. Following a move, the receiving entity's industrial instrument governs pay increases for an employee.

Industrial instruments

183. An industrial instrument can include an enterprise agreement, a determination made under section 24 of the PS Act, a Fair Work Commission determination, or an award.
184. In most cases, the receiving entity's industrial instrument will apply to non-SES employees who have moved to that entity as the result of a MoG change.

Exceptions can include where:

- there is no industrial instrument in place at the receiving entity
- the receiving entity's industrial instrument does not include provisions essential for the operation of the transferred functions
- transfer of business arrangements applies
- there are relevant provisions in enabling legislation
- instruments in the transferring entity expressly preserve terms and conditions after a MoG change
- there are specific provisions in the National Employment Standards or in an award that apply
- an employee moves to or from a non-APS Commonwealth entity
- a determination is made by the Minister for the Public Service under section 24(3) of the PS Act.

Entities should contact the [APSC](#) for advice in relation to these or any other exceptions.

Section 24 determinations

185. A determination under section 24 of the PS Act is the industrial instrument that provides terms and conditions for non-SES employees who have transferred as the result of a MoG change, where terms and conditions are not covered by an existing industrial instrument.
186. The receiving entity's agency head/accountable authority or the Minister may establish terms and conditions for affected employees by making a determination under [section 24 of the PS Act](#) at any time, including where:
- there is no industrial instrument in place in the receiving entity, for example in a new entity (see [New APS Entity](#))
 - the receiving entity's industrial instrument does not include provisions essential for the operation of the transferred functions, for example, shift work or remote locality provisions
 - it is agreed to vary terms and conditions for an employee who moves from a non-APS Commonwealth entity to an APS entity.
187. A section 24 determination should only be made following a MoG change to preserve an employee's pre-existing terms and conditions and not to introduce new arrangements.
188. The receiving entity's agency head/accountable authority or the Minister is not obliged to carry across any, or all, of the terms and conditions that previously applied. In some cases, it may not be practical to preserve particular conditions, for example, access to work-based childcare may not be available in the receiving entity.

Entities should contact the [APSC](#) as soon as possible where they propose to make a section 24 determination for non-SES employees. Particular approval processes may apply under the Government's current workplace relations policy.

SES employees

189. Terms and conditions for SES employees are generally determined by:
- section 24(1) of the PS Act—the receiving entity needs to establish whether or not a new section 24(1) determination is required for any SES employee who is moved, or
 - common law contracts—entities are advised to seek legal advice in relation to these contracts. Whether they continue to apply will depend on their terms.

Transfer of business

190. In general, provisions of the [Fair Work Act 2009](#) relating to a transfer of business do not apply to movements between APS entities.
191. Where the provisions do apply, the industrial instruments from the transferring entity that are relevant to the employees who transfer will apply. These instruments continue to operate until they expire or are replaced by a new industrial instrument.

Entities should contact the [APSC](#) for advice in relation to a proposed transfer of business.

Executive Remuneration Management Policy

192. Entities should contact the [APSC](#) where approval has been granted, or is requested, to pay an APS employee an amount above that specified in the [APS Executive Remuneration Management Policy](#).

Employee superannuation

193. Where a proposed determination covers superannuation provisions and may have an impact on employee superannuation, entities should contact the Electoral and Superannuation Policy Branch in [Finance](#). The branch can also provide information on [superannuation arrangements](#) for Commonwealth employees.

7. Governance and Financial Management Issues

Entities are expected to implement the MoG change in a way consistent with the MoG principles and operational protocols outlined in the [Executive Overview](#).

Accountable authority instructions

194. Accountable authorities can issue AAs and associated operational guidance to assist them to meet their obligations under the PGPA Act. These instructions can form a key part of an entity's internal controls and operational framework, focusing on the entity's particular needs, in order to promote the efficient, effective, economical and ethical use of relevant money, relevant property and appropriations. Entities should review their AAs to ensure appropriate arrangements are in place.

Finance has produced model AAs as guidance for entities. The model AAs cover core topics that are applicable to the majority of officials in most entities. For further information, refer to [RMG-206 Model accountable authority instructions](#).

Appropriations

195. Where a function is transferred between NCEs, the established protocol of 'finances follow function' applies to the transfer of annual appropriations and special appropriations (including special accounts).
196. Transfers of annual appropriations will be through a section 75 determination made under the PGPA Act.
197. Unspent annual appropriations for a function at the MoG change date of effect, are to be transferred to the receiving entity, subject to any decision by the Cabinet or Prime Minister. Where internal budget supplementation has been provided for a function, or internal budget reductions taken from a function as at the time of the MoG change, these are to be reflected in the transfers to the receiving entity.
198. Transferring entities are to provide receiving entities with supporting information on decisions made on internal budget supplementation or internal budget reductions, including who made the decisions, the date of the decisions and the date of their effect.
199. Section 75 of the PGPA Act only applies to transfers of functions between NCEs which are funded through annual appropriations (which can include receipts retained by the transferring entity under section 74 of the PGPA Act (retainable entity receipts)). Entities should contact the Annual Appropriations Team in [Finance](#) to discuss amounts to be included in the section 75 determinations and the timetable to enable the preparation of any determinations.
200. Transfer of appropriations may be made in tranches, as required, with the first determination typically made to commence on the MoG change date of effect:

- For **administered annual appropriations**, sufficient appropriations must be transferred to enable the receiving entity's appropriation to be used for any administered payments from the MoG change date of effect until the next determination will be made (if any). Interim arrangements may be put in place for the transferring entity to continue to assist with administering functions (including making payments) under delegation or authorisation from the receiving entity, however the receiving entity's appropriation must be used for all administered payments relating to the functions transferred. It is not appropriate for the transferring entity's appropriations to be used for administered payments for functions that have transferred to the receiving entity.
 - For **departmental annual appropriations**, an estimate of the amount required for departmental payments until the next determination will be made (if any) should also be transferred on the MoG change date of effect.
201. In relation to corporate Commonwealth entities (CCEs), as there are different situations that apply when transferring functions involving CCEs, entities should contact the Annual Appropriations Team in [Finance](#) in the first instance.
202. For transfers of functions which are funded through special accounts or special appropriations, please see [Appropriations – special accounts](#) and [Appropriations – special appropriations](#) below.

Identification of appropriations

203. Affected entities must identify what appropriations are affected by a MoG change, the amount of appropriations to be transferred to the receiving entity to support the functions from the MoG change date of effect (commencement date), and how those appropriations can be accessed. This may include:
- current year annual appropriations—Appropriation Act Nos 1/3/5 Departmental and Administered (operating and/or capital budget) and Appropriation Act Nos 2/4/6 (payments to States, ACT, NT and local government, new administered outcomes, equity injections and/or administered assets and liabilities), including any [retainable entity receipts](#) which may relate to the function being transferred, and any amounts withheld under section 51 of the PGPA Act and/or quarantined
 - prior years' unspent annual appropriations (across the categories noted above), including any amounts withheld and/or quarantined
 - special appropriations, including special accounts, associated with the functions
 - appropriations held by other Commonwealth entities who may administer amounts on behalf of the transferring entity and who may need to continue to do so for the receiving entity.
204. Transferring entities must ensure any amounts held in bank accounts relating to functions transferring (including by other Commonwealth entities on behalf of the transferring entity) are remitted back to the OPA for re-crediting against the relevant appropriation in the Cash Management (CM) module of CBMS and subsequent transfer to the receiving entity under section 75 of the PGPA Act. These amounts cannot be directly transferred to the receiving entity's bank account or retained by other Commonwealth entities.

Retainable entity receipts

205. Section 74 of the PGPA Act and section 27 of the PGPA Rule apply to NCEs. These sections allow NCEs to retain certain kinds of receipts related to their departmental operations by crediting the amounts to the entity's most recent departmental annual appropriation. These amounts are referred to as 'retainable entity receipts'.
206. Where there is a MoG change, the receiving NCE is entitled to receive the amounts retained under section 74 of the PGPA Act and section 27 of the PGPA Rule relating to the function transferring. However, the following circumstance should be noted:
- if the transferring entity has retained prepayments for departmental goods or services that are now to be provided by the receiving entity, then the annual appropriation amounts to be transferred to the receiving entity must include such prepaid amounts
 - cash that forms part of a bank account balance held by a transferring entity's bank or another Commonwealth entity on behalf of the transferring entity is to be transferred back to the OPA for re-crediting against the relevant appropriation in the CM module of CBMS. To remit the amount back, the transferring entity should contact the OPA Administration and Banking Team in [Finance](#). This must occur before the calculation of the appropriations to be transferred has been undertaken:
 - for **annual appropriations**—that cash can be included in the amount transferred by the section 75 determination
 - for **special appropriations (including special accounts)**—the available balance in the CM module must be accurate and up-to-date prior to being transferred to the receiving entity.
207. Retainable entity receipts received after the MoG change date of effect should be treated as revenue by the receiving entity in the period the cash is received, unless it is a repayment of an amount within the same financial year as the original payment. In this case, the relevant appropriation would be re-credited and the expense reduced.

Further information on the operation of section 74 of the PGPA Act and section 27 of the PGPA Rule is available in [RMG-307 Retainable receipts](#).

Special accounts

208. An NCE may have functions which are managed using a special account, such as those that involve the collection of fees or charges. Special accounts may either be established by a determination made by the Minister for Finance (under section 78 of the PGPA Act) or by provisions contained in an Act (under section 80 of the PGPA Act). Special accounts allow amounts collected from other parties to be retained and spent. All amounts held in special accounts are considered part of the Consolidated Revenue Fund (CRF) until spent.
209. The accountable authority for a special account is either specified in the special account determination, or in the Act containing the special account provisions.

210. When an AAO transfers 'matters dealt with by the department' and those matters utilise a special account, the relevant special account is usually transferred to the new department/entity on the date of effect of the AAO change. This applies to special accounts established either by a determination or by an Act.
211. The accountable authority of the receiving entity will be responsible for the special account, unless legislation allocates the special account to a specific official or an entity other than the receiving entity. Where the legislation allows, the portfolio Minister may choose to allocate management of a special account to a particular entity in his or her portfolio and in such instances the portfolio Minister should write to advise the Minister for Finance.
212. If the establishing determination or Act for a transferring special account requires amendment or needs to be repealed/revoked, the portfolio Minister should write to the Minister for Finance to request his or her agreement to the change.
213. The receiving entity will need to contact the CBMS Service Centre to set up relationships in CBMS before it is able to request cash from the OPA. Further information on the Reference Data Set (RDS) is available from the [CBMS Data Management](#).

For further information on special accounts, see [RMG-100 Guide to appropriations](#).

Special appropriations

214. A special appropriation is a type of appropriation contained in an Act which allows money to be drawn from the CRF.
215. When an AAO transfers 'matters dealt with by the department' and those matters utilise a special appropriation, the relevant special appropriation is transferred on the date of effect of the AAO change.
216. The accountable authority of the receiving entity will be responsible for the special appropriation, unless legislation allocates the special appropriation to a specific official or an entity other than the receiving entity. A portfolio Minister may choose to formally delegate management of a special appropriation to any relevant entity in his or her portfolio and in such instances the portfolio Minister should write to advise the Minister for Finance.
217. The receiving entity will need to contact the CBMS Service Centre to set up relationships in CBMS before it is able to request cash from the OPA. Further information on the RDS is available from [CBMS Data Management](#).
218. After the creation of a CBMS relationship for the receiving entity by Finance, the receiving entity will need to enter budget estimates against that item in the Annual Estimates (AEs) module and request the relevant Agency Advice Unit (AAU) to validate the estimates. The transferring entity must also enter adjustments to remove the estimates for that item from the date of the MoG change onwards.

219. Affected entities should also request the OPA Administration and Banking Team in [Finance](#) to adjust appropriation balances in the CM module of CBMS to reflect the MoG change. Finance will ensure that the CBMS adjustments entered net off across the transferring and receiving entities.
220. Where the transferring entity continues to draw amounts on behalf of the receiving entity, third party drawing access to these appropriations may be required. Affected entities should contact the OPA Administration and Banking Team in Finance to request a copy of the third-party agreement form.
221. After the transfer of cash and estimates data, and once no data remains in the transferring entity's old programs, Finance will deactivate these programs and appropriations.

For further information on special appropriations, see [RMG-100 Guide to appropriations](#).

Annual estimates

222. The established protocols of 'employees follow function', 'finances follow function' and 'obligations follow function' also apply to the transfer of annual estimates for the forward years.
223. Internal budget supplementation and reductions are reflected in the transfer of annual estimates for the forward years so that no unfunded positions or activities are transferred. Affected entities may wish to agree the transfer of annual estimates through an exchange of letters at the CFO level, or higher if appropriate.
224. Once agreed, affected entities should enter adjustments in the AEs module of CBMS to reflect the transfer of annual estimates. A 'How to Guide on Program Restructures' is available in the CBMS Reference Material to assist entities with these adjustments. On request, Finance can assist entities with the transfer of annual estimates where whole CBMS programs are being moved from the transferring entity to the receiving entity. However, where only part of a CBMS program transfers to the receiving entity, these adjustments need to be entered by the entity.

Assets and liabilities

225. Entities are required to record the transfer of assets and liabilities at the value recognised in the books of the transferring entity as at the transfer date. Entities may wish to use the transferring entity's last monthly financial statements as a starting point for the calculation of the net book values of assets and liabilities to be transferred.
226. Assets and liabilities transfer between entities when control passes from one entity to another, or when effective administrative responsibility transfers for administered items.

For further information on transfers of assets and liabilities including valuation, please see:

[RMG-118 Accounting for machinery of government changes](#)

[RMG-125 Commonwealth Entities Financial Statements Guide](#)

[Public Governance, Performance and Accountability \(Financial Reporting\) Rule 2015](#) (FRR)

Audit committees and fraud and corruption control plans

227. The accountable authority of the receiving entity will need to ensure that its audit committee complies with the requirements of the resource management framework (section 45 of the PGPA Act and section 17 of the PGPA Rule). In particular, the accountable authority must ensure that the audit committee consists of persons who have appropriate qualifications, knowledge, skills or experience to assist the committee to perform its functions.
228. Note that the audit committee of an entity affected by a MoG transfer may need to ensure that their skills base relates to any new business and is no longer focussed on matters that have transferred to another entity.

For further information, see [RMG-202 Audit committees](#).

229. Accountable authorities are also responsible in ensuring their entities have appropriate fraud and corruption control arrangements, and in setting the ethical tone within their entity. Section 15 of the PGPA Act provides that an entity's accountable authority must govern the entity in a way that promotes proper use and management of public resources for which it is responsible, the achievement of the purposes, and the financial sustainability of the entity for which the accountable authority is responsible.
230. Section 10 of the PGPA Rule provides that an accountable authority must 'take all reasonable measures to prevent, detect and respond to fraud and corruption relating to the entity', including conducting assessments of fraud and corruption risks regularly and when there is a substantial change in the structure, functions or activities of the entity, and developing and implementing control plans to deal with fraud and corruption risks, and updating the plans as soon as practicable after conducting the assessments.

For more information, see the Attorney-General's Department's [Commonwealth Fraud and Corruption Control Framework](#).

Average Staffing Levels

231. The ASL policy applies to functions within the Australian Government General Government Sector (GGS).
232. ASL is defined as the average number of employees (ongoing and non-ongoing) receiving wages or salaries over the financial year, with adjustments for casual and part-time employees, to show the full-time equivalent. It includes agency heads/accountable authorities, statutory office holders (except for appointees to judicial and related office positions), board/committee members, uniformed employees and overseas personnel, but excludes contractors and those employees on unpaid leave. Unfunded positions do not count towards ASL, see [Annual estimates](#) for more information.

233. MoG changes may increase or decrease the ASL estimate of entities based on the agreed transfer of ASL between entities and/or portfolios ('employees follow function'). Where an entity takes on responsibility for a new function or employees from another entity, the ASL equivalent of any person transferred is added to the receiving entity's ASL estimate, and removed from the transferring entity's ASL estimate. Transfers within the Australian Government GGS must result in either a net nil impact or a reduction in ASL at a whole-of-government level.
234. Where positions associated with a function are funded but are currently unfilled, transferring entities should transfer both the ASL and funding associated with those positions.

For further information, including the methodology for calculating ASL, entities should refer to the most recent guidance issued on ASL (available via CBMS), or contact their AAU.

235. Entities may consider using the Standard Departmental Costing Template (SDCT) to calculate funding to be transferred with ASL, where the transferring entity does not have an appropriate internal cost allocation model in place and where this is agreed as an appropriate tool by both the transferring and receiving entities. A copy of the SDCT, along with the associated Departmental Costing Model Principles, can be downloaded from CBMS Estimates Memoranda.

Bank accounts

236. NCEs must operate bank accounts in accordance with the PGPA Act and policy guidance on managing cash. Entities should contact the OPA Administration and Banking Team in [Finance](#) for advice on banking arrangements following the announcement of a MoG change.
237. Entities must advise both the OPA Administration and Banking Team in Finance and the Reserve Bank of Australia when a new bank account is opened, or if an existing bank account is amended or closed. Notification to both parties is required regardless of the transactional bank used.
238. Entities affected by a MoG change should consider the impacts to their banking arrangements and contact the OPA Administration and Banking Team in Finance for advice that is specific to their banking arrangements. Some of those impacts may include:
- establishing new primary accounts (such as a bank account that can receive drawings from the OPA)
 - returning bank account balances to the OPA
 - a need to transfer bank accounts to the receiving entity
 - changes to the bank account 'type' (such as departmental/administered).

For further guidance, refer to [RMG-413 Banking and management of CRF money](#).

Central Budget Management System

Access

239. Affected CBMS users in both the transferring and receiving entities may need to have their CBMS access reviewed and updated. Users will be required to submit a [CBMS Access Form](#) indicating on the form whether they need to Add Access or Remove Access. Further information can be found at [CBMS Data Management](#).
240. Receiving entities may also need to request RDS changes to create relationships between new programs and existing appropriation items (for further information, see [Special accounts](#) and [Special appropriations](#)).

Changes to Reference Data Set

241. The RDS provides the framework for data entry and reporting in CBMS. To ensure all relevant changes are made in CBMS, entities must notify the relevant AAU to coordinate changes with the CBMS Service Centre. The following changes are required to be reflected in CBMS:

- changes to existing portfolios
- changes to existing entities
- new portfolios
- new entities
- changes to appropriation items (see [Special accounts](#) and [Special appropriations](#))
- changes to existing outcomes and programs, noting there are separate approval processes associated with (a) new or amended outcome statements, (b) new programs, and (c) merging or combining programs
- new outcomes and programs, noting that there are separate approval processes associated with (a) new or amended outcome statements and (b) new programs.

Entities should contact [CBMS Service Centre](#) for advice on the requirements for RDS changes.

242. In some instances, when an entity transfers to a different portfolio, its existing programs will need to be duplicated against the receiving portfolio, with cash balances in the CM module and estimates in the AEs module moved from the old programs to the new programs. Finance may provide assistance to entities with these transfers, if required, and will consult with them on the timing of the transfers.

Cash Management module

- 243. Where RDS changes in CBMS are required to reflect the MoG changes, entities should contact their AAUs for approval. This will allow entities to submit drawing requests against appropriations that they administer.
- 244. Entities should remove any future dated drawings in the CM module they no longer retain authority to spend. Entities should contact the OPA Administration and Banking Team in [Finance](#) if they require assistance with reflecting MoG changes in the CM module of CBMS.
- 245. To reduce delays in actioning requests, entities should keep the OPA Administration and Banking Team and CBMS Service Centre in Finance informed of changes to key contacts within their finance/treasury teams, including CFOs and CFO delegates.

Third party relationship agreements

- 246. Changes to third party relationship agreements in the CM module may be required following MoG changes.
- 247. Third party relationship agreement is an arrangement where an appropriated entity authorises another entity (the drawing entity) to access the appropriated entity's appropriation in CBMS for drawing, receipts and journals.
- 248. The entity that administers the relevant appropriation (that is, the appropriated entity) remains responsible for entering estimates and actuals data in CBMS, and for reporting in Portfolio Budget Statements (PBS), Portfolio Additional Estimates Statements (PAES) and annual reports (including the amounts of cash expended by the drawing entity).
- 249. To authorise access, the appropriated entity must complete a third party agreement form. This form and additional guidance on third party relationship agreements can be obtained from the OPA Administration and Banking Team in Finance.

Changes to estimates and actuals

- 250. Following the completion of any CBMS RDS changes and agreement between CFOs on appropriation amounts and forward estimates amounts to be transferred, Finance will advise entities when they will be able to process the necessary estimates and actuals adjustments in CBMS.
- 251. Changes to estimates in CBMS will usually be made in the next available estimates update following the MoG change. Finance can assist, where required, in moving the estimates between entities.
- 252. Changes to actuals reporting should be made during the monthly or annual actuals reporting period following the date of effect of the MoG changes.

Activities that are subject to charging (for example, fees or levies)

253. A transferring entity should provide relevant materials such as a costing model, charging model and any associated data in respect to the activity. The receiving entity should review these materials for applicability, e.g. new indirect costs (such as receiving entity's HR/IT/support services).
254. A receiving entity may need to consider implementing new procedures if it gains a charging activity. There may be value in the receiving entity obtaining relevant procedures from the transferring entity.
255. A transferring entity should transfer any revenue retained from charging arrangements, whether for direct or indirect costs of the activity being transferred.
- in the absence of a specific decision by the Government, there should not be any accumulated 'surpluses' resulting from a charging activity, irrespective of the classification of the activity within the Australian Government Charging Framework, whether the funding is classified as departmental or administered, or the mechanism under which revenues are retained (for example, section 74 of the PGPA Act, special account, etc)
 - where there is a specific Government decision allowing the retention of accumulated surpluses associated with the charging arrangements, for example capital costs, these accumulated surpluses should be transferred to the receiving entity.

For information regarding charging activities (including cost recovery activities) please refer to section 27(2) of the PGPA Act Rule, [RMG-302 Implementing the charging framework](#), or contact the Charging Policy Team in [Finance](#).

Competitive neutrality

256. All government business activities are required to apply competitive neutrality policy. Competitive neutrality aims to foster competitive markets by neutralising the potential of government entities to distort markets and by improving the efficiency of government entities. A transferring entity should provide relevant materials to the receiving entity in respect to the activity subject to competitive neutrality such as a costing model, charging model and any associated data.

For information regarding the management of competitive neutrality arrangements, please refer to the [Australian Government Competitive Neutrality Policy Statement](#) and the [Australian Government Competitive Neutrality Guidelines for Managers](#).

Corporate plan requirements

257. Following a MoG change, the accountable authorities of both the transferring and the receiving entity will need to consider if a variation to the entities' corporate plans is required.

For further information see:

- sections 16E and 16F of the PGPA Rule
- [RMG-132 Corporate plans for Commonwealth entities](#), or
- contact PGPA & Digital Reporting Branch in [Finance](#) for advice on corporate plan requirements.

Data sharing

258. Entities affected by a MoG change who are accredited or sharing data under the *Data Availability and Transparency Act 2022* (the DAT Act) need to report changes to their organisational structure to the Office of the National Data Commissioner (ONDC) in [Finance](#).

For further information:

- see [Guidance note 2024:1 Reporting requirements](#) under the DATA Scheme on the ONDC website, or
- contact the ONDC in [Finance](#) for further advice on how the MoG change affects any accreditations obtained, or data sharing agreements entered into, under the DAT Act.

Delegation of powers

259. The accountable authority of an NCE with new functions may need to delegate his or her powers under the PGPA Act and PGPA Rule to other appropriate officials (such as the CFO) so that they can undertake financial activities on behalf of the entity.

[PGPA legislation, associated instruments and policies](#) provide additional information on delegations of powers.

260. One such scenario where delegations may be appropriate is where there are travelling employees and credit cards:

- where a MoG change has an immediate effect, consideration must be given to communication with employees who are away from their normal workplace, such as those travelling interstate or overseas
- the receiving entity should consider the application of any whole-of-government delegations and relevant internal sub-delegations for transferring employees
- employees who are travelling will typically be using a whole-of-government travel card, which will continue to operate
- transferring entities should seek to make contact with any employees who are travelling to alert them of the MoG change and to advise them of possible impacts on them, including in relation to delegations they may exercise while travelling.

Employee leave entitlements

For advice on accounting for MoG changes, including a method to calculate funding to be transferred for employee entitlements, please refer to [RMG-118 Accounting for machinery of government changes](#).

261. The effective date for calculating the funding for employee entitlements to be transferred is the date on which the employee transfers became effective under the PS Act or other relevant legislation.
262. It is imperative that entities finalise the list of transferring employees well before the completion date for the MoG change, as this can delay the calculation of funding and the value of assets and liabilities to be transferred.

For advice on how to calculate the value of employee entitlement liabilities to be transferred, please refer to sections 24 to 26 of the FRR and the [Employee benefits section of RMG-125 Commonwealth Entities Financial Statements Guide](#).

Financial reporting arrangements

263. Accountable authorities of entities are required under section 42 of the PGPA Act, to provide annual financial statements to the Auditor-General.
264. Chapter 2, Part 2-3, Division 4 of the PGPA Rule provides the reporting arrangements that apply under various MoG scenarios. Sections 17A to 17J set out the special reporting requirements that apply where an entity has ceased to exist or functions have been transferred as a result of a MoG change. These reporting arrangements are designed to ensure that:
- all accountability obligations are met following MoG changes
 - there is no duplication of reporting of operations impacted by these changes, including reporting relating to key management personnel (KMP).
265. The reporting requirements at:
- Subdivision A, sections 17A-17D of the PGPA Rule apply where an entity has ceased to exist
 - Subdivision B, sections 17E-17G of the PGPA Rule apply where an entity has not ceased to exist but some or all functions have been transferred
 - Subdivision C, sections 17H-17J of the PGPA Rule apply to reporting on transferred functions
 - Subdivision D, section 17K of the PGPA Rule applies for miscellaneous reporting.
266. Financial reporting requirements for implementing and reflecting MoG changes are set out in:
- paragraphs 54-59 of the [Australian Accounting Standards Board \(AASB\) 1004 Contributions](#)
 - paragraphs 216-218 of [AASB 1060 General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities](#) (Appendix C)

- section 26 of the FRR.
267. Agreements between entities on the transfer of revenues, expenses, assets and liabilities should be documented in a Memorandum of Understanding (MoU). Documentation of agreements is important for clarifying accountability, preventing misinterpretations and as supporting evidence. An MoU may also deal with the transfer of other rights and responsibilities which are not recorded as assets and liabilities (for example, obligations under legal agreements or responsibility for intellectual property).
268. Where possible, when entities advise the Government on the MoG change date of effect (commencement date), it is recommended entities consider the start of a month or financial year.
269. Additional information on financial reporting in respect of restructures is available in the following documents:
- section 26 of the FRR relating to ‘Restructures of administrative arrangements’
 - [RMG-118 Accounting for machinery of government changes](#)
 - [RMG-119 Reporting requirements following machinery of government changes](#).

Please contact [Finance](#) for more information.

Grants

270. Affected entities should have regard to the mandatory requirements and key principles of the [Commonwealth Grants Rules and Principles 2024](#) when considering the implications of MoG changes for grant programs. In particular, entities should have regard to the key principles of partnership and collaboration, consistency with grant guidelines and established processes, governance and accountability, and probity and transparency.
271. Appropriations for grant programs transfer with responsibilities, including, if applicable, funding associated with administering grant programs via one of the grants hubs (see below).
272. The transferring entity should agree with the receiving entity the date of the transfer of grants and associated information. The receiving entity should consider whether existing grant agreements require updating, noting that where there is a change in an entity’s name, contracts will typically continue without any immediate action as section 19C of the *Acts Interpretation Act 1901* allows references to departments and APS entities to be read as the new name(s).
273. Updates to published grant information may be required. Affected entities should contact the GrantConnect team in [Finance](#) to discuss. Changes to open, published grant opportunity guidelines to reflect MoG changes do not generally require review by Finance. Please contact the Grant Guidelines team in [Finance](#) to discuss.

274. Receiving entities should consider whether existing delegations, policies and processes are appropriate and consistent with published grant opportunity guidelines. They should also consider whether measures are required to manage potential conflicts of interest arising from the transfer of responsibility, noting the requirements for officials, ministers and ministerial staff to declare and manage actual and potential conflicts of interest associated with grants administration activities.
275. Where transferring grant programs are delivered through a grants hub, the programs must continue to be delivered by a hub on behalf of the receiving entity. Please contact the Grants Administration team in [Finance](#) for further information if required.

Holding a function for less than a year

276. The 'finances follow function' protocol provides that annual appropriations devoted to a function at the point of the MoG change be transferred to the receiving entity.
277. If an entity holds a function for less than a year that is transferred to another entity before the end of the financial year, there should be a clear relationship between the funding that was received by the entity for the function and the funding that is transferred to the receiving entity.
278. However, entities can structure themselves differently and an entity may quickly integrate the function into the organisation. This could influence the funding transferred and this should be a consideration in negotiating funding.

Insurance

279. Both the transferring and receiving entities should contact [Comcover](#) to discuss the details of the MoG change, to ensure appropriate insurance coverage is maintained. Comcover will actively support each entity throughout the MoG change, however it remains the obligation of each entity to ensure their Comcover records (including asset and expatriate schedules) are kept up-to-date throughout the MoG change, have their risk profiles reassessed and arrange adjustment of their insurance premiums and coverage.
280. Any current claim(s) or litigation(s) that will be transferred to the receiving entity must be considered in implementing the MoG change.

Outcome statements and program structures

281. Receiving entities may need to create new or amend existing outcome statements where the transferring function does not fit within its current outcome statements. In a MoG context, entire outcome statements may be copied from the transferring entity to the receiving entity through section 75 determinations.
282. Any new outcome statements for the receiving entity or amendments to the receiving entity's existing outcome statements must be approved by the Minister for Finance, and will need to be supported by legal advice.

283. If you are considering a new outcome statement, please contact the Annual Appropriations Team in [Finance](#).
284. When assessing the requirement for outcome statement changes, entities should also consider whether changes are necessary to the list of programs in CBMS, resulting from changes either to program structures or because of movement of programs between outcomes and/or entities. See the [Changes to Reference Data Set](#) under Central Budget Management System above.

Portfolio budget statements

285. Entities who receive an annual appropriation impacted by MoG changes should ensure they report their new structure and current information in their PBS or PAES. Depending on when section 75 transfers are agreed, the change should be reflected in either the next PBS or PAES publication, whichever is the earlier.
286. Where section 75 determinations have not been made in time to be reported in the next PBS or PAES, entities should add a note clarifying that further details of their MoG change will be reported in the next published PBS or PAES, whichever is the earlier.
287. Entities need to ensure they reflect the correct structures and splits in their:
- entity resource statement
 - outcome, program and performance information
 - budgeted financial statements.
288. For further information, entities should refer to the relevant [guidance on PBS and/or PAES](#) issued prior to each Budget update. This guidance includes a preparation guide that contains a section on reflecting MoG changes.

Procurement

289. There may be implications for an entity's procurement agreements, including contracts, deeds, MoUs or other form of agreements.
290. In the first instance, contact your entity's central procurement unit for assistance regarding receiving or transferring procurements.

Further information regarding procurements, including whole-of-government arrangements, is available from [Procurement](#).

291. Any queries relating to AusTender transition for approaches to market and/or reporting standing offers and contracts, including transfers of responsibility to the receiving entity, should be directed to the [AusTender Help Desk](#). For information on reporting requirements following a MoG change, see [RMG-119 Reporting requirements following machinery of government changes](#).

292. Any queries relating to ICT procurement should be directed to the Digital Transformation Agency's (DTA's) [ICT Procurement team](#).
293. A new or a receiving entity should consider the application of any whole-of-government delegations and relevant internal sub-delegations for the transferring employees.
294. Where there is a change in an entity's name, contracts will typically continue without any immediate action as section 19C of the *Acts Interpretation Act 1901* allows references to departments and APS entities to be read as the new name(s).
- Finance's [Procurement Policy Team](#) can also provide advice to entities undertaking procurement processes that are affected by a MoG change.
295. Entities should approach the APSC to discuss implications for reporting on core work and targets under the [Strategic Commissioning Framework](#).

Property

296. Property and Construction Division (PCD) in [Finance](#) is responsible for property policy, including management of the [Commonwealth Property Management Framework](#), which includes property related policies, supporting processes and guidance.
297. Compliance with the Commonwealth Property Management Framework is mandatory for NCEs and supports best practice by other entities. It establishes the broad government policy framework within which NCEs manage their property portfolio and seeks to enhance good property management practice across entities, providing increased efficiency and effectiveness of property use in the course of government business. It provides guidance to entities on their responsibilities across a broad range of property matters including planning, funding, leasing, ownership, management, disposal and reporting.
298. The whole-of-Australian-Government [Property Services Coordinated Procurement](#) (PSCP) Arrangements have been established to support the Commonwealth Property Management Framework and include Property Service Providers (PSPs) assigned to entities and a Strategic Property Adviser (SPA) for the Commonwealth that provide property related leasing and facilities management services, including strategic leasing advice to assist with future lease planning.
299. Finance maintains the Australian Government Property Register (AGPR) which records the Commonwealth's leased office accommodation and owned property. This information is used for, but not limited to, the annually published Office Occupancy Report, the Commonwealth Leasing Strategy (CLS), and to support Treasury in the calculation of Mirror Tax. NCEs are required to participate in these property data collections. The AGPR contains:
- Property Marketplace which enables entities to advertise excess Commonwealth leased or owned office space

- reporting capabilities for entities to analyse their reported data
 - Property Management Plan repository.
300. PCD in [Finance](#) can assist entities requiring advice on implications of MoG changes on property.

MoG changes and property

301. The general operational protocol that ‘employees, finances and obligations follow functions’ in MoG changes also applies to property. This means that the starting position should be that the property that is occupied by employees in the transferring entity is transferred to the receiving entity, with employees not expected to physically relocate in the short term. This outcome can be supported through the use of mechanisms such as lease assignment, subleasing or MoUs. As with other MoG matters, it is expected that affected entities will cooperatively negotiate and resolve property matters, and there may be readily available options that more fully meet the needs of all affected entities.
302. Adopting this whole-of-government approach supports cost effective outcomes by avoiding the need for entities to add space to the Commonwealth’s leased property estate in an attempt to co-locate employees following MoG changes. Arrangements such as flexible and hybrid work can help to drive more efficient property management practices and utilisation whilst maintaining continuity of service.
303. As per the requirements outlined earlier in this guide, transferring entities have obligations to share information and establish plans in relation to property within specified timeframes.
304. Affected entities should consider the following as part of their immediate and short-term actions, and when a MoG occurs entities should engage with their PSP as early as possible, where applicable, on matters such as:
- timing, including key milestones and deadlines
 - number of staff to be transitioned
 - location of staff to be transitioned and any security implications
 - anticipated accommodation requirements or changes
 - financial impacts
 - key points of contact
 - PSP participation in project governance and/or management meetings
 - anticipated change in service requirements
 - data and information required to support entity decision making and planning.
305. When a MoG change occurs that has impacts across PSPs, entities should work with Finance and their PSP to agree a transition-out and transition-in plan to ensure the continuity of services and contracts for all entities.

306. Affected entities should provide their PSP with regular updates on key decisions and notice of any planning changes.
307. Affected entities are responsible for ensuring that the service requirements are agreed internally and communicated to PSPs appropriately, including leasing and accommodation requirements.
308. Concurrent to engaging with PSPs, affected entities should engage with PCD in Finance for advice on:
- property utilisation and planning, which includes accessing the SPA for strategic property advice, and advice on how options such as subleasing, MoUs, flexible working and other approaches can be used by entities to maintain an efficient property footprint
 - the PSP scope of services related to MoG changes
 - whether MoG changes impact the PSCP Arrangements, particularly if the function or entity moves from non-APS to APS or vice versa.
309. Newly formed entities should contact PCD in [Finance](#) to determine if there is existing suitable Commonwealth property available to facilitate the entity's establishment. PCD can also assist these entities to understand their legislative and policy responsibilities in relation to the acquisition of property, including through leasing, and the requirement to transition to the PSCP Arrangements.
310. Entities that cease to exist because of a MoG change should contact PCD to work through any implications on existing property related contracts.

Property in the longer term

311. All entities must update their [Property Management Plan](#) (PMP) as necessary to address changing business requirements, including to reflect changed property holdings and their future property strategy following MoG changes. Entities submit their PMP to Finance on an annual basis to inform whole-of-government planning. PSPs can develop these plans as an additional service under the PSCP Arrangements.
312. When entities are considering future property needs following MoG changes, entities should consider the requirements under the Commonwealth Property Management Framework, including that where consistent with an NCE's business needs and the CLS, NCEs must occupy existing Commonwealth leased or owned office space as a priority over sourcing new accommodation in the market.
313. Additionally, entities should consider the necessity and/or scale of physical relocations of employees in line with value for money considerations.

314. The SPA considers entities' long-term property requirements in the annual development of the CLS. This strategic planning includes changes to property footprint requirements (including following a MoG change), such as consolidating space or relinquishing leases. The SPA can consider specific revisions to the CLS on an as needed basis, including those related to a MoG change. Early engagement with other entities affected by the MoG changes is important for understanding property requirements, while engagement with the SPA and PCD can also help entities understand the impact of the MoG changes on property strategies.
315. Where an entity has excess Commonwealth leased or owned office space resulting from MoG changes, they can use the Property Marketplace (within the AGPR) to advertise this space.

Relocation costs

316. The general expectation is that entities should bear their own relocation costs.
317. It is reasonable to expect that a transferring entity would pay for:
- physical movement of employees, furniture, equipment and files
 - downloading of information and other ICT activities relating to the move, including FOI and Information Publication Scheme obligations (such as the proactive publication of public sector information)
 - updating internal records.
318. Receiving entities would be expected to pay for the costs of establishing the transferred employees in their new premises, including reloading information, setting up access to the network, security arrangements, and updating internal records.
319. The receiving entity should also comply with any [Public Works Committee's](#) notification or referral requirements applying to the relocation project (in accordance with the thresholds) prior to commencing any fit out works.

Security clearances

320. Security clearances are governed by the [Protective Security Policy Framework](#) administered by the Department of Home Affairs.
321. Transferring entities must provide receiving entities with information on, and arrange for the transfer of, current security clearances held by affected employees.
322. Where the receiving entity requires a higher clearance for transferring employees as a condition of employment, the receiving entity is responsible for discussing and arranging the upgrade with the employees.

For more information on transferring security clearances, please see the [Australian Government Security Vetting Agency](#) (AGSVA).

Superannuation

323. Where MoG changes occur, entities will need to contact the Electoral and Superannuation Policy Branch in [Finance](#) about the implications for membership of the civilian defined benefit schemes (CSS and PSS) and the defined contribution scheme PSSap.

Taxation

324. MoG changes will have implications for entities' Pay as You Go (PAYG) withholding, Fringe Benefits Tax (FBT), Goods and Services Tax (GST) and Business Activity Statement (BAS) returns, as well as funding agreements and contracts. Entities may also need to consider updates to Single Touch Payroll (STP) reporting – either setting up STP reporting for the new entity and/or transitioning employees between entities.

325. Entities may also need to update business and legal names in addition to updating authorised contacts for Australian Business Numbers (ABNs).

326. Entities should contact the [Australian Securities and Investments Commission](#) and the [Australian Taxation Office](#) (ATO) for advice on how to update these details.

327. Government entities are unable to apply for a new ABN online. Entities must complete and return form 'NAT 2946' available from the ATO's publication ordering service. For more information, visit the Australian Business Register's [Apply for a government ABN](#).

328. Government entities are able to apply for an ABN in advance of the entity's start date. However, the ABN will not be shown in the public ABN Lookup portal prior to this time.

For further information, please refer to the following:

- [GST and machinery of government](#)
- [PAYG withholding obligations: restructure of government organisations](#)
- [Update government ABN details](#)
- [Government body names](#).

8. Movement of Corporate Functions and Shared Services

Entities deliver their corporate services through different operating models.

Negotiating an agreement for the transfer of corporate employees, ASL, assets, liabilities, systems, accommodation and appropriations can be complex. The underlying focus is to achieve the most efficient and effective whole-of-government outcomes in support of the Government's objectives.

Entities are expected to implement the MoG change in a way consistent with the MoG principles and operational protocols outlined in the [Executive Overview](#).

Corporate functions

329. The movement of ASL (including corporate employees), assets, liabilities, systems, accommodation and appropriations is for negotiation between affected entities. There is an expectation that a proportion of corporate employees who have been providing support will move with the transferring function ('employees follow function').
330. Corporate functions may span finance, human resources, ICT, communications, ministerial/parliamentary, legal, records and information management, and other enabling services areas.
331. For a straightforward MoG change where corporate delivery models are similar, internal cost allocation methods are comparable and entities are experienced in implementing MoG changes, it may be appropriate for the transfer of corporate resources to be proportionate to the number of other employees moving from one entity to another.
332. Where a MoG change affects multiple entities, or where corporate services are delivered and/or costed in different ways, identifying employees to transfer, and agreeing on the transfer of assets and funding can be more complex. Generally, decisions on the transfer of ASL (including corporate employees), assets, liabilities, systems, accommodation and appropriations following a MoG change should allow all affected entities to continue to deliver their corporate services in accordance with their existing operating models.

Please see [Average Staffing Levels](#) for further information.

Where a MoG change is large and/or complex

333. Defining what makes a MoG change complex is difficult. However, factors that would indicate that a MoG is complex include:
- the scale and value of the functions being transferred, relative to the size of the transferring and/or receiving entity

- the transfer impacting multiple outcomes, programs and business functions
 - the transfer being geographically diverse
 - the transfer involving substantially different or numerous corporate systems and platforms
 - requirements for legislative change.
334. If the MoG change is large and/or complex, the SDCT and associated Standard Departmental Costing Model Principles should provide a starting point for discussions around the transfer of corporate functions.
335. Where the SDCT is not used, affected entities should develop and agree on a methodology to cost the corporate functions being transferred. The agreed methodology should reflect the likely cost of providing corporate functions to support transferred employees, without unduly impacting on the transferring entity. This methodology may be based on a combination of each entity's cost and employee allocation models or internal budget models, as well as the SDCT.
336. ASL (including corporate employee) costs will include salaries/wages as well as related on-costs such as annual and long service leave expenses, personal leave expenses (where industrial instruments/legislation allow portability of leave) and superannuation expenses. Corporate asset related costs (including systems and fit outs) may include maintenance and replacement costs, particularly those already factored into the budget estimates in CBMS and/or agreed to by the Government.
337. As costings for MoG transfers should represent the cost of delivery, it may be inappropriate to use the SDCT where this would result in a windfall gain to one entity from the transfer of corporate services. Entities should take into account all funded positions associated with the transferring corporate functions, both filled and unfilled, as well as any related cost recovery arrangements that may be in place.
338. If there is no agreement to use the SDCT, the funding transferred should be the total expenditure that the transferring entity was going to commit to the function prior to the announcement of the MoG change.

Where a MoG change is small

339. In the case of small and/or less complex MoG transfers, the SDCT should be used as the default to calculate the corporate services funding to be transferred, if there is no agreement between the affected entities on an alternative model.

Shared Services

340. Where one or more entities involved in a MoG have shared services arrangements, transfer of employees and contractors, ASL, assets and appropriations should be addressed through negotiations between the parties that give consideration to the delivery models of the entities.

341. If a MoG requires that a change be made to an MoU covering shared services, the relevant entities will promptly and cooperatively review and execute any consequent changes to, or termination of, the MoU by the completion date of the MoG change. Entities should also engage early with their shared services providing entity to either agree on a timeframe for on-boarding or agree on transitional arrangements.
342. Where part of a transferring entity's corporate functions involves the provision of shared corporate services, including ICT systems or property, to other entities including the receiving entity, it may be appropriate for the receiving entity to enter into an MoU or service agreement for the continued provision of services on a fee for service basis, rather than transfer employees, assets and liabilities associated with the shared corporate services being provided. Appropriations for the services being provided will still be transferred to the receiving entity.

9. Information Assets

Records of government decisions and actions are a core strategic asset. The proper treatment of all forms of records is a key consideration in a MoG change.

National Archives of Australia uses the term ‘information asset’ to refer to records, information and data collectively and ‘information management’ to refer to their collective management. In some entities, data and records are managed by different teams. For the purposes of a MoG change, all such information assets are subject to the *Archives Act 1983* and need to be considered as part of the MoG change implementation.

Entities are to ensure that all types of information assets pertaining to the business activities and functions are transferred to and/or shared with receiving entities. This is closely connected to the transfer of systems and other ICT services. Records and information management staff of entities need to work closely with their ICT teams to ensure all data and systems are transferred accountably and their integrity is protected.

Entities are expected to implement the MoG change in a way consistent with the MoG principles and operational protocols outlined in the [Executive Overview](#).

Movement of information assets

343. As an established protocol, ‘records follow function’. However, where a function moves into the private sector in general, the associated records and data must remain in the custody of the Commonwealth by law.
344. Decisions to transfer or not transfer information assets must be documented by both the transferring and receiving entities.

Information assets must be retained and managed in accordance with the [Archives Act 1983](#) and the [Evidence Act 1995](#).

National Archives of Australia

345. Information on how to transfer records is available from the NAA under [Transferring information](#).
346. Questions relating to records and information management in a MoG change should be referred to the NAA’s [Agency Service Centre](#).
347. As soon as practicable, entities are expected to advise the NAA on how their functions have been re-allocated so that:
- administrative histories and metadata maintained by the NAA can be updated
 - the entity responsible for controlling records in the NAA’s custody can be updated
 - records authorities can be re-attributed to receiving entities as necessary.

Managing the transfer

348. Deciding on what is to happen to entity information assets and systems that create and manage them is a key component of due diligence. See [Due Diligence and Change Management](#).

349. The transferring entity needs to identify all information assets relating to the function being transferred and provide the receiving entity with:

- control records for information assets being transferred
- copies of transfer documentation for records in the custody of the NAA or service providers
- copies of records authorities relating to the transferred functions and information assets
- details of storage, maintenance or other charges relating to information assets of the transferred functions
- information held online and by third-party systems may need to be captured, archived or transferred (for example, websites and social media)
- personnel records.

350. The receiving entity needs to:

- check received information assets are complete against the control records, indexes and other lists or information supplied
- retain the records in their original order. Inherited records should not be re-numbered into current or new series because the original context should not be changed
- confirm which records and data are held by the NAA and service providers
- ensure relevant documentation, including information about charges, contracts and outstanding debts, has been received.

More information about the [Digital Service Standard](#).

The NAA provides advice on [Archiving Australian Government websites](#).

351. Entities must retain information not published on entity websites that may be required for FOI and open public sector information purposes.

Privacy

352. Entities must consider whether any personal information they hold may need to be transferred to another entity as the result of a MoG change. Personal information held by the existing entity, including any sensitive information, must be assessed prior to being transferred to another entity to ensure compliance with the [Privacy Act 1988](#). Particular care should be given to ensure personal information transferred to the new entity is reasonably necessary for, or directly related to, the functions or activities of the new entity. Entities should also ensure that the transfer of personal information complies with their disclosure obligations under [Australian Privacy Principles](#) (APP 6).

Freedom of Information requests

353. Entities must consider the implications for their obligations under the [Freedom of Information Act 1982](#) (FOI Act), including in response to requests under the FOI Act and the Information Publication Scheme. Relevant FOI requests must be transferred as soon as possible between entities following a MoG transfer. It is important that entities and Ministers contact the [Office of the Australian Information Commissioner](#) (by submitting an enquiry form) to ensure their FOIstats database entry reflects the new AAO.

Further information is available in the Office of the Australian Information Commissioner's [FOIstats guide](#).

10. Information and Communications Technology

Information and communications technology (ICT) matters should be addressed early in the MoG change process. This can involve significant time and resources to resolve and implement. Poor planning will increase risk and may increase costs.

Entities are to ensure that all systems and services containing and supporting all types of digital information assets pertaining to the business activities and functions are transferred to and/or shared with receiving entities. Affected entities' ICT teams need to work closely with their records and information management staff to ensure all data and systems are transferred accountably and their integrity is protected.

Entities are expected to implement the MoG change in a way consistent with the MoG principles and operational protocols outlined in the [Executive Overview](#).

ICT strategy/plan

354. As soon as the MoG change becomes known, affected entities should undertake an assessment of the impact of the MoG change on the transferring function's requirements for systems, applications and networks, with a view to ensuring business continuity of the transferring function throughout the MoG implementation process.
355. Entities should identify the transferring function's requirements for the first day of operations following the MoG change, as well as those systems or applications that will need to be transferred later on.
356. Where there are complex systems and applications involved, receiving entities may need to develop a plan for the transfer, which may include putting in place transitional arrangements or entering into an MoU or service agreement with the transferring entity to operate and maintain the systems and applications on the receiving entity's behalf.
357. In developing an ICT strategy/plan as part of the [Due diligence](#) process, consideration should be given to:
- migrating databases, electronic mail and personal drives
 - diverting electronic mail and phone calls where necessary (generally only necessary if a function has many external stakeholders or where policy/program guidelines have recently been widely promulgated)
 - developing programs to upload personnel and financial data from the transferring entity's systems to the receiving entity's systems
 - arranging for transfer of existing software (having due regard for any licensing issues) and hardware, including desktop computers, printers and file servers, or where incompatible, acquiring new software and hardware
 - whether novation of contracts relating to outsourced computer services is required

- on-boarding of transferring employees to the receiving entity's network, systems and applications, including provision of training as required
- exit procedures for transferring employees, including return of equipment and changes to systems/network and building access
- updating domain name ownership
- configuring firewalls/gateways where affected employees still need access to the transferring entity's or a third party's (that is, shared services provider) systems/applications/network
- creating new logons and email addresses early on for transferring employees
- arranging for information in all formats including records and data to be transferred from the transferring entity to the receiving entity or archived (note that previous website data must be retained not only for archiving purposes but also for FOI or other legal and business purposes).
 - For advice see [Archiving Australian Government websites](#).
- installing cabling, outlets and associated network/communications equipment and hardware in the new accommodation
- sharing information on disaster recovery/business continuity plans, and procedures for the operation and maintenance of systems and applications
- details of any capital investment plans, funding and current or planned ICT procurements associated with the transferring function.

ICT funding and capital management plans

358. Transferring entities should provide receiving entities with details of any funding provided by the Government for the acquisition, replacement or maintenance of ICT assets. This may include a portion of the transferring entity's departmental or administered capital budget.
359. Transferring entities should also provide receiving entities with a copy of or relevant extracts from their most recent capital management plan which sets out the profile of budgeted expenditure for the transferring function.

ICT checklist

360. The following provides a checklist related to ICT specific aspects of MoG changes. It draws on information and advice provided by entities that have had recent experience in implementing MoG changes.
361. ICT checklist items for consideration:
- assets
 - data migration/transfer
 - business and corporate systems, along with associated contractors and consultants

- contracts and procurement
 - phone directory services/email arrangements
 - domain names and websites
 - government online services
 - network services
 - outward facing contacts
 - access to parliamentary workflow systems
 - records management and archiving
 - security
 - service desks and hotlines
 - shared drives
 - shared services/hosting arrangements.
362. Entities may wish to refer to the Common Tasks Tool for a listing of common tasks and activities associated with implementing MoG changes, available under **Tools and templates** for the [MoG Changes Guide](#).

11. MoG Scenarios – APS Entity to Non-APS Commonwealth Entity

This scenario provides additional information for entities where functions, employees and/or resources are **moved from an APS entity to a non-APS Commonwealth entity**. It should be read in conjunction with all key topics in this guide.

A MoG change can lead to the movement of a Commonwealth function from an APS entity operating under the PS Act to a Commonwealth entity that is not an APS entity and operates under different legislation.

Entities are expected to implement the MoG change in a way consistent with the MoG principles and operational protocols outlined in the [Executive Overview](#).

Movement of people

Legislative basis

363. The PS Act gives the Commissioner, under section 72(1)(b), the authority to move an APS employee to an entity that is not an APS entity. See [People Management](#).
364. Entities should consider whether legislation to facilitate the movement of employees out of the APS is required.

Terms and conditions

365. Where an employee from an APS entity moves to a non-APS Commonwealth entity, the employee is entitled to have their pay and conditions maintained until the next amendment to the relevant industrial award or instrument (section 72(3) of the PS Act). See [Pay and Conditions](#).

Entities should seek legal advice about whether the move is a transfer of business.

366. Entities should be aware that the [Maternity Leave \(Commonwealth Employees\) Act 1973](#) (ML Act) only automatically covers APS entities. This means that when an entity moves out of the APS, its employees are no longer covered and maternity leave provisions are conferred by the entity's industrial instrument. The [APSC](#) can be contacted for further advice.
367. Coverage of the [Long Service Leave \(Commonwealth Employees\) Act 1976](#) (LSL Act) is not usually affected by movement out of the APS. The LSL Act generally covers persons employed under a law of the Commonwealth. If an entity is in doubt about coverage under the new arrangement, it should consult with the APSC and/or seek legal advice.

Returning to the APS

368. Generally, employees who have moved out of the APS as the result of a MoG change cannot apply for positions in the APS advertised as available to APS employees only.

Exceptions include:

- employees who transfer to an entity operating under the [Parliamentary Service Act 1999](#) are able to re-enter the APS under mobility provisions in the PS Act
- where provisions are included in enabling legislation for the receiving entity.

369. Entities should note that arrangements to facilitate the re-entry of former APS employees are rare. Entities should contact the APSC as soon as possible if considering this.

Excess employees

370. Where the receiving entity indicates that it will require fewer employees to perform the transferred function, entities will negotiate the management of excess employees.

371. To maximise excess employees' opportunity to find work in the APS it may be appropriate to facilitate redeployment to other APS entities before the administration of the MoG change is completed.

Governance and financial management

372. For advice on:

- governance, funding, banking and financial arrangements, please contact [Finance](#)
- transfer of custody and ownership of information assets, please contact the [NAA](#).

12. MoG Scenarios – Non-APS Commonwealth Entity to an APS Entity

This scenario provides additional information for entities where functions, employees and/or resources are **moved to an APS entity from a non-APS Commonwealth entity**. It should be read in conjunction with all key topics in this guide.

A MoG change can lead to the movement of a Commonwealth function from a Commonwealth entity that is not an APS entity (that is, an entity that does not operate under the PS Act) to an APS entity.

Entities are expected to implement the MoG change in a way consistent with the MoG principles and operational protocols outlined in the [Executive Overview](#).

373. Organisations moving into the APS are encouraged to consult Finance and the APSC early in the process to discuss the move.

Movement of people

Legislative basis

374. The PS Act under section 72(1)(c) provides that the Commissioner may determine in writing that non-APS employees cease to be employed as non-APS employees and become engaged as APS employees in a specified APS entity. See [People Management](#).

375. Entities should consider whether any additional legislation is required to facilitate the movement of employees into the APS.

Classifications and duties

376. In accordance with section 6 of the Public Service Classification Rules 2000, non-APS employees must be allocated an approved APS classification and duties on transfer to the receiving APS entity.

377. Entities, in consultation with the APSC, must provide assurance that proposed classifications are appropriate for the roles the employees will be performing in the receiving APS entity. This will involve completing role evaluation(s) to determine the relative work value of a job role. Entities must use the APS Role Evaluation Tool for this purpose.

Terms and conditions

378. Where an employee from a non-APS Commonwealth entity moves to an APS Commonwealth entity, their terms and conditions of employment may be varied following consultation (section 86(2) of the Public Service Regulations 2023).

379. The PS Act gives agency heads/accountable authorities under section 24 the authority to vary the terms and conditions of employment for entity employees. See [Pay and Conditions](#).
380. Entities should seek legal advice in this circumstance as there may be [Fair Work Act 2009](#) implications where the move is a transfer of business.

Excess employees

381. Where the receiving entity indicates that it will require fewer employees to perform the transferred function, entities will negotiate the management of excess employees.

Working in the APS

Workplace relations

382. APS agency heads/accountable authorities are responsible for managing workplace relations matters with their employees consistent with the provisions of the *Fair Work Act 2009*. Entity agreements and other instruments setting terms and conditions of employment must be consistent with the Government's employment policies, including the Government's [current workplace relations policy for the Commonwealth public sector](#).
383. Where an entity is considering a change to its current workplace arrangements, the entity should contact the [APSC](#) to discuss before proceeding.
384. For SES employees and their equivalents, terms and conditions of employment are set through individual arrangements, either common law arrangements or through a determination made under section 24 of the PS Act.

Other matters

385. Receiving APS entities are expected to conduct a detailed induction program for employees new to the APS, to cover key features of working in the APS, including:
- [APS Values, Employment Principles and Code of Conduct](#)
 - [APS employment framework described in the PS Act](#)
 - [obligations under the PGPA Act](#).

Governance and financial management

386. For advice on:
- governance, funding, banking and financial arrangements, please contact [Finance](#)
 - transfer requirements for the management of information assets, please contact the [NAA](#).

13. MoG Scenarios – New APS Entity

This scenario provides additional information on the creation of a **new APS entity**, which can include a new department. It should be read in conjunction with all key topics in this guide.

A MoG change can lead to the creation of a new APS entity operating under the PS Act.

Entities are expected to implement the MoG change in a way consistent with the MoG principles and operational protocols outlined in the [Executive Overview](#).

387. Further guidance on setting up a new APS entity can be found in the [Entity Start-up Guide](#).
388. As soon as a new APS entity is proposed, responsible officers are encouraged to consult the [APSC and Finance](#).
389. Newly created entities will need the support of portfolio departments. Assistance could include lending employees to assist in the establishment of the entity, for example, employees with expertise in corporate functions.

Urgent action

This section outlines urgent action that may be required upon the creation of a new entity.

Receiving functions from an abolished entity

390. The new entity cannot use annual appropriations provided for an abolished entity. Such appropriations must be legally transferred to the new entity under section 75 of the PGPA Act, consistent with policy authority.
391. As the final amounts to transfer are unlikely to be known until after the abolishment of the entity, an interim transfer of appropriations is likely to be required on the commencement date of the new entity, with a second transfer to occur once amounts have been finalised.

Entities should contact [Finance](#) if their entity is affected.

Receiving functions from an existing entity

392. Annual appropriations should be legally transferred from the existing entity to the new entity under section 75 of the PGPA Act, consistent with policy authority.
393. As the final amounts to transfer may not be known before the commencement date of the new entity, an interim transfer of appropriations may be required on the commencement date of the new entity. A second transfer would then occur once amounts have been finalised.

Outcome statements and program structures

394. Generally, a new entity would not require the Minister for Finance's approval if it receives the transferring entity's outcome statement without any amendments (that is, an entire outcome statement which has already been approved is transferred).
395. The Minister for Finance's approval would be required to establish a new outcome statement if the entity cannot receive the outcome statement of the transferring entity without any amendments.

For example, where only some functions within the transferring entity's outcome statement are being transferred.

396. See [Governance and Financial Management Issues](#).

Delegations

397. If an entity is created due to a MoG change, consideration should be given to what delegations will be required to be in place immediately at the time of establishment so that appropriate officials (such as a CFO or a Chief Operating Officer) can undertake financial activities and make human resources decisions on behalf of the new entity.
398. In deciding to delegate certain powers, functions or duties, the accountable authority should consider their duty to establish and maintain appropriate systems of risk management and internal control.

Further information on the delegation of powers under the PGPA Act, including delegable and sub-delegable powers, is available on [PGPA legislation, associated instruments and policies](#).

Accountable Authority Instructions

399. The PGPA Act authorises accountable authorities under section 20A to give instructions to officials in their entities on any matter necessary or convenient for carrying out or giving effect to the finance law.
400. To help accountable authorities develop appropriate controls, Finance has developed model AAs.

For further information, see [RMG-206 Model accountable authority instructions](#).

Corporate plan requirements

401. If a new entity is established due to a MoG change, a corporate plan for that entity must be published as soon as practicable after the plan is prepared.

For further information see:

- sections 16E and 16F of the PGPA Rule

- [RMG-132 Corporate plans for Commonwealth entities.](#)

Movement of people

Legislative basis

402. The PS Act gives the Commissioner under section 72 the authority to move employees following a MoG change. The Commissioner can:

- move APS employees to another APS entity without anyone's consent by a determination in writing
- determine in writing that APS employees cease to be APS employees and become non-APS employees of a specified Commonwealth body or Commonwealth authority
- determine in writing that non-APS employees cease to be employed as non-APS employees and become engaged as APS employees in a specified APS entity
- on behalf of the Commonwealth, engage any person as an APS employee in a specified APS entity.

For more information see [People Management](#).

403. Responsible officers should determine the need for additional legislation to facilitate the movement of employees into a newly created entity.

For further information on people management issues when setting up a new APS entity, please refer to the Entity Start-up Guide.

Terms and conditions

404. The Public Service Regulations 2023 prescribe the terms and conditions for employees moved into an APS entity from another APS entity or from a non-APS Commonwealth entity. See [Pay and Conditions](#).

405. It is likely that the newly created entity will not have an industrial instrument in place.

406. Terms and conditions in the new entity may be set under enabling legislation or a determination made under section 24 of the PS Act. Interim measures setting terms and conditions under enabling legislation or a determination made under section 24 of the PS Act operate until employees bargain for a new enterprise agreement.

407. Where the new entity is established by legislation, it may be possible to preserve an enterprise agreement applying to employees at the previous entity for employees of the new entity. Entities should contact the APSC early in the legislative process to consider this option.

408. A section 24 determination made following a MoG change can preserve some, or all, of an employee's pre-existing terms and conditions. It cannot be used to introduce a new regime.

409. The receiving entity's agency head/accountable authority or the Minister is not obliged to carry across any, or all, of the terms and conditions that previously applied. In some cases, it may not be practical to preserve particular conditions.

For example, access to work-based childcare may not be available in the new entity or it may not be possible to preserve ordinary time earnings (OTE) as the method of calculating superannuation.

410. A section 24 determination is subject to assessment against the [Government's workplace relations policy](#) for the Commonwealth public sector, as amended from time to time.

411. Entities should contact the APSC in relation to any proposed section 24 determination as soon as possible.

Excess employees

412. Where the newly created entity considers that it will require fewer employees to perform a function, it may be appropriate to facilitate redeployment within the current entity or to other APS entities before the completion of the MoG change.

Working in the APS

413. See [Non-APS Commonwealth entity to APS entity](#).

Records management

414. Responsible officers must take immediate steps to establish a means to record important initial decisions about the legal warrant for the entity, its functions, policy scope and structure. The NAA can provide specific advice and assistance with systems required for these steps via its [Agency Service Centre](#). See [Information Assets](#).

Governance and financial management

415. For advice on governance, funding, banking and financial reporting arrangements, please contact [Finance](#).

Property, procurement and grants

416. For advice on:

- property, please contact PCD in Finance
- procurement, please contact the Procurement Agency Advice Team in Finance
- grants, please contact the Grants Policy Team in Finance.

14. MoG Scenarios – Abolition of an APS non-corporate Commonwealth Entity

This scenario provides additional information on the **abolition of an APS non-corporate Commonwealth entity**. It should be read in conjunction with all key topics in this guide.

Entities are expected to implement the MoG change in a way consistent with the MoG principles and operational protocols outlined in the [Executive Overview](#).

417. Commonwealth entities that are being abolished will require the support of portfolio departments. Functions of an entity that is being abolished are either ceased or transferred to one or more other Commonwealth entities.

MoG change date of effect

418. It is important to have a clear understanding of the date on which the APS non-corporate Commonwealth entity would cease to exist as this would inform the timeframe for conducting due diligence and change management activities, the movement of employees and transfer of resources to receiving entities, and meeting subsequent reporting requirements.
419. Departments of state and parliamentary departments can be abolished through changes to the AAO, with the MoG change date of effect being the date the change to the AAO is made or the date specified in the AAO. Abolition of non-corporate Commonwealth entities which are established in legislation would require amendments either to their enabling primary legislation or the PGPA Rule. Entities are encouraged to engage early with OPC and Finance respectively.
420. If an entity was also created as an Executive Agency under the PS Act, its portfolio department should establish an early contact with PM&C in relation to abolishing that Executive Agency by an order of the Governor-General. The timing of the executive order process would also have an effect on the timing of legislative amendments to the PGPA Rule to cease the entity as a non-corporate Commonwealth entity under the PGPA Act.
421. The entity to be abolished, their portfolio department and the receiving entity (if functions transfer to an entity other than their portfolio department) should identify those areas which may be immediately impacted following the abolition of the entity. Relevant policy and legal advice should be sought as early as possible in advance of the abolition date.

Movement of people

422. The PS Act gives the Commissioner under section 72 the authority to move employees in and out of the APS following a MoG change. Where all functions of an APS entity being abolished transfer to another entity,

it is likely that all of the abolished entity's employees, including corporate employees, would move to the receiving entity. See [People Management](#) for more information.

423. Arrangements for terms and conditions for employees who transfer as the result of a MoG change are described in the PS Act and the Public Service Regulations 2023 and may depend on whether the receiving entity is an APS or a non-APS Commonwealth entity. See [Pay and Conditions](#) for more information.
424. Entities should discuss any issues relating to movement of employees and terms and conditions of their employment with the [APSC](#) early in implementing a MoG change.

Governance and financial management

425. The entity to be abolished, in consultation with their portfolio department, should establish appropriate governance arrangements (for example, steering committee and/or working groups) to progress all tasks required to close the entity and transition their employees into the portfolio department (if they are the receiving entity).
426. Where all functions of a non-corporate Commonwealth entity being abolished transfer to another entity, unspent annual appropriations for these functions are to be transferred to the receiving entity, subject to any decision by the Cabinet or Prime Minister.
427. If the transferred functions utilise a special appropriation and/or a special account, the relevant special appropriation and/or a special account are usually transferred to the receiving entity on the date of effect of the AAO change.
428. The entity to be abolished must ensure any amounts held in their bank accounts (including by other Commonwealth entities on behalf of the entity being abolished) are remitted back to the OPA for re-crediting against the relevant appropriation in the CM module of CBMS before the entity is abolished. Where these amounts relate to functions being transferred, they can then be transferred to the receiving entity under section 75 of the PGPA Act. The entity to be abolished must close its bank accounts prior to its abolition date and advise both the OPA Administration and Banking Team in [Finance](#) and the Reserve Bank of Australia.
429. Once the entity's appropriation balances/data have been transferred/cleared out in the CM and other modules of CBMS (including for special appropriations if applicable), Finance will authorise the deactivation of the entity's programs and appropriations in CBMS.
430. If the entity is abolished part way through the financial year, Chapter 2, Part 2-3, Division 4 of the PGPA Rule sets out the reporting arrangements that may apply under various MoG change scenarios.

For example, under paragraph 17J(5) of the PGPA Rule, if the old entity has ceased to exist, or all of the functions of the old entity have transferred to one or more entities, then the reporting entity is required to prepare its annual financial statements, covering the functions transferred from the old entity, as if the old entity has been part of the reporting entity for the entire reporting period.

For advice on governance and financial management matters, please contact [Finance](#).

Property, procurement, grants and information assets

431. The entity to be abolished should contact PCD in Finance to work through any implications on existing property related contracts.
432. The abolition is likely to have implications for the entity's procurement arrangements, including contracts, deeds, MoUs or other forms of agreement. In the first instance, please contact your entity's (or your portfolio department's) central procurement unit for assistance. The Procurement Policy Team in Finance can also provide advice to entities undertaking procurement processes that are affected by a MoG change.

For grants advice, please contact the Grants Policy Team in Finance. For advice on transfer of custody and ownership of information assets, please contact the [NAA](#).

15. Abbreviations

For definitions of key terms, please refer to the [PGPA Glossary](#).

Term	Description
AAIs	Accountable Authority Instructions
AAO	Administrative Arrangements Order
AAUs	Agency Advice Units , within the Department of Finance
ABN	Australian Business Number
Accountable authority	Accountable authority, as defined in section 12 of the Public Governance, Performance and Accountability Act 2013 . See also Agency head
AGD	Attorney-General's Department
Agency Head	Agency Head, as defined in section 7 of the Public Service Act 1999 . See also Accountable authority
AGSVA	Australian Government Security Vetting Agency
ANAO	Australian National Audit Office
AusTender	AusTender website , providing centralised publication of Australian Government business opportunities, annual procurement plans and contracts awarded
APS	Australian Public Service
APS entity	Agency, as defined in section 7 of the Public Service Act 1999 . Includes a department of state, executive agency and statutory agency. See also Entity below
APSC	Australian Public Service Commission
ASIC	Australian Securities and Investments Commission
ASL	Average Staffing Level
ATO	Australian Taxation Office
BAS	Business Activity Statement
CALD	Culturally and Linguistically Diverse
CBMS	Central Budget Management System
CCE	Corporate Commonwealth Entity, as defined in paragraph 11(a) of the Public Governance, Performance and Accountability Act 2013
CFO	Chief Finance Officer
CLS	Commonwealth Leasing Strategy
CM module	Cash Management module of the Central Budget Management System (CBMS)
CRF	Consolidated Revenue Fund
CSC	Commonwealth Superannuation Corporation

Term	Description
DTA	Digital Transformation Agency
Entity	Has the same meaning as corporate Commonwealth entity (CCE) and non-corporate Commonwealth entity (NCE) within the Public Governance, Performance and Accountability Act 2013 (PGPA Act). See also APS entity
FBT	Fringe Benefits Tax
Finance	Department of Finance
FMIS	Financial management information system
FOI	Freedom of Information
FRR	Public Governance, Performance and Accountability (Financial Reporting) Rule 2015
GGS	General government sector
GrantConnect	GrantConnect website, providing centralised publication of forecast and current Australian Government grant opportunities and grants awarded
GST	Goods and services tax
HR	Human Resources
ICT	Information and Communications Technology
ISAC	Independent Selection Advisory Committee
LGBTIQ+	Lesbian, Gay, Bisexual, Transgender, Intersex and Questioning/Queer +
LSL	Long Service Leave
ML	Maternity Leave
MoG	Machinery of Government
MoU	Memorandum of Understanding
NAA	National Archives of Australia
NCE	Non-Corporate Commonwealth Entity, as defined in paragraph 11(b) of the Public Governance, Performance and Accountability Act 2013
OAIC	Office of the Australian Information Commissioner
ONDC	Office of the National Data Commissioner
OPA	Official Public Account, managed by the Department of Finance on behalf of the Commonwealth
OPC	Office of the Parliamentary Counsel
OTE	Ordinary time earnings
PAES	Portfolio Additional Estimates Statements
PAYG	Pay As You Go
PBS	Portfolio Budget Statements
PCD	Property and Construction Division in Finance
PGPA Act	Public Governance, Performance and Accountability Act 2013

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Term	Description
PGPA Rule	Public Governance, Performance and Accountability Rule 2014
PM&C	Department of the Prime Minister and Cabinet
PMP	Property Management Plan
PS Act	Public Service Act 1999
PSCP	Property Services Coordinated Procurement
PSP	Property Service Providers
RDS	Reference Data Set, the framework for data entry and reporting in the Central Budget Management System
RMG	Resource Management Guide issued by Finance
SDCT	Standard Departmental Costing Template issued by Finance
SES	Senior Executive Service of the APS
SPA	Strategic Property Adviser
WHS	Workplace health and safety

16. Key Contacts

Central entities for MoG changes	
Department of Finance	
Responsibilities: <ul style="list-style-type: none"> • Funding – annual appropriations, special appropriations, special accounts and charging arrangements • Financial and budgetary reporting • Banking by Commonwealth entities and management of the Official Public Account (OPA) • Grants • Property • Comcover • Procurement (except for ICT procurements) • Annual reports and performance reporting • Corporate plans • Average Staffing Levels (ASL) • <i>Public Governance, Performance and Accountability Act 2013</i> (PGPA Act) • Investment Funds and Superannuation • Commonwealth Investment Framework and Government Business Enterprises (GBEs) 	MOGAdvice@finance.gov.au
Australian Public Service Commission	
Responsibilities: <ul style="list-style-type: none"> • <i>Public Service Act 1999</i> (PS Act) • APS Commissioner's Directions 2022 • Recruitment and employment in the Australian Public Service (APS) • SES Cohort Policy • Merit and Transparency Policy (for APS agency heads) • Government's public sector workplace relations policy • Industrial instruments • CEO/agency head remuneration (the Remuneration Tribunal) • Moving APS employees as part of a MoG 	<u>Employment Policy</u> <ul style="list-style-type: none"> • PS Act • APS recruitment, engagement and separations • Classifications Transfers of employees under section 72 of the PS Act employmentpolicy@apsc.gov.au <u>SES Cohort Policy</u> <ul style="list-style-type: none"> • Approval and monitoring of SES numbers SEScohort@apsc.gov.au <u>Workplace Relations</u> <ul style="list-style-type: none"> • Industrial arrangements • Government's public sector workplace relations policy

	workplacerelements@apsc.gov.au ExecRemStatOffices@apsc.gov.au
Department of the Prime Minister and Cabinet	
Responsibilities: <ul style="list-style-type: none"> Administrative arrangements order Policy advice on the Government decisions on MoG changes 	govtsection@pmc.gov.au
National Archives of Australia	
Responsibilities: <ul style="list-style-type: none"> Information, records and data management Information Governance Framework <i>Archives Act 1983</i> 	Via the online form on the NAA's Agency Service Centre website or information.management@naa.gov.au
Other key contacts	
Attorney-General's Department (AGD) responsibilities: <ul style="list-style-type: none"> <i>Acts Interpretation Act 1901</i> <i>Legislation Act 2003</i> Commonwealth Fraud Prevention Centre Legal Services Directions Australian Government Solicitor Courts and tribunals Public Interest Disclosure Privacy Freedom of Information Human Rights 	Administrative law issues, including substituted reference orders, Acts Interpretation Act and Legislation Act adminlaw@ag.gov.au Sunsetting under the Legislation Act sunsetting@ag.gov.au Fraud Control info@counterfraud.gov.au Office of Legal Services Coordination olsc@ag.gov.au Human Rights humanrights@ag.gov.au
Department of Home Affairs responsibilities: <ul style="list-style-type: none"> Protective Security Policy Framework (security clearances) 	pspf@homeaffairs.gov.au (02) 5127 9999 protectivesecurity.gov.au
Comcare responsibilities: <ul style="list-style-type: none"> Workers' compensation insurance <i>Work and Health Safety Act 2011</i> and Regulations Rehabilitation and return to work 	Work Health and Safety Act WHS.help@comcare.gov.au Safety, Rehabilitation and Compensation Act scheme.policy_helpdesk@comcare.gov.au
Commonwealth Superannuation Corporation (CSC) responsibilities: <ul style="list-style-type: none"> Administration of Commonwealth employee superannuation 	Employee Superannuation employer.service@csc.gov.au
Australian Securities and Investments Commission (ASIC) responsibilities: <ul style="list-style-type: none"> Business names 	Transferring business names

<p>Australian Signals Directorate (ASD) responsibilities:</p> <ul style="list-style-type: none"> Australian Government Information Security Manual 	<p>Australian Cyber Security Centre asd.assist@defence.gov.au</p>
<p>Australian Taxation Office (ATO) responsibilities:</p> <ul style="list-style-type: none"> Australian Business Numbers (ABN) Update government ABN details Australian Business Register abrenquiries@ato.gov.au <p>For enquiries regarding:</p> <ul style="list-style-type: none"> Tax File Numbers (TFN) Fringe Benefits Tax (FBT) Pay as You Go (PAYG) Goods and Services Tax (GST) Single Touch Payroll Activity statements Taxable payments annual report <p>For enquiries regarding</p> <ul style="list-style-type: none"> Superannuation SuperStream <p>For enquiries regarding:</p> <ul style="list-style-type: none"> Lodge and Pay obligations 	<p>Business enquiries: 13 28 66</p> <p>13 10 20</p> <p>13 11 42</p>
<p>Digital Transformation Agency (DTA) responsibilities:</p> <ul style="list-style-type: none"> Digital and information and communications technology (ICT) investments ICT procurements Protected Utility Blueprint (Office 365) 	<p>ICT Investments investments@dta.gov.au</p> <p>ICT Procurements ictprocurement@dta.gov.au</p> <p>Protected Utility protectedutility@dta.gov.au</p>
<p>Office of the Australian Information Commissioner (OAIC) responsibilities:</p> <ul style="list-style-type: none"> Handling personal information under the <i>Privacy Act 1988</i> and the Privacy (Australian Government Agencies – Governance) APP Code 2017 Carrying out functions under the <i>Freedom of Information Act 1982</i>, including oversight of the Information Publication Scheme Overseeing government information policy functions 	<p>Phone enquiries: 1300 363 992</p> <p>Via the online form on the OAIC's website</p>
<p>Office of the National Data Commissioner (ONDC) responsibilities:</p> <ul style="list-style-type: none"> DATA Scheme 	<p>information@datacommissioner.gov.au</p>