Treasury Financial Reporting System

Mandatory Data Requirements

Effective 1 July 2019

Financial Management Act 2016

Department of Treasury and Finance

Tasmanian Government

Contents

1 Introduction

Treasury requires the provision of summary financial information from Agency financial systems, in order to report upon and manage Government financial activities and the Public Account.

The *Treasury Financial Reporting System Mandatory Data Requirements* provides a means of supplying information to Treasury in a standard format for Budget monitoring and reporting purposes.

The requirements are as follows:

- Summary Accrual File;

- Summary Cash File;

- Interest Billing File;

- Daily Cash Management File; and

- Payroll File.

This Document is designed to provide a brief outline of each TFRS file type and set out the specific file format. It is important that all files provided by agencies to Treasury comply with the format requirements contained within this Document.

2 Timing of File Requirements

2.1 During the year

File	Frequency	Due	Summary
Summary Accrual File	Monthly	By the 5th working day of each month. Not required for July YTD and August YTD files due to end of year processing.	Snapshot of Accrual Ledger containing year to date and monthly balances.
Summary Cash File	Monthly	By the 5th working day of each month.	Snapshot of Cash Ledger containing year to date and monthly balances.
Interest Billing File	Monthly	By the 5th working day of each month from agencies with interest-bearing or overdraft accounts. Otherwise, at the request of Treasury	Extract of the daily transactions and balances for each Account (and Sub-Account) held as a Specific Purpose Account or Agency Trust Account.
Daily Cash Management File	Daily	By 7:00 am next working day.	Daily summary of all cash receipts and payments entered into the FMIS.
Payroll File	Fortnightly (ad-hoc for additional pays)	By 7:00 am of each pay day.	Summary of the agency payroll amount.

2.2 End of Year

Additional files may be required in the lead up to the end of the financial year, generally between 15 June and 15 July, to allow for monitoring of the end of year Budget outcomes. Treasury will advise agencies annually in May of specific end of year information requirements, but the following table provides a guideline as to indicative dates.

File	Frequency	Due	Summary
Summary Accrual File		7th working day of July Second file by 14th working day of July.	Data to prepare Preliminary Outcomes Report.
Summary Cash File		Weekly files from 15 June, or following working day if falls on a weekend to 7th working day of July 7th working day of July Second file by 14th working day of July.	A snapshot to monitor the Public Account. Data to prepare Preliminary Outcomes Report.

3 Treasury Reporting - Data Requirements

3.1 Purpose of Treasury Reporting

The Department of Treasury and Finance is responsible for:

- monitoring and reporting on the actual financial performance of agencies against their Budget estimates; and

- meeting the Government's external whole-of-government reporting requirements.

The Government has both statutory and other non-legislated public reporting requirements. The statutory reporting requirements are imposed under the *Financial Management Act 2016*. Other reporting requirements arise under the Australian Accounting Standards and the Uniform Presentation Framework which incorporates the Government Financial Statistics framework.

Treasury uses the information within Summary Cash and Accrual Files to prepare the following external reports:

- September Quarterly Report, released early December (45 days from the signing of the Treasurer's Annual Financial Report);

- Revised Estimates Report, released by 15 February;

- December Quarterly Report, released by 15 February; and

- Treasurer's Annual Financial Report (audited and released annually by 31 October).

The Budget Papers report on the financial performance of the General Government Sector as at 31 March for the year preceding the Budget year.

A Preliminary Outcomes Report is required to be released by 15 August if the preliminary outcomes result at 31 July differs materially from the revised estimates published in the Budget Papers that relate to the previous financial year.

The financial reporting framework provides continuous monitoring of actual compared to budgeted performance throughout the financial year. Agencies will need to provide accurate cash and accrual information throughout the year.

3.2 Reporting Process

Data from agency Financial Management Information System cash ledgers and accrual ledgers is summarised and forwarded to TFRS. This data provides a snapshot of agency ledger accounts at a particular point in time. The TFRS Interface does some validation of the file and its data, and manipulates and formats the data into an import file ready to be loaded into Treasury's reporting system.

Treasury also views the agency Budget information stored within the Budget Information Management System. This allows a comparison of actual results to Budget estimates.

The agency cash and accrual transaction files always contain a full set of monthly and year to date figures for each reporting month in the current financial year. The data from previous files for each agency is discarded and replaced by the new data.

3.3   Summary Cash and Accrual Files

The Summary Cash and Accrual Files provide a snapshot of agency transactions sourced from the general ledgers in the agency FMIS.

The data required is a high level summary of agency ledger account totals which covers all ledger codes including Operating Services and Capital Services Appropriations, Specific Purpose Accounts and Agency Trust Accounts.

For each Account at the TFRS Summary Reporting Level, the following shall be provided with each extract:

- the year to date totals of ledger accounts for the current year up to the end of the most recent completed month;

- month to date totals for each month of the current year, up to the date which is to be reported on (for example the Summary Cash or Accrual Files provided on 5 March would provide year to date totals up to the end of February); and

- when totals have been brought forward from the previous financial year, these must be included in the year to date total.

3.3.1   Corrections to Previous Year Balances

At the end of the financial year, agencies may need to post correction journals to the prior year to finalise closing balances. The following timetable should be followed when processing such correction journals:

- corrections to previous year balances that impact Operating Services and Capital Services Appropriations (on a cash basis) may be posted up to the seventh working day of July, or as agreed with Treasury;

- corrections to previous year balances that impact Specific Purpose Accounts and Agency Trust Accounts (on a cash basis) may be posted up to the 14th working day, or as agreed with Treasury; and

- changes may be required to the cash and accrual ledgers after 15 July, due to audit changes or other issues related to the finalisation of agency financial statements. In order for Treasury to monitor the factors influencing the final Budget Outcome, agencies should notify Treasury of any material changes made after 14th working day.

3.3.1.1   Confirmations for Cash and Accrual Files

Agencies will need to confirm the accuracy of the financial information submitted to Treasury for the September, December, March and June reporting months. Treasury will provide financial statements based on Australian Accounting Standards and Public Account view of the information. Agencies are to confirm the information contained in confirmation financial statements within five working days of the request.

3.3.1.2   Data Quality

It is important that agencies provide accurate and reliable financial information. During the reporting months of September, December, March and June, this financial information will be publicly released as part of the reporting for the General Government Sector. Whilst the information provided in non-reporting months is not released publicly, it will be used to provide an update on the status of the Budget and may be provided to the Treasurer.

It is recognised that interim files may not include all accrual entries, however, it is important that significant events and transactions for the period have been accurately recognised during the period. For example, this may include correction of prior period errors, acquisition and disposal of significant property, plant and equipment. Australian Accounting Standard AASB 134 *Interim Financial Reporting* provides further guidance on materiality and the use of estimates for interim financial reporting.

3.4 Suggested File Checking Procedures for Summary Cash and Accrual Files

Treasury conducts various validation checks on the Summary Cash and Accrual files sent by agencies, to maintain the integrity of the data. The following checks could be performed prior to forwarding the Summary Cash and Accrual files.

The checks could be performed either directly to the file contents or to the agency system from which the file is extracted. Checks could be performed using Microsoft Excel on the extract file. Alternatively, the checks can be undertaken as standard reports forming part of the month end reconciliation process using Microsoft Access or Crystal Report Writer. The standard reports could be run on the extract or directly against the agency database.

3.4.1 File Balances

Agency files should balance to zero, ie debits should equal credits. The file should balance in total, and also each period within the file should balance.

3.4.2 No Transactions against Output Group 98

All overheads must be distributed prior to the file being extracted and transmitted. If this is done correctly, the file will not contain any transactions against Output Group 98. Offsetting transactions containing Output Group 98 will not be accepted.

3.4.3 PAN to Source Comparison for Operating Services and Capital Services Appropriations

For Account Numbers (PAN) that are Operating Services and Capital Services Appropriations there is a one to one relationship with funding source.

The amount recorded against the PAN should equal in total the amount recorded against the relevant Funding Source (note: there will be offsetting transactions within funding source).

The relationships are as follows:

- CF01 = Funding Source A
- CF02 = Funding Source W
- R Items = Funding Source R
- Y Items = Funding Source Y
- L Items = Funding Source L

3.4.4 Financial Management Account Not Overdrawn

Agencies should check that their Financial Management Account is not overdrawn. Agencies should be monitoring all Specific Purpose Accounts and Agency Trust Accounts to ensure that they are not breaching any overdraft provisions. It is a fundamental requirement that the Financial Management Account is not overdrawn.

3.4.5 No FSN ending with X for the Summary Cash File

All Financial Statement Numbers in the Summary Cash File should end in either an R or P, representing a cash receipt or cash payment. FSN values that end in X should only be used for accrual transactions and therefore should only appear in the Summary Accrual File. The only exception to this rule is opening balances which may use 000X. The X values should only apply to opening balances and should not appear in transactions in period 1 to 12.

3.4.6 Opening balances

Opening balances should be included in:

- Summary Cash Files from September; and
- Summary Accrual Files from October.

4 Cash Management Data Requirements

4.1 Overview of Cash Management

Treasury manages the cash resources of the Government, ensuring adequate liquidity levels are maintained. This involves estimating cash requirements, investing surplus funds and managing the annual borrowing program. Additionally, sufficient cash must be on hand to meet day-to-day requirements.

Treasury sources its cash management data from the:

- Daily Cash Management Files; and

- Agency Payroll Files.

Treasury uses the files to determine the inflows and outflows from the balance of pooled accounts for the day. Based on the expected closing pool balance, Treasury will make an investment/borrowing to ensure that there are sufficient funds on hand to meet day-to-day requirements, whilst not going into overdraft.

4.2 Daily Cash Management Files

The Daily Cash Management File provides information on all cash payments and receipts. The balance of total cash payments and total cash receipts is also utilised as part of the Daily Reimbursement process, ensuring that all Bank Accounts have a notional zero balance.

4.2.1 Description of Data

In general, the Cash Management data required is at summary level with information on individual transactions required for large payments.

4.2.2 Cash Payments

The Agency must provide the total of all payments made by the Agency for each day's operations. Advice is to be provided as to the mode of payment and whether funds will flow outside the aggregated pool of government accounts.

In addition, agencies must provide Treasury with details regarding individual large payments above a threshold amount, which is currently $100 000.

The mode of payment can be:

- cheque produced by FMIS or other application;

- cheque manually drawn;

- electronic funds transfer to a creditor's bank account; or

- direct debit entry to a creditor's bank account.

Agencies are required to process EFT payments for payment on the next business day. This payment is to be included in the Daily Cash File submitted by 7:00 am the following day. Reimbursement of agency bank accounts from the Treasurer's Account is then processed by Treasury, ensuring that agency bank accounts are not overdrawn.

Where more than one payment processing run is done in a day, each agency must combine data for the runs into a single report. The combined report is to be provided by 7:00 am on the next working day in respect to the creditor payment transactions.

A grand total of payments for the day is required in order to reimburse each agency for outgoings. The grand total of payments should exclude the daily forwarding of receipts to the Treasurer's Account.

4.2.2.1 Non-Standard Payments

Payments processed by an agency on a given day should not normally impact on the Agency Bank Account until at least the following working day. Payments that affect the bank balance on the same day as processed are considered to be non-standard payments.

Non-standard payments that exceed $500 000 in any day require approval from Treasury prior to being processed.

Examples of non-standard payments are:

- normally produced cheques that are collected rather than mailed and therefore are likely to be banked on the day of collection;
- cheques manually drawn outside normal operations; and
- EFT or direct entry transactions that are actioned on the same day as they are processed through the Agency FMIS or other payment system.

4.2.2.2 Payroll Payments

Details of payrolls at a summary level are needed in order to establish the impact on the salary and wages bank accounts.

4.2.2.3 Individual Transactions Above Threshold Amount

Details for individual transactions are required for payments over a specified threshold amount. Currently, this amount is $100 000.

4.2.3 Cash Flows - Receipts

Agencies must provide the total of all receipts recorded to an Agency's FMIS from the day's operations.

The receipts amount must be forwarded to the Treasurer's Account by EFT. The receipts total should not include transactions relating to transfers of funds within the Agency or a reimbursement from Treasury for the Agency's payments.

4.2.4 Bank Accounts

Not all Agency Bank Accounts are included in the pooling arrangements that Treasury has with Westpac. Treasury only requires cash flow information for each bank account within the pooling arrangements.

4.3 Payroll File

Details of each agency's fortnightly payroll is required at a summary level in order to establish the impact on the pooled balance of accounts held with Westpac.

Payroll information can be provided in the Daily Cash Management File. In some cases this information is not available prior to the payroll being processed by Westpac. Given the significance of the payroll on the Government's cash balance, it is essential that this amount is known prior to being processed. The Payroll file is sourced from the agency payroll system and ensures that payroll information is provided to Treasury in time to be included in the cash management process.

4.3.1   Description of Data

The data required is at a summary level and is analysed on the payment method used. Payments to employees by direct entry impact on bank accounts at a faster rate than payments made by cheque. As the Government payroll is a large expense, this is important information in predicting likely cash flows.

It is only actual cash flows out of the bank accounts associated with payroll that are required. Where the payment of taxation, superannuation and other deductions from salaries is made directly from the Agency FMIS, these particulars should be provided through the normal Daily Cash Management Files.

The payroll expenditure report must generate two individual files:

- the first file will contain the header record only; and
- the second file will contain the detail and file total components.

5   Interest Billing File Requirements

5.1   Overview of Interest Billing Process

Specific Purpose Accounts or Agency Trust Accounts may attract interest on credit balances or in turn be charged interest when the balance is in overdraft. Agency Financial Management Accounts will generally not attract interest. However, interest bearing Sub-Accounts may be established within an agency's Financial Management Account for activities approved by the Treasurer.

Agencies that receive interest must forward a file containing the daily balances for each Specific Purpose Account, Agency Trust Account and interest bearing Sub-Account held.

Agencies that do not receive interest from Treasury will not be required to send an Interest Billing File. However, Agencies must be in a position to send an Interest Billing File if requested by Treasury. For example, Treasury may require a file to calculate an interest penalty on a Specific Purpose Account that has an overdraft balance.

The information must include the date, total of all transactions for that day, period and closing balance. These files are used as the primary basis for all interest calculations.

5.2   Interest Billing File

The Interest Billing File is to contain the daily total amount of transactions for each account held. The daily total is to be divided into the accounting periods (posting months) into which the transactions have been posted. The actual balance is to be provided for each Specific Purpose Account and Agency Trust Account at the end of the month being reported.

The daily total of transactions and actual balance of the account are to be calculated on a cash basis of accounting. Although details are requested for each day's transactions, a file containing the data is to be supplied to TFRS once per month.

Where agencies have approved interest bearing Sub-Accounts, the balances of the Sub-Accounts should not be deducted from the balance of the Financial Management Account when forwarding the Specific Purpose Account and Agency Trust Account Interest File - that is, the daily balance data for the Financial Management Account should reflect all components within the Account and separate extracts will be required for each Sub-Account.

The end of month balances contained in the Interest Billing File is reconciled to the information provided in the Summary Cash File. In order to ensure the information provided in both files is consistent, it is important that they are both extracted at the same point in time.

5.2.1   Transaction Details

The date that transactions are physically posted into the Agency FMIS is required, together with a daily total amount for the accounting period (month and year) into which the transactions have been posted.

Example:

The following two transactions were posted on 1 September:

- $50 into September for S999; and

- $100 into August for S999.

The above would produce separate daily totals for the date of 1 September, one for the August accounting period, totalling $100, and one for the September accounting period of $50, even though both transactions occurred on the same day.

6 Interface File Formats

The purpose of this Section is to provide the general structure of TFRS data files and set out the process for forwarding files, required as part of the TFRS MDR.

6.1 Forwarding Files

For each Interface Type, a header file and a detail data file are to be forwarded to TFRS. The name for the header file is to comprise Origin, Interface Type, Sequence Number, and "h". The "h" identifies the file as a header file. The file name for the detail data file is to comprise Origin, Interface Type, Sequence Number, and "d". The "d" identifies the file as a detail data file.

Header files and detail data files containing the required information are to be forwarded to TFRS using the Wide Area Network managed by TMD.

The methods of forwarding data to TFRS by agencies will most likely use PC to UNIX, NT to UNIX or UNIX to UNIX Secure File Transfer Protocol as the basic transport mechanism. On receiving a file from an agency, TFRS will send an acknowledgment back to the sender. A further report will be provided by TFRS notifying each agency as to the acceptability of the data and any errors encountered during the processing of the data.

Each agency is responsible for:

- ensuring the accuracy, completeness and integrity of the data forwarded;

- retaining, as a minimum, a copy of the data forwarded, until notified by TFRS of the acceptability of the data;

- re-transmitting any data that fails the TFRS acceptability process; and

- notifying Treasury of any delay on the availability of data.

The above procedure is to be repeated for each Interface Type that is to be forwarded to TFRS by an agency.

6.2 Format Rules

1. Each Interface Type shall comprise a header file and a separate detail data file.

2. Every record in the detail data file shall contain all Data Items relating to the Interface Type being reported.

3. Each record within a detail data file for an Interface Type must contain the same set of Data Items.

4. The end of each record is to be marked with a linefeed character (LF, ASCII 10).

5. Each Data Item in a record shall be separated by a tilde (~). The field for the last Data Item is not to end with a tilde. A tilde has been selected to allow users to insert commas and quote marks within a text field.

6. If values of any Data Items are not being reported the field should be left empty (~~). If a numeric field, such as Month or Amount, has no transactions it can be reported as zero or left empty.

7. Where the value for a numeric Data Item is negative, a leading minus sign is to be inserted. A positive amount may include a leading plus sign.

8. Numeric values are not to include commas or spaces between thousands.

9. Numeric fields are not to be filled with leading zeros.

10. Numeric values are to include the decimal point where full dollars and cents are required. These Data Items are indicated with a decimal in the field length description (eg 18.2). A decimal point is not required where there are no cents, so that $100.00 can be shown as 100. There are three options to report a zero value, as either 0.00, 0 or as a null value.

11. The file name for the header is to comprise Origin and Interface Type and Sequence Number and "h". The file name for the detail records is to comprise Origin and Interface Type and Sequence Number and "d".

12. The names of the files transferred to Treasury are to be in lowercase with no underscores.

13. Data Items should not be shown with leading or trailing spaces.

6.2.1 File Header

The Data Items that form the header record are set out below. A header file of these Data Items, for each Interface Type, is to be forwarded separately from the detail records. The file name for the header is to comprise the combination of Origin, Interface Type, Sequence Number and "h".

Data Item	Size	Description	Example
Origin	8	Agency or sender identification code.	FG
Interface Type	6	Identifies the Interface Type being transferred to TFRS.	SUMFCC
Interface Type Version Number	4.1	Defines structure of the Interface Type.	1.0
Sequence Number	4	A unique number attributed to the Interface Type for the purposes of providing an audit trail.	1234
Extract Date	8	Date that the data was extracted from the Agency FMIS.	20190901 (format YYYYMMDD)
Extract Time	8	Time that the data was extracted from the Agency FMIS.	19:21:03
Record Count	6	Number of data records transmitted, including header records.	123456
File Name	25	Name of the detail data file associated with the header file. The file name includes Origin, Interface Type, Sequence Number, and "d".	fgsumfcc1234d
Financial Year	9	Financial Year to which the data relates.	2019-2020 (format YYYY-YYYY)
Brought Forward Indicator	1	An indicator to advise whether a balance is brought forward from the previous year and included in the yearly totals.	Y

The details to be inserted for the Data Items of Extract Date, Extract Time, Record Count and File Name only relate to the relevant Interface Type detail data file. Record Count, for example, does not include a count of the header file records.

A table of the header records required for each Interface Type has been included with the relevant section dealing with each Interface Type. A column headed "Mandatory" has been inserted to indicate the required Data Items.

6.2.2 Header File - Format Examples

Example No	Example details
1	TR~SUMFCC~1.0~1234~20190901~19:21:03~123456~trsumfcc1234d~2019-2020~Y

6.3 File Format – Summary Cash File

6.3.1 Header File

Data Item	Mandatory	Size	Example
Origin	Yes	8	AU
Interface Type	Yes	6	SUMFCC
Interface Type Version Number	Yes	4	3
Sequence Number	Yes	4	1180
Extract Date	Yes	8	20190902 (format YYYYMMDD)
Extract Time	Yes	5	15:28
Record Count	Yes	6	27
File Name	Yes	25	ausumfcc1180d
Financial Year	Yes	9	2019-2020 (format YYYY-YYYY)
Brought Forward Indicator	No	1	Y

6.3.2 Detail Data File - Data Items

Data Item	Size	Example
Output Group	2	21
Output	3	123
Account Number (PAN)	4	S564
Financial Statement Number	4	000P
Transaction Type	7	2010000
Government Purpose Classification (GPC)	4	0419
Administered Indicator	1	C
Funding Source	1	T
Economic Sector	2	60
Month Amount Jul	18.2	46.55
Month Amount Aug	18.2	-845.22
Month Amount Sep	18.2	48.99
Month Amount Oct	18.2	789.95
Month Amount Nov	18.2	-986.55
Month Amount Dec	18.2	-97895.66
Month Amount Jan	18.2	0.00
Month Amount Feb	18.2	0.00
Month Amount Mar	18.2	0.00
Month Amount Apr	18.2	0.00
Month Amount May	18.2	0.00
Month Amount Jun	18.2	0.00
Year Total (including opening balances)	18.2	-97905.34

6.3.3   Detail Data File - Format Examples

Example No	Example details
1	01~001~S644~000R~5530000~2199~C~B~-100~-100~-100~-100~-100~-100~-100~-100~-100~-100~-100~-100~-1200
2	21~123~S564~000P~2010000~1927~ A~T ~46.55~-845.22~48.99~789.95~-986.55~-97895.66~~~~~~~-916200.55
3	01~001~S900~000X~4220000~2199~C~B~0~-0~0~0~0~0~0~0~0~0~0~0~2000

Comments on examples

Example 1 shows $100 receipted in each month of the year. Note where there are no cents, $100 can be presented as 100 and not 100.00.

Example 2 provides only the Month Amount values up to the current month of the year (being December) with the remainder of the Month Amount values showing 0 (these fields may also be left empty).

Example 3 shows an opening balance record where no transactions are recorded in any month of the year and a Year Total amount of $2 000 which represents the opening balance.

6.4 File Format - Summary Accrual File

6.4.1 Header File

Data Item	Mandatory	Size	Example
Origin	Yes	8	DV
Interface Type	Yes	6	SUMFNA
Interface Type Version Number	Yes	4	2
Sequence Number	Yes	4	0013
Extract Date	Yes	8	20190902 (format YYYYMMDD)
Extract Time	Yes	5	15:59
Record Count	Yes	6	969
File Name	Yes	25	dvsumfna0013d
Financial Year	Yes	9	2019-2020 (format YYYY-YYYY)
Brought Forward Indicator	No	1	Y

6.4.2 Detail Data File - Data Items

Data Item	Size	Example
Output Group	2	21
Output	3	123
Account Number (PAN)	4	S564
Financial Statement Number	4	000P
Type of Transaction	7	1113000
Government Purpose Classification (GPC)	4	0419
Administered Indicator	1	C
Funding Source	1	T
Economic Sector	2	60
Month Amount Jul	18.2	46.55
Month Amount Aug	18.2	-845.22
Month Amount Sep	18.2	48.99
Month Amount Oct	18.2	789.95
Month Amount Nov	18.2	-986.55
Month Amount Dec	18.2	-97895.66
Month Amount Jan	18.2	0.00
Month Amount Feb	18.2	0.00
Month Amount Mar	18.2	0.00
Month Amount Apr	18.2	0.00
Month Amount May	18.2	0.00
Month Amount Jun	18.2	0.00
Year Total (including opening balances)	18.2	-97905.34

6.4.3   Detail Data File - Format Examples

Example No	Example details
1	01~001~S522~000P~2390000~3390~C~A~20~24.91~5~975~5~5~5~5~1045.1 3~2150.55~1431.02~0~2626.22~8277.83
2	01~001~S522~000P~2720401~3390~C~B~40~63~100~0~0~0~0~0~0~0~0~0~ 0~163
3	01~001~S900~000X~4220000~2199~C~B~60~0~- 0~0~0~0~0~0~0~0~0~0~0~2000

Comments on examples

Example 1 shows an expense recorded in each month of the year.

Example 2 provides only the Month Amount values up to the current month of the year (being August) with the remainder of the Month Amount values showing 0 (these fields may also be left empty).

Example 3 shows an opening balance record where no values are recorded in any month of the year and a Year Total amount of $2 000 which represents the opening balance.

6.5 File Format - Daily Cash Management File

6.5.1 Header File

Data Items that must be included in the header record are marked "Yes" in the column headed Mandatory in the table below.

Data Item	Mandatory	Size	Example
Origin	Yes	8	AU
Interface Type	Yes	6	CSHMAN
Interface Type Version Number	Yes	4	2
Sequence Number	Yes	4	1703
Extract Date	Yes	8	20190912 (format YYYYMMDD)
Extract Time	Yes	5	23:48
Record Count	Yes	6	39
File Name	Yes	25	aucshman1703d
Financial Year	Yes	9	2019-2020 (format YYYY-YYYY)
Brought Forward Indicator	No	1	

6.5.2   Detail Data File - Data Items

Data name	Description	Size	Example
Type	Specify whether record relates to individual transaction (I), group of transactions (P) or Total transactions (T).	I	P
BSB Number	BSB of bank account	7	037-001
Bank Account	Bank account number	9	234234
Transaction Mode	Specifies the form of payment ie EFT, Cheque, Direct Entry or Manual Payment	4	EFT
Economic Sector	Identifier for the creditor to receive payment. Used to identify payments to other agencies which do not affect the Government's total cash balance	2	60
Transaction Type	Identifies nature of the transaction.	7	2360000
Group Amount	Total amount of the payments by Bank Account, Transaction Mode and Economic Sector.	18.2	100000.99
Transactions Complete Date	The date that the transactions are expected to affect the Bank Account.	8	20190913
Transaction Volume	Total volume of items comprising each Group Amount	6	7
Name	Name of creditor, for records containing individual payments >$100 000	100	
Individual Amount	The amount of the individual transaction, where required	18.2	
Total Payments	The sum of all payments made from an Agency's central FMIS, other than those made in order to transfer total receipts to Treasury. This amount will be used to reimburse Agency expenditure	18.2	
Total Receipts	The sum of all receipts made from an Agency's central FMIS other than those stemming from expenditure reimbursements made by Treasury. This is the amount that is to be paid to Treasury	18.2	
Date Receipts Transferred	Date that Total Receipts were transferred by EFT	8	
Comments		200	

6.5.3 Detail Data File - Format Examples

Example No	Example details
1	P~037-001~000268251~CHQ~60~5440202~6930.61~20190912~16~~~0~~~
2	P~037-001~000268251~EFT~20~2723501~633.34~20190912~1~~~0~~~
3	I~037-001~000268251~EFT~20~3110000~~20190912~~COMMISSIONEROFSTAMPDUTIES~132811~~0~~ACTUAL04:
4	T~037-001~000268251~~~~~~~~~1776082.75~~~PaymentsFMISACTUAL04
5	T~037-001~000259881~~~~~~~~~0~-1041077.19~20190912~ReceiptsFMISACTUAL04

Comments on examples

Examples 1 and 2 show payment totals grouped by Transaction Mode, Transaction Type, Bank Account and Economic Sector.

Example 3 shows an individual payment for an amount over $100 000.

Example 4 provides the grand total of all payments. This is the amount to be reimbursed by Treasury.

Example 5 provides the total of the receipts for the day. This amount is to be forwarded to Treasury.

As shown in the above examples, some Data Items may be left blank.

6.6 File Format – Payroll File

6.6.1 Header File

Data Items that must be included in the header record are marked "Yes" in the column headed Mandatory in the table below.

Data Item	Mandatory	Size	Example
Origin	Y	8	PC
Interface Type	Y	6	PAYS
Interface Type Version Number	Y	4.1	1.0
Sequence Number	Y	4	1234
Extract Date	Y	8	20190901 (format YYYYMMDD)
Extract Time	Y	8	19:21:03
Record Count	Y	6	1
File Name	Y	25	pcpays1234d
Financial Year	Y	9	2019-2020 (format YYYY-YYYY)
Brought Forward Indicator	N	1	Y

6.6.2 Detail Data File - Data Items

Data name	Example	Size	Comment
Transaction Type	P	1	Fixed value
BSB Number	708-145	7	From agency payroll
Bank Account	123456789	9	From agency payroll
Transaction Mode	EFT	4	Fixed value
Economic Sector	60	2	Fixed value
Group Amount	200100.50	18.2	From agency payroll
Transactions Complete Date	20010401	8	From agency payroll
Transaction Volume	1	6	Fixed value
Name		100	Null for payroll file
Individual Amount		18.2	Null for payroll file
Total Payments		18.2	Null for payroll file
Total Receipts		18.2	Null for payroll file
Date Receipts Transferred		8	Null for payroll file
Comments		200	

6.7 File Format – Interest Billing File

6.7.1 Header File

Data Items that must be included in the header record are marked "Yes" in the column headed Mandatory in the table below.

Data Item	Mandatory	Size	Example
Origin	Yes	8	AU
Interface Type	Yes	6	TRUSTS
Interface Type Version Number	Yes	4.1	1
Sequence Number	Yes	4	1066
Extract Date	Yes	8	20190902 (format YYYYMMDD)
Extract Time	Yes	8	15:29
Record Count	Yes	6	11
File Name	Yes	25	autrusts1066d
Financial Year	Yes	9	2019-2020 (format YYYY-YYYY)
Brought Forward Indicator	No	1	

6.7.2 Detail Data File - Data Items

Data Item	Size	Example
Account Number (PAN)	4	T780
Transaction Date	8	20190901 (YYYYMMDD)
Posting Month	7	09-2019 (MM-YYYY)
Transaction Amount	18.2	-23000.78
Balance YTD	18.2	-9999.99

6.7.3 Detail Data File - Format Examples

Example No	Example details
1	T999~20190901~07-2003~-22346.78~-9999.99
2	T999~20190902~09-2003~-23456789012346.78~-9999.99
3	T945~~~~850.00
4	T965~20190925~09-2003~954.00~-0.00

Comments on examples

Example 1 shows a transaction entered in September 2019 and posted into a previous period (July 2019) and the current total.

Example 2 provides a posting total within the current month and the current total.

Example 3 is an account without any transactions, but with the current total.

Example 4 shows a transaction total for a day within the current month but with the year to date total as zero.

As shown in the above examples, some Data Items may be left blank.