

**ACCOUNTING MANUAL  
FOR  
PUBLIC HEALTH ORGANISATIONS**

**AMENDMENT NO. 26**

**26(18/12/14)**

Where a number appears at the bottom of an amended page [e.g. 26(18/12/14) – amendment number, date] an alteration has been made or new section included. The amendments as indicated reflect the provisions of Policy Directives/Guidelines/Information Bulletins:

- PD2014\_048 – Chapter 4 – Staff Specialist Rights of Private Practice Arrangements

as notified by Strategic Relations and Communications on 18 December 2014.

**The Manuals and complete amendments are available on the Internet at**  
<http://www.health.nsw.gov.au/policies/manuals/index.asp>  
**If you choose to print the amendment, make sure you print it double sided.**

If you are missing any amendments please email [cgrm@doh.health.nsw.gov.au](mailto:cgrm@doh.health.nsw.gov.au) They can be emailed to you in an electronic version.

REMOVE PAGE(S)	INSERT PAGE(S)
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Note, where any additional infrastructure charges incurred in this manner would place a group member in the position of incurring an overall infrastructure charge in excess of 90% of billings, then this group member will be regarded, for the purposes of PD2005\_598, as incurring an infrastructure charge based on their scheduled infrastructure charge rate. That is, where the scheduled charge is less than 90%, the group member will be subject to the recovery procedures outlined for SMPs with an infrastructure charge of less than 90%.

Further enquiries on the contents of this Circular should be directed to Ken Barker on (02) 9391 9178.

Where an SMP will be subject to the procedures outlined in this Circular, they should be provided with a copy of the Circular. Any queries they have should be directed to a nominated employee of your PHO or to ASMOF.

## **STAFF SPECIALIST RIGHTS OF PRIVATE PRACTICE ARRANGEMENTS (PD2014\_048)**

**PD2014\_048 rescinds PD2005\_534.**

### **PURPOSE**

This policy directive addresses the rights of private practice arrangements for Staff Specialists in respect of fees that can be charged where medical gap cover insurance is held, the availability of medical indemnity, and the disbursement of funds from the No 1 Account. This policy directive does not introduce any changes to existing practices.

### **MANDATORY REQUIREMENTS**

All public health organisations are required to comply with the attached arrangements.

### **IMPLEMENTATION**

**Chief Executives** are responsible for ensuring that this policy directive is brought to the attention of Staff Specialists and staff who are involved with Staff Specialist private practice billing arrangements.

**Staff Specialists** are responsible for ensuring that their billing procedures are in conformity with the provisions of this policy directive.

#### **1. BACKGROUND**

##### **1.1 About this document**

This policy directive deals with the rights of private practice arrangements for Staff Specialists, as established by section 2 of the *Staff Specialists Determination*, in respect of fees that can be charged where medical gap cover insurance is held, the availability of medical indemnity, and the disbursement of funds from the No 1 Account. (This policy directive does not introduce any changes to existing practices.)

#### **2. FEES THAT CAN BE CHARGED WHERE MEDICAL GAP COVER INSURANCE IS HELD**

1. Eligible persons treated as private (chargeable) patients by Staff Specialists when exercising rights of private practice are able to be charged above the Medical Benefits Scheme (MBS) fee in the following circumstances:

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- i. The patient has medical gap cover insurance from a health fund, so that the fund will cover the “gap” between the MBS fee and the fee charged by a hospital on behalf of the Staff Specialist.
  - ii. The patient will not have any out of pocket expenses in relation to the particular service involved.
2. Ineligible patients cannot be charged more than the relevant MBS fee.
3. The approval to charge eligible patients above the MBS fee is subject to the following provisions:
  - i. The arrangements can apply to all episodes of treatment and attendance in respect of which hospitals issue bills on behalf of Staff Specialists.
  - ii. The relevant public health organisation must have given prior approval to a Staff Specialist’s participation in the arrangements.
4. There is no obligation on a public health organisation or a Staff Specialist to become involved in these arrangements. Where a public health organisation does elect to become involved, they will need to arrange for procedures to be put in place so that when a patient indicates an election to be treated as a private patient, information is sought on whether that patient has available health fund gap cover insurance with a health fund, in order that the necessary billing arrangements can be implemented by the hospital on behalf of the Staff Specialist.
5. The need to operate a more complex billing system may involve further administrative work, possible software revision, and possible additional extra costs. Where such additional costs can be clearly demonstrated, arrangements can be made to recoup them on a cost recovery basis. The costs so recovered:
  - i. Should be the first charge on the monies received where patients have been charged above the MBS fee.
  - ii. Are to be in addition to infrastructure fees levied.
  - iii. Are to be accounted for in the same manner as infrastructure fees received in respect of private practice revenue.

In assessing whether additional charges are to be made, regard should be had to any additional revenue from infrastructure fees that would be received as a result of the higher charges that would be involved.

### **3. APPROVED LEVEL OF ACTUAL ACCOUNTING COSTS FOR PARTNERSHIPS**

Approval for the payment from the relevant sub-ledger of the No. 1 Account of actual accounting costs associated with establishing and operating partnerships for Staff Specialists who have elected a Level 2 to 5 right of private practice arrangement are up to the following amounts:

- \$2,420 for establishment costs.
- \$5,500 p.a. for ongoing costs.

### **4. PROVISION OF MEDICAL INDEMNITY**

#### **Provision of Treasury Managed Fund indemnity cover**

All TMF indemnity cover is subject to certain qualifications including:

1. The conduct constituting the tort was not criminal and did not involve serious and wilful misconduct.

2. The conduct giving rise to the liability claim occurred in the course of, or arose out of, the treatment of a private (i.e. chargeable) patient for which the employing public health organisation was entitled to raise an account in the name of the Staff Specialist.
3. The Level 1 Staff Specialist acknowledges that the management and conduct of the claim passes entirely to the public health organisation and the Treasury Managed Fund.
4. Any decision as to whether a claim is to be settled or defended rests with the Treasury Managed Fund.
5. Treasury Managed Fund indemnity does not provide cover for coronial inquests, inquiries of the Health Care Complaints Commission (HCCC) or other disciplinary matters. Staff Specialists should consider making alternative arrangements to provide indemnity cover for these types of matters.

### **Staff Specialists Level 1**

Staff Specialists employed by public health organisations who have elected a Level 1 private practice arrangement are indemnified through the Treasury Managed Fund against liability for claims arising during the course of treating both public and private (i.e. chargeable) patients in public hospitals or as part of other services provided by the public health organisation.

### **Staff Specialists Levels 2 to 5**

Staff Specialists employed by public health organisations who have elected a Level 2 to 5 private practice arrangement are indemnified through the Treasury Managed Fund against liability for claims arising during the course of treating public patients in public hospitals or as part of other services provided by the public health organisation.

Where a Staff Specialist who has elected a Level 2 to 5 private practice arrangement has entered into a contract of liability coverage for the indemnity under the Treasury Managed Fund, there is also indemnity in respect of services provided to private patients in public hospitals or as part of other services provided by the public health organisation. Staff Specialists with a contract of liability coverage should refer to their contract for specific details of the applicable terms and conditions of cover.

## **5. REIMBURSEMENT OF MEDICAL INDEMNITY COSTS**

The scheme by which medical indemnity costs incurred by Staff Specialists who have elected a Level 2 to 5 private practice arrangement can be reimbursed will remain in place until 30 June 2015.

1. Staff Specialists who have elected a Level 2 to 5 private practice arrangement are authorised to receive reimbursement for amounts paid in order to obtain medical indemnity cover relating to the exercise of their rights of private practice. This includes all amounts paid in relation to membership of medical indemnity provider organisations and insurance (excluding those costs incurred in respect of outside private practice as specified below at paragraph 5(7)).
2. Accordingly, the following charges are to be made on a monthly basis against the relevant sub-ledgers of the No. 1 Accounts, in the order given and only to the extent that funds are available:
  - i. Monthly infrastructure charges.
  - ii. Approved costs for Levels 2 to 5 Staff Specialists, which are accounting costs for partnerships as provided for at section 3 above and, as provided for by this section, reimbursement of medical indemnity insurance costs.

iii. Drawing rights as provided for in the *Staff Specialists Determination*.

Where a Staff Specialist is entitled under the Determination to a guaranteed level of drawings under Level 2, 3 or 4 rights of private practice arrangements, supplementation shall take into account and be reduced by any amounts paid to the Staff Specialist for approved costs (i.e. under paragraph 5(2)(ii) above). (Therefore supplementation in these circumstances would be the amount of the guaranteed supplementation, minus amounts already paid or payable as approved costs under 2(ii) above and drawing rights under paragraph 5(2)(iii) above.)

3. Approved costs and drawing rights are only to be paid to the limit of funds that are available in the No. 1 Account during the financial year. If there are insufficient funds to pay fully for approved costs, a partial reimbursement is payable, to the extent that funds are available. (There would be no entitlement to drawing rights in these circumstances.) At the end of the financial year public health organisations are to raise a tax invoice for the residual funds in the No. 1 Account (called the annual infrastructure charge) and transfer the appropriate residual funds to the No 2 Account.
4. In circumstances where an agreed group or a partnership pools private practice billings, it is a matter for the members of the agreed group or partnership to determine the manner in which claims for reimbursement are to be made, having regard to the possibility that there may be insufficient funds to meet all costs. Each agreed group or partnership will need to advise their public health organisation of the approach they wish to take in respect of reimbursement prior to reimbursement being paid.
5. Reimbursement is only payable where originals or certified copies of renewal forms, receipts or other documents provided by the medical insurer have been provided, which show the amount of the membership subscription or premium payable, and the amount paid.
6. The amount that can be reimbursed will reflect only the costs relating to obtaining indemnity cover in respect of a Staff Specialist's private practice billings in the public hospital system (not relating to any outside private practice component). Staff Specialists can obtain reimbursement only for that part of their indemnity costs that would have been paid exclusive of any outside practice billings. Any additional premium or membership costs that arise from or are due to outside practice will not be reimbursed.
7. The costs for which reimbursement can be made also include payments made during a financial year to purchase run off cover where a Level 2 to 5 Staff Specialist proposes to acquire Treasury Managed Fund cover in respect of all patients treated as private patients under the private practice arrangements, and as a consequence purchases run off cover from a medical defence organisation. For such reimbursement to be made, it will be necessary for a Staff Specialist to provide evidence that is acceptable to the relevant public health organisation that an election to Level 1 private practice arrangements has been made or that a contract of liability coverage for the treatment of private rural and/or paediatric patients has been signed, and that the reimbursement is only of costs incurred in purchasing run off cover and does not involve any other costs (such as obtaining medical indemnity cover for patients treated outside the public health system as part of outside practice).
8. Public health organisations are to reimburse only the GST-exclusive amount of the medical indemnity costs. It is a matter for the individual Staff Specialist or the Staff Specialist partnership, as appropriate, to claim input tax credits in relation to the GST paid on these costs.

9. Where a Staff Specialist ceases employment in the New South Wales public health system, having obtained reimbursement for indemnity costs which relate to a full year of practice, before the conclusion of that year, a pro rata repayment of that extent of the reimbursed costs which corresponds to that proportion of the year of practice which remains following the cessation of the employment should be recovered from the Staff Specialist. Where a Staff Specialist increases the proportion of outside practice so as to reduce the amount of indemnity insurance costs payable that relate to public hospital private practice, the amount of any reimbursed indemnity costs that no longer relates to private practice billings should also be recovered with effect from that time.

## **STAFF SPECIALISTS RIGHTS OF PRIVATE PRACTICE ARRANGEMENTS: MEDICAL INDEMNITY (PD2013\_040)**

**PD2013\_040 rescinds PD2012\_058.**

### **PURPOSE**

The purpose of this policy directive is to provide clarification about the availability of Treasury Managed Fund (TMF) indemnity to staff specialists, having regard for the differing levels of rights of private practice arrangements that have been elected.

### **MANDATORY REQUIREMENTS**

Public health organisations are required to implement the following arrangements.

### **IMPLEMENTATION**

#### ***Chief Executives***

Chief Executives are responsible for ensuring that this policy directive is brought to the attention of staff specialists and staff who are involved with staff specialist private practice billing arrangements.

#### ***Staff Specialists***

Staff specialists are responsible for ensuring that claims for reimbursement conform with the provisions of this policy directive.

## **1. PROVISION OF TREASURY MANAGED FUND INDEMNITY COVER**

### **1.1 Staff Specialists Level 1**

Staff specialists employed by public health organisations who have elected a Level 1 private practice arrangement are indemnified through the Treasury Managed Fund against liability for claims arising during the course of treating private (ie chargeable) patients in public hospitals or other services provided by the public health organisation. This indemnity cover is subject to certain qualifications including:

- (i) the conduct constituting the tort was not criminal and did not involve serious and wilful misconduct;
- (ii) the conduct giving rise to the liability claim occurred in the course of, or arose out of, the treatment of a private (ie chargeable) patient for which the employing public health organisation was entitled to raise an account in the name of the staff specialist;
- (iii) the Level 1 staff specialist acknowledges that the management and conduct of the claim passes entirely to the public health organisation and the Treasury;
- (iv) any decision as to whether a claim is to be settled or defended rests with the Treasury Managed Fund.

## 1.2 Staff Specialists Levels 2 to 5

Where a staff specialist who has elected a Level 2 to 5 private practice arrangement has entered into a contract of liability coverage for the indemnity under the Treasury Managed Fund, the above conditions (amongst others) also apply. Staff specialists with a contract of liability coverage should refer to their contract for specific details of the applicable terms and conditions of cover.

Staff specialists who have elected a Level 2 to 5 private practice arrangement should be aware that the contract of liability coverage for Treasury Managed Fund indemnity does not provide cover for coronial inquests, inquiries of the Health Care Complaints Commission (HCCC) or other disciplinary matters. Staff specialists should consider making alternative arrangements to provide indemnity cover for these types of matters.

### 1.2.1 Reimbursement of medical indemnity costs

The scheme by which medical indemnity costs incurred by staff specialists who have elected a Level 2 to 5 private practice arrangement can be reimbursed will remain in place until 30 June 2015. It should be read in conjunction with the Determination which deal with the private practice arrangements for staff specialists (see Policy Directive [PD2005\\_598](#), and the [Staff Specialists Determination](#)).

1. Staff specialists who have elected a Level 2 to 5 private practice arrangement are authorised to receive reimbursement for amounts paid in the financial years 2011/12 and 2012/13 in order to obtain medical indemnity cover relating to the exercise of their rights of private practice. This includes all amounts paid in relation to membership of medical indemnity provider organisations and insurance (excluding those costs incurred in respect of outside private practice as specified below at paragraph 7).
2. Accordingly, the following charges are to be made on a monthly basis against the relevant sub-ledgers of the No. 1 Accounts, in the order given and only to the extent that funds are available:
  - (i) monthly infrastructure charges;
  - (ii) approved costs for Levels 2 to 5 staff specialists, which are accounting costs for partnerships as per Policy Directive [PD2014\\_048](#) and, as authorised by this Policy Directive, reimbursement of medical indemnity insurance costs;
  - (iii) drawing rights as provided for in the *Staff Specialists Determination 2010*.
3. Where a staff specialist is entitled under the Determination to a guaranteed level of drawings under Level 2, 3 or 4 rights of private practice arrangements, supplementation shall take into account and be reduced by any amounts paid to the staff specialist for approved costs (i.e. under (ii) above). (Therefore supplementation in these circumstances would be the amount of the guaranteed supplementation, minus amounts already paid or payable as approved costs under (ii) above and drawing rights under (iii) above.)
4. Approved costs and drawing rights are only to be paid to the limit of funds that are available in the No. 1 Account during the financial year. If there are insufficient funds to pay fully for approved costs, a partial reimbursement is payable, to the extent that funds are available. (There would be no entitlement to drawing rights in these circumstances.) At the end of the financial year public health organisations are to raise a tax invoice for the residual funds in the No. 1 Account (called the annual infrastructure charge) and transfer the appropriate residual funds to the No 2 Account.



5. In circumstances where an agreed group or a partnership pools private practice billings, it is a matter for the members of the agreed group or partnership to determine the manner in which claims for reimbursement are to be made, having regard to the possibility that there may be insufficient funds to meet all costs. Each agreed group or partnership will need to advise their public health organisation of the approach they wish to take in respect of reimbursement prior to reimbursement being paid.
6. Reimbursement is only payable where originals or certified copies of renewal forms, receipts or other documents provided by the medical insurer have been provided, which show the amount of the membership subscription or premium payable, and the amount paid.
7. The amount that can be reimbursed will reflect only the costs relating to obtaining indemnity cover in respect of a staff specialist's private practice billings in the public hospital system (not relating to any outside private practice component). Staff specialists can obtain reimbursement only for that part of their indemnity costs that would have been paid exclusive of any outside practice billings. Any additional premium or membership costs that arise from or are due to outside practice will not be reimbursed.
8. The costs for which reimbursement can be made also include payments made during a financial year to purchase run off cover where a Level 2 to 5 staff specialist proposes to acquire Treasury Managed Fund cover in respect of all patients treated as private patients under the private practice arrangements, and as a consequence purchases run off cover from a medical defence organisation. For such reimbursement to be made, it will be necessary for a staff specialist to provide evidence that is acceptable to the relevant public health organisation that an election to Level 1 private practice arrangements has been made or that a contract of liability coverage for the treatment of private rural and/or paediatric patients has been signed, and that the reimbursement is only of costs incurred in purchasing run off cover and does not involve any other costs (such as obtaining medical indemnity cover for patients treated outside the public health system).
9. Public health organisations are to reimburse only the GST-exclusive amount of the medical indemnity costs. It is a matter for the individual staff specialist or the staff specialist partnership, as appropriate, to claim input tax credits in relation to the GST paid on these costs.
10. Where a staff specialist ceases employment in the New South Wales public health system, having obtained reimbursement for indemnity costs which relate to a full year of practice, before the conclusion of that year, a pro rata repayment of that extent of the reimbursed costs which corresponds to that proportion of the year of practice which remains following the cessation of the employment should be recovered from the staff specialist. Where a staff specialist increases the proportion of outside practice so as to reduce the amount of indemnity insurance costs payable that relate to public hospital private practice, the amount of any reimbursed indemnity costs that no longer relates to private practice billings should also be recovered with effect from that time.

#### **BUSINESS ACTIVITY STATEMENT PROCEDURES - NSW HEALTH STANDARDS** (GL2010\_012)

##### **PURPOSE**

There are currently a number of different methods being used for preparation of monthly Business Activity Statements (BAS) across NSW Health.

The purpose of this guideline is to provide Health Services with a standard BAS preparation procedure which is compliant with the ATO best practice guide for the management of GST.

The implementation of a standard process will enhance the quality of returns to the ATO and therefore reduce compliance risk relating to GST on a State-wide basis.

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The standardised procedures have been reviewed and endorsed as compliant with ATO GST Best Practice Guidelines by the Department's external advisors PriceWaterhouseCoopers.

### **KEY PRINCIPLES**

The key tools to complete the BAS are the NSW Health Standardised BAS Procedures and the excel Standard BAS Template Workbook. Both are available on-line.

The NSW Health Standardised BAS Procedures provides:

- General information relating to BAS preparation including lodgement, timeframes and what information is required to complete the BAS is detailed in pages 1-9.
- The logic of the process, prerequisites, and a step by step method of how to run the necessary reports and extract the required data are outlined in pages 10-16. The logic is also shown as a flow chart attached to the end of the document.
- Instructions on how to complete the Supplies, Acquisitions, General Journal and Capital sections of the BAS are detailed in pages 17-71, and include instructions on pivot table formats, completion of the comprehensive BAS excel worksheets, and reconciliations back to the general ledger GST control accounts.
- A number of checks are included in the above processes.
- Manual adjustments and accounting entries to account for errors or amendments noted in the worksheets are provided in pages 72-76.
- Quality assurances tests highlight any errors by review and testing on page 77.
- A soft copy of the excel Standard BAS Template workbook will be available on the NSW Health intranet and a detailed description of the information required is found at page 78-80.
- A checklist template is provided to guide preparers including all of the necessary monthly tasks, responsibilities and completion dates at page 81.

### **USE OF THE GUIDELINE**

The NSW Health Standardised BAS Procedures should be used in the following manner:

- The checklist should be copied each month and used to guide the BAS preparation process  
The Health Service should check that person completing the BAS and the Health Service have all of the prerequisites listed in the guidelines
- The monthly process including running the reports, pivot tables, completing the data entry into the workbook and checking the worksheets reconcile to the reports should be completed each month in accordance with the guidelines
- The BAS should be checked for reasonableness and the QA testing completed
- Sign off and approval of the final BAS must be as per the delegations (usually Director Financial Operations)
- Lodgement must be done electronically and all working papers and files should be kept electronically
- Any necessary accounting entries/corrections or journals arising from the BAS process should be completed

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The following documents are available from the Department of Health's intranet site  
<http://internal.health.nsw.gov.au/finance/taxissues.html>

1. NSW Health Standardised BAS Procedures
2. Standard BAS Workbook template

## VISITING MEDICAL OFFICER TAXATION & SUPERANNUATION ADMINISTRATION (IB2011\_041)

### PURPOSE

The purpose of this bulletin is to inform Health Services of the taxation and superannuation administration requirements in relation to Visiting Medical Officer (VMO) contracts.

### KEY INFORMATION

There are two types of standard VMO contracts (i) fee-for-service contracts; and (ii) sessional contracts.

A sessional contract is one in which a VMO is contracted on a regular hourly basis, and fee for service contract is one in which the VMO is paid a fee for each service.

There are six model VMO contracts:

1. [Model sessional service contract](#)
2. [Model sessional service contract - practice company](#)
3. [Model fee-for-service service contract](#)
4. [Model fee-for-service service contract - practice company](#)
5. [Fee-For-Service VMO Practice Company - Rural Doctors Package Hospitals](#)
6. [Fee-For-Service - Rural Doctors Package Hospitals](#)

### ABN and Recipient Created Tax Invoices

- Under Division 184 of the *Goods and Services Tax Act 1999* (the GST Act) a person can act in a number of capacities and each is considered a separate entity for Australian Business Number (ABN) purposes.
- Health Services are required to check the ABN and GST registration of VMOs to ensure compliance with the GST Act in relation to the issue of recipient created tax invoices (RCTI) and RCTI Agreements. It is important that ABN details identify the contracted party (the supplier). The Australian Business Register can be found at [www.abr.gov.au](http://www.abr.gov.au)
- Where a VMO contracts as an individual e.g. Dr P Smith the ABN should identify the individual (sole trader) e.g. Dr P Smith.
- Where a VMO chooses to use a Sole Practice Company the ABN should identify the sole practice company e.g. Dr P Smith Pty Ltd.

### ABN Withholding

- ABN withholding tax applies where the VMO has not quoted an ABN. The rate of withholding is 46.5%.

### Superannuation

In accordance with the *Superannuation Guarantee Administration Act 1992*, a person who works under a contract that is wholly or principally for the labour of the person is deemed an employee under an extended definition for purposes of the Act.

- Where a VMO enters into a sessional contract in their individual capacity, 9% superannuation must be paid into their nominated complying superannuation fund.
- Where a VMO enters into a fee-for-service contract or chooses to contract as a sole practice company no superannuation is paid.
- Where an individual performs work for another party through an entity such as a company, there is no employer-employee relationship between the individual and the other party for the purposes of the SGAA, either at common law or under the extended definition of employee. This is because the company (not the individual) has entered into an agreement rather than the individual.

#### VMO Payments

- VMO payments should be made into the bank account of the VMO's choice. There is no requirement for the bank account to be in the name of the contracted party.

#### [VMO – V Money set up forms \(Sessional and Fee-for-Service\)](#)

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