

**ACCOUNTING MANUAL
FOR
PUBLIC HEALTH ORGANISATIONS**

AMENDMENT NO. 27

27(22/01/15)

Where a number appears at the bottom of an amended page [e.g. 27(22/01/15) – 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:

- PD2005_520 – Chapter 1 – Public Liability Insurance – Health Related Organisations
- PD2005_110 – Chapter 3 – Meals on Wheels Service – Charges made by Public Hospitals for Meals Supplied
- PD2005_521 – Chapter 4 – Hospital Inspections/Accreditations – Payments to Colleges

as notified by Strategic Relations and Communications on 22 January 2015 the above Policy Directives have been made obsolete and have been removed from the manual.

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 They can be emailed to you in an electronic version.

REMOVE PAGE(S)	INSERT PAGE(S)
1.1 – 1.4 3.67 – 3.70 4.23 – 4.24 Index	1.1 – 1.4 3.67 – 3.70 4.23 – 4.24 Index

INTRODUCTION

As laid down in the Accounts & Audit Determination for Area Health Services and Public Hospitals, a health organisation shall keep accounting records and maintain suitable accounts by manual or electronic means to ensure that:

- (i) its financial affairs are accurately and reliably recorded;
- (ii) that reports can be prepared which reliably present the affairs and operations of a health organisation; and
- (iii) allow the reports required by the Department to be presented in the required form, facilitating a common presentation across health services generally.

Because a health organisation receives a very significant proportion of its funding from the State Government it has an obligation to maintain accounting records and systems of control which are at least similar to the accounting systems and controls which are laid down in the Treasurer's Directions issued under the *Public Finance and Audit Act 1983*.

This Manual outlines the minimum standard required of a health organisation in receipt of Government Cash Payments (both recurrent and capital) and applies the requirements of the Treasurer's Directions to health organisations generally where they are appropriate to such organisations.

In this respect, the Accounts & Audit Determination identifies responsibility as follows:

“The Board of Directors (where applicable) and the Chief Executive, or equivalent, of a public health organisation shall be responsible to ensure:

- (i) the proper performance of its accounting procedures including the adequacy of its internal controls;
- (ii) the accuracy of its accounting, financial and other records;
- (iii) the proper compilation and accuracy of its statistical records; and
- (iv) the due observance of the directions and requirements of the Director-General and the Department

as laid down in this Determination and in circulars and directives issued by the Minister, the Director-General and the Department.”

DISTINGUISHING BETWEEN FUNDS

A health organisation is required by the Accounts & Audit Determination to distinguish between its General Fund and its Special Purposes and Trust Fund, having adequate accounting and associated records which allow it to accurately and reliably record the affairs of each fund and clearly distinguish the affairs of one from the other.

Expenditures on Mental Health, Aboriginal Health and Community Health programs must be maintained in real terms, at least at the level of 1998/99 annual budgets. Any reductions to those budgets can only occur with the Department's approval.

Accrual Accounting

A health organisation that has been directed by the Department to introduce accrual accounting on or after 1 July 1990, shall keep its accounts, prepare its financial statements and report in accordance with the provisions of the Accrual Accounting Standards and Procedure Section of this Manual.

In any instance where a provision of the Accrual Accounting Standards and Procedure Section differs from a provision of the Accounts & Audit Determination or a provision of the Accounting Manual for Area Health Services and Public Hospitals regarding accounting, the provision of the Accrual Accounting Standards and Procedure Section prevails.

General Fund

Accounting records shall be maintained on the double entry system of accounting, using ledger accounts and subsidiary ledger accounts, and journals to accurately and reliably record the financial operations and affairs of the health organisation.

Special Purposes and Trust Fund

The accounting records of the Special Purposes and Trust Fund are to comply with the requirements of the Accrual Accounting Standards and Procedures Section.

TREASURY MANAGED FUND

It is compulsory for all Budget Sector Departments, including the Department of Health, to belong to the Treasury Managed Fund and to have the Fund undertake claims management. Any consultancies which are aimed at setting up individual Area or District/Hospital Managed Funds or which offer claims management should **not** therefore be entertained.

Where approval is obtained from the Department health organisations are permitted to establish a cash reserve against possible future managed fund deficits within the General Fund.

Declaration of dividend and payment should be at same time. However, if cash follows at a later date GIO is to be recognised as banker. No change is to be effected.

The Department of Health operates under Treasury direction a managed fund approach to all income policies for the NSW public hospital system.

Such policies cover:

- (i) Cash in Transit;
- (ii) Fidelity Guarantee (in respect of all employees);
- (iii) Fire and Other Perils (in respect of hospital buildings and contents);
- (iv) Personal Accident (in respect of hospital board directors);
- (v) Personal Accident (in respect of voluntary workers);
- (vi) Public Liability;
- (vii) Workers' Compensation.
- (viii) Motor Vehicles (comprehensive)

Area Health Services, District Health Services and Public Hospitals shall:

- (i) comply with directions issued by the Department of Health from time to time concerning the operation of the managed fund including requirements in respect of:
 - the insured component
 - the managed fund component
- (ii) ensure sound risk management policies are adopted.
- (iii) comply with requests issued by the Fund Manager (GIO from 1.7.89) including the use of on-line computer processing requirements on claims processing.

In this regard, the Chief Executive Officer, must be satisfied that each such group's activities are bone fide health related.

However, to reduce potential liability to the centrally held Public Liability Managed Fund, such groups should be encouraged to take independent public liability insurance if at all possible.

Whilst the Public Liability Managed Fund has been retained centrally, it is the responsibility of all Chief Executive Officers to ensure that effective risk management procedures are applied to the area of liability and deficits, if any, must be met from within the Departments' allocation.

Chief Executive Officers should insist that non health related groups who wish to use hospital facilities have adequate public liability insurance coverage, prior to such use being approved.

LEDGER ACCOUNTS

Ledger accounts shall be classified to provide at minimum monthly, quarterly and annual reports required by the Department and those other reports required by external agencies. The Chart of Accounts may be expanded to suit local needs, provided the health organisation is able to supply its financial information in the form required by the Department of Health, NSW.

JOURNALS

The following journals shall be used:

- General Journal (with appropriate narrations for each entry);
- Fees Journal;
- Cash Receipts Journal;
- Cash Payments Journal;

Where appropriate, an electronic interface may be used between the General Ledger and subsidiary accounting systems to replace the manual preparation of Fees Journals, Cash Receipts Journal and Cash Payments Journals.

Other subsidiary journals as required may be used to ensure that the financial affairs of a health organisation are accurately and reliably recorded.

The receipts and payments accounts of a health organisation shall have provision for dissection in accordance with the prescribed Chart of Accounts and be updated regularly, showing all receipts and payments and amounts deposited in the bank. These accounts shall be reconciled with official records maintained by the bank or financial institution (i.e. bank statement, certificate, passbook etc.) at the end of each month and particulars of the reconciliation shall be:

- (i) recorded or appended in an appropriate section of the Cash Records;
- (ii) signed by the person preparing the reconciliation;
- (iii) checked and signed by the supervisor of the person who prepared the reconciliation.

REGISTERS

The following registers shall be used in respect of the General Fund:

- Register of Accountable Records;
- Stores Register;
- Commitments Register;
- Assets Register;
- Motor Vehicle Register;

and other registers as are required to ensure that the financial affairs of a health organisation are accurately and reliably recorded.

Register of Accountable Records

Accountable records are documents, records or registers which relate to the ordering, payment, receipting or recording of moneys and/or assets identified by serial numbers or other specific reference, and include: Admission Forms (A1 Forms)/Patient Fees Record Cards, Cabcharge Vouchers, Cheques (Computer/Manual), Meal Tickets, Purchase Order Books, Receipts.

A health organisation shall maintain a record of all accountable forms and records held unissued in stock, in use, or used or cancelled. The register shall be a bound volume with numbered pages and shall show particulars of the accountable records, such as: serial numbers; the date of issue; the person to whom the documents were issued; the location where they are to be used, the date when the volume was returned as used or to be cancelled etc., and the signature/initials of the persons issuing and receiving the documents.

Stores Register

The Stores Register shall record (on stock cards or on an electronic medium) the receipt and issue of stores, and be supported by an adequate system of internal control to ensure that such assets are adequately safeguarded.

The register shall provide for appropriate controls over all goods received and issued from the store.

Stock records should show:

- (a) **Goods Received:**
 - Date of Delivery
 - Description of Goods
 - Quantity Received
 - Storage Centre
 - Initials of Receiving Officer

- (b) **Goods Issued:**
 - Date of Issue
 - Particulars of Requisition (Requisition order no.)
 - Description of Goods
 - Quantity Issued
 - Initials of Issuing Officer
 - Initials of Receiving Officer

A separate register may be kept where the volume of issues justifies a separate register for certain stores items. Supplies of Drugs, both into and out of store should be separately controlled (by the pharmacist) in compliance with the Purchasing and Storekeeping Procedure Manual for Area Health Services and Public Hospitals. The provisions of that Manual should also be observed in respect of Receipt and Custody of Stores.

Commitments Register

The Department of Health, NSW required the introduction of a formal commitments register (either manual or electronic) within each health organisation from 1 July 1988, with a view to facilitating:

- greater accountability at the “cost centre”, or point of order;

NSW HEALTH SYSTEM FEES AND CHARGES - IMPACT OF THE GOODS AND SERVICES TAX (GST)

In regard to the impact of the GST on the NSW Health System Fees and Charges the following is advised:

- **Fees and charges determined/reviewed by the NSW Health Department**
- A schedule of the fees/charges determined/reviewed by the Department, which are not subject to GST is at **Attachment I**.
- The fees/charges set by NSW Health that are taxable supplies or that Health Services are to consider for GST implications are as follows:
- **Charges for Health Records and Medical Reports (PD2006_050)**

Where revenue derived from the preparation of Medical Reports is in the context of the Medical Officers Rights of Private Practice the service is to be regarded as a taxable supply.

Where the income derived is treated as public hospital revenue, consideration is to be given as to whether it satisfies GST-free status under section 38-250 of the *A New Tax System (Goods and Services Tax) Act 1999* (GST Act).

ie. Supplies are GST-free if:

- the charge is less than 50% of the GST inclusive market value of the supply; or
- the charge is less than 75% of the cost to the supplier of providing the supply.

NB. Further details are contained in section 3.3 (pages 22 to 24) of the “NSW Health - Finance and Commercial Services - Tax Reform - GST Manual” which is available on the NSW Health Intranet.

All health services need to ensure that documentation/systems exist to compare the costs (including overheads) of providing health records and medical reports, and being able to assess the GST status as detailed above.

Where the Service is determined as being GST-free the rates at column A (below) apply.

or

Where the GST free test is not satisfied the service is therefore a taxable supply and the GST inclusive rates at column B (below) apply.

ACCOUNTING FOR FEES AND OTHER INCOME

3.68

	A Current Fee	B From Feb 2002 (including GST)
	\$	\$
Medical Reports		
- no further examination of the patient	220	241
- re-examination of the patient is required	314	345
- new medical practitioner/examination is required	566	622
- health professional other than a medical practitioner	220	241
Clinical Notes/Summary of Inquiries/Search Fee	30	32
Heath Records required to be produced by Subpoena		
- at least 5 working days' notice		50
- less than 5 working days' notice		75
- Plus a photocopying charge of \$0.25 per page		
Photocopying charge (per page) (number of pages being charged multiplied by 27 cents with total rounded down to nearest 5 cents)	0.25	0.27

- **Public Hospital Accommodation Charges**

Public Hospital Accommodation Charges are GST-free under section 38-20 of the GST Act except for taxable services eg cosmetic surgery not covered by Medicare (refer section 38-7 of the GST Act).

Where public hospital accommodation is provided for a taxable supply there is to be no grossing up of the approved bed day charge, however 1/11th is payable as GST.

- **Accommodation and Meal charges for Parents, Relatives or Friends of Patients**
(PD2014_020)

Accommodation fees are GST-free if: (section 38-250 of the GST Act refers) ie.

- the charge is less than 75% of the GST inclusive market value of the supply; or
- the charge is less than 75% of the cost to the supplier of providing the accommodation.

Supplies (eg **Meals**) are GST-free if: (section 38-250 of the GST Act refers) ie.

- the charge is less than 50% of the GST inclusive market value of the supply; or
- the charge is less than 75% of the cost to the supplier of providing the meal.

NB. Further details are contained in section 3.3 (pages 22 to 24) of the "NSW Health - Finance and Commercial Services - Tax Reform - GST Manual" which is available on the NSW Health Intranet.

Based upon the benchmark values contained in DEWRSB (Department of Employment, Workplace Relations and Small Business) advice No 1999/7, current Accommodation and Meal charges above are deemed to be GST free ie

	Current Fee
	\$
Accommodation Only (excluding meals)	
- self contained units	30
- other	15
Meals (maximum per meal per person)	5

- **Fees and charges set/reviewed by Area Health Services/Hospitals**

- Treasury Circular No. 00/06, advises the NSW Government's policy on adjusting the prices of government goods and services to reflect the impact of the GST, has issued to Area Health Services (copy attached). Area Health Services are to ensure compliance with the contents of this circular in regard to the fees and charges set/reviewed locally.

- In determining the taxable status of Meals on Wheels the following needs to be considered.

1. Supply of meals **to an individual.**

The Commonwealth Minister for Aged Care has made a determination under section 38-30(4) (Community Care) of the GST Act that charges for the supply of meals are GST-free.

1. Supply of meals **to a "Meals on Wheels" organisation.** (See also page 3.52)

Supply of Meals on Wheels is GST free if:

- the provisions of section 38-250 (nominal consideration etc.) of the GST Act are satisfied.

ie.

- the charge is less than 50% of the GST inclusive market value of the supply; or
- the charge is less than 75% of the cost to the supplier of providing the meal.

NB. Further details are contained in section 3.3 (pages 22 to 24) of the "NSW Health - Finance and Commercial Services - Tax Reform - GST Manual" which is available on the NSW Health Intranet.

If section 38-250 is not satisfied then the provision of meals to a Meals on Wheels Organisation is a taxable supply.

Area Health Services are to review the current rates of charge for Meals on Wheels in accordance with the above advice and the Treasury circular.

- **Ambulance Services** are GST free under section 38-10 of the GST Act in all cases where a person is transported as part of their treatment eg primary responses and inter hospital transports.

Provision of an Ambulance Service presence at events conducted by organisations (eg sporting events) are a taxable supply and current rates should be grossed up in accordance with the Treasury Circular. Where it is necessary to transport a person as part of their treatment at such an event) the transport is GST free.

Freedom of Information (FOI) requests

It is now confirmed that a Division 81 Determination has been approved in relation to FOI requests which renders fees/charges for these reports 'out of scope' of the GST. Accordingly the Department's advice of 10 July 2000 not to gross up FOI rates for GST or provide 1/11th of FOI payments to the ATO is confirmed.

Health Records required to be produced by Subpoena

The Attorney General's Department has been granted a Division 81 Determination in respect of documents required to be produced by subpoena which renders these fees 'out of scope' of the GST. Accordingly the rates at column A (GST exclusive) of the Department's letter of 10 July 2000 are to apply in relation to Health Records required to be produced by Subpoena retrospectively from 1 July 2000.

Should you have any enquiries concerning this matter they may be directed to Trevor Smith on (02) 9391 9158.

PAYMENT TO VISITING MEDICAL OFFICERS (76/317 as amended)

It has been brought to the attention of the Department that in some cases where doctors providing services to public patients are practising in partnership, or there is a relationship between such doctors of employer and employee, accounts for the services of all doctors are being issued in the name of one doctor or the partnership concerned.

Areas/hospitals should require and obtain a separate statement of account from each appointee in respect of the services personally rendered by the appointee. (See more hereunder.)

This does not preclude the area/hospital obtaining from a doctor an appropriate direction for payment where the terms of his/her contractual arrangements with another or others preclude payment to him/her personally. That is, a doctor may give a written authority that any moneys due by the hospital be paid to another person or other persons. The authority may either have effect for a particular month's accounts or be for an indefinite period.

The following policy should be adhered to by all areas/hospitals:

- Every doctor, **who is not** a salaried member of the medical staff of the hospital, who provides medical care to public patients shall be individually appointed as a Visiting Medical Officer by the CE, or delegate, of the area health service and Royal Alexandra Hospital for Children under a written service contract unless section 85 as listed hereunder is applied in respect to the service contract.
- Such appointments shall be made by resolution of the Board and be recorded in the minutes of the meeting at which the resolutions were passed.
- Each Visiting Medical Officer will render accounts individually.

The method of payment has been so determined because the contract is between the practitioner and the relevant area health service/public hospital.

Note: Under section 85 *Health Services Act 1997* “a medical practitioner who a public health organisation wishes to appoint as a visiting medical officer may elect to be appointed under a service contract entered into between the organisation and the medical practitioner’s practice company”. No such election may be made unless the medical practitioner’s practice company carries public liability and medical indemnity insurance to a level approved by the Department from time to time.

Index

A

ABNORMAL - EXTRAORDINARY ITEMS - NOTES.....	8.54
ABNORMAL ITEMS - REVENUES AND EXPENSES.....	8.73
ACCOMMODATION - HEALTH OWNED - EXTERNAL ORGANISATIONS	3.22
ACCOMMODATION - MARKET RENTAL - HEALTH OWNED	3.74
ACCOUNT - PUBLIC CONTRIBUTIONS TRUST.....	6.6
ACCOUNTING - AUTHORISATION - ENTITIES - FUNDRAISING	1.23
ACCOUNTING - COLLECTIONS - MULTI COIN - TELEPHONES.....	3.29
ACCOUNTING - EXPENDITURE	4.10
ACCOUNTING - LIABILITIES - ACCRUAL ACCOUNTING	8.37
ACCOUNTING - RECORDS - MICROFILMING	7.26
ACCOUNTING - SERVICES - ORGANISATIONS.....	3.21
ACCOUNTING AND REPORTING - BUSINESS UNITS.....	9.5
ACCOUNTING FOR ASSETS - ACCOUNTING - REVALUATIONS	8.25
ACCOUNTING FOR ASSETS - ACQUISITION.....	8.16
ACCOUNTING FOR ASSETS - ACQUISITION COSTS.....	8.26
ACCOUNTING FOR ASSETS - ADDITIONS	8.36
ACCOUNTING FOR ASSETS - CALCULATION - DEPRECIATION	8.30
ACCOUNTING FOR ASSETS - CATEGORY (A) ASSETS.....	8.19
ACCOUNTING FOR ASSETS - CATEGORY (B1) AND (B2) ASSETS	8.19
ACCOUNTING FOR ASSETS - CATEGORY (C) ASSETS.....	8.20
ACCOUNTING FOR ASSETS - CHOICE.....	8.30
ACCOUNTING FOR ASSETS - CLASSIFICATION.....	8.18, 8.28
ACCOUNTING FOR ASSETS - DEFINITION	8.15
ACCOUNTING FOR ASSETS - DEPRECIATION	8.29
ACCOUNTING FOR ASSETS - DEPRECIATION - RATES.....	8.30
ACCOUNTING FOR ASSETS - DONATED	8.26
ACCOUNTING FOR ASSETS - ELECTRONIC - EQUIPMENT - NETWORK.....	8.32
ACCOUNTING FOR ASSETS - EXPENDITURES - CARRIED FORWARD	8.33
ACCOUNTING FOR ASSETS - FUNCTIONAL CATEGORIES.....	8.17
ACCOUNTING FOR ASSETS - HERITAGE	8.17
ACCOUNTING FOR ASSETS - HOLDING - COSTS	8.33
ACCOUNTING FOR ASSETS - INFRASTRUCTURE.....	8.17
ACCOUNTING FOR ASSETS - INVENTORIES.....	8.34
ACCOUNTING FOR ASSETS - INVESTMENTS.....	8.28, 8.35
ACCOUNTING FOR ASSETS - JOINT CONTROL	8.16
ACCOUNTING FOR ASSETS - LEASES.....	8.35
ACCOUNTING FOR ASSETS - LONG LIVES.....	8.33
ACCOUNTING FOR ASSETS - MAINTENANCE AGREEMENTS	8.16
ACCOUNTING FOR ASSETS - MATERIALITY	8.31
ACCOUNTING FOR ASSETS - MOTOR VEHICLES	8.32
ACCOUNTING FOR ASSETS - NATURAL RESOURCES	8.28
ACCOUNTING FOR ASSETS - OBJECTIVES.....	8.15
ACCOUNTING FOR ASSETS - PROPERTY - PLANT - EQUIPMENT.....	8.36
ACCOUNTING FOR ASSETS - PUBLIC LANDS	8.28
ACCOUNTING FOR ASSETS - RECEIVABLES	8.34
ACCOUNTING FOR ASSETS - RECORDING - RECOGNITION.....	8.16
ACCOUNTING FOR ASSETS - RESEARCH/DEVELOPMENT - COSTS	8.33
ACCOUNTING FOR ASSETS - RESTRICTED USE	8.17
ACCOUNTING FOR ASSETS - RESTRUCTURING	8.29
ACCOUNTING FOR ASSETS - SOURCES - VALUATION.....	8.24
ACCOUNTING FOR ASSETS - SPECIFIC ISSUES.....	8.33
ACCOUNTING FOR ASSETS - TIMING - REVALUATIONS.....	8.25
ACCOUNTING FOR ASSETS - VALUATION	8.18

ACCOUNTING FOR ASSETS - VALUATION - LAND	8.22
ACCOUNTING FOR EXPENDITURE - EMPLOYEES EARNINGS	4.11
ACCOUNTING FOR EXPENDITURE - GENERAL LEDGER.....	4.10
ACCOUNTING FOR EXPENDITURE - PATIENTS FEES	4.10
ACCOUNTING FOR EXPENDITURE - SUBSIDIARY LEDGERS	4.10
ACCOUNTING FOR EXPENDITURE - SUPERANNUATION REPAYMENTS.....	4.11
ACCOUNTING FOR FEES AND OTHER INCOME - REVENUE	SECTION 3
ACCOUNTING FOR LIABILITIES - RECOGNITION	8.37
ACCOUNTING FOR PURCHASES AND PAYMENTS	SECTION 4
ACCOUNTING POLICIES - REVENUES AND EXPENSES - SUMMARY	8.65
ACCOUNTING PROCEDURES	2.19
ACCOUNTING PROCEDURES FOR SPECIAL PURPOSES & TRUST FUND.....	SECTION 6
ACCOUNTING RECORDS	SECTION 1
ACCOUNTING RECORDS - ALTERNATIVE STOCKTAKING.....	1.8
ACCOUNTING RECORDS - INTERNAL CONTROL - GENERAL.....	7.17
ACCOUNTING RECORDS - INTRODUCTION	1.1
ACCOUNTING REQUIREMENTS - SPECIAL PURPOSES AND TRUST FUND.....	6.1
ACCOUNTING REVALUATIONS - ACCOUNTING FOR ASSETS.....	8.25
ACCOUNTING TO DOCTORS - PRIVATE PRACTICE FUNDS TRUST ACCOUNT	6.13
ACCOUNTS - AUTHORITY - PAY.....	4.6
ACCOUNTS - FINANCIAL STATEMENTS - CERTIFICATION	8.59
ACCOUNTS - LEDGER	1.3
ACCOUNTS - PAYMENT - PREPARATION	4.4
ACCOUNTS - TRUST LEDGER (LIABILITY).....	6.7
ACCOUNTS AND AUDIT DETERMINATION DIRECTIVES - ACCRUAL ACC.....	8.86
ACCOUNTS OPENED - PRIVATE PRACTICE FUNDS TRUST ACCOUNT	6.12
ACCRUAL ACCOUNTING - ACCOUNTING - LIABILITIES	8.37
ACCRUAL ACCOUNTING - ACCOUNTS AND AUDIT DET. DIRECTIVES.....	8.86
ACCRUAL ACCOUNTING - APPLICATION - MANUAL AND OPERATIVE DATE.....	8.9
ACCRUAL ACCOUNTING - APPLICATION - MATERIALITY	8.9
ACCRUAL ACCOUNTING - ASSETS - OVERVIEW	8.15
ACCRUAL ACCOUNTING - ASSETS AND LIABILITIES.....	8.14
ACCRUAL ACCOUNTING - AUSTRALIAN STANDARDS.....	8.8
ACCRUAL ACCOUNTING - BACKGROUND.....	8.4
ACCRUAL ACCOUNTING - BUDGET SECTOR AGENCIES	8.90
ACCRUAL ACCOUNTING - CHANGES - EQUITY.....	8.55
ACCRUAL ACCOUNTING - CONSOLIDATION - ANNUAL STATEMENTS	8.45
ACCRUAL ACCOUNTING - CONSOLIDATION - FINANCIAL STATEMENTS	8.46
ACCRUAL ACCOUNTING - CONSOLIDATION - INFORMATION.....	8.46
ACCRUAL ACCOUNTING - CONTENT - FINANCIAL STATEMENTS.....	8.52
ACCRUAL ACCOUNTING - DEFINITION.....	8.6, 8.9
ACCRUAL ACCOUNTING - DISTINGUISHING BETWEEN FUNDS.....	1.1
ACCRUAL ACCOUNTING - EFFECT - CHANGE	8.7
ACCRUAL ACCOUNTING - EXCLUDED - PUBLIC SECTOR - AGENCIES	8.93
ACCRUAL ACCOUNTING - FINANCIAL REPORTING	8.44, 8.8
ACCRUAL ACCOUNTING - FINANCIAL REPORTING DIRECTIVES.....	8.8
ACCRUAL ACCOUNTING - FINANCIAL STATEMENTS	8.59
ACCRUAL ACCOUNTING - FINANCIAL STATEMENTS - CONTENT	8.47
ACCRUAL ACCOUNTING - GENERAL - GOVERNMENT - AGENCIES.....	8.91
ACCRUAL ACCOUNTING - LANGUAGE - MONETARY AMOUNTS.....	8.9
ACCRUAL ACCOUNTING - POLICIES	8.52
ACCRUAL ACCOUNTING - PRELIMINARY	8.8
ACCRUAL ACCOUNTING - PROVISIONS - ASSETS	8.55
ACCRUAL ACCOUNTING - PURPOSE	8.5, 8.8
ACCRUAL ACCOUNTING - REFERENCE MATERIAL	8.88
ACCRUAL ACCOUNTING - REVENUES - EXPENSES.....	8.39
ACCRUAL ACCOUNTING - STATE CONSOLIDATION.....	8.59
ACCRUAL ACCOUNTING - STATE GOVERNMENT - TRADING ENTERPRISES	8.92

ACCRUAL ACCOUNTING - SUPPLEMENTARY - FINANCIAL INFORMATION	8.55
ACCRUAL ACCOUNTING STANDARDS AND PROCEDURES	SECTION 8
ACCURACY - ON-LINE ENVIRONMENT - PROCESSING CONTROLS.....	7.14
ACQUISITION - ACCOUNTING FOR ASSETS.....	8.16
ACQUISITION COSTS - ACCOUNTING FOR ASSETS.....	8.26
AD HOC REQUESTS - FUNDING.....	3.60
ADDITIONS - ACCOUNTING FOR ASSETS	8.36
ADEQUATE DOCUMENTATION - DOCUMENTATION CONTROLS	7.15
ADMISSION - PATIENTS MONEY AND PROPERTY	2.3
AGENCIES - ACCRUAL ACCOUNTING - EXCLUDED - PUBLIC SECTOR	8.93
AGENCIES - ACCRUAL ACCOUNTING - GENERAL - GOVERNMENT.....	8.91
ALTERNATIVE STOCKTAKING.....	1.8
AMENITIES ACCOUNTS - PATIENTS.....	2.21
ANNUAL STATEMENTS - ACCRUAL ACCOUNTING - CONSOLIDATION	8.45
APPENDIX 2 - HOUSE OPERATING ACCOUNT - FINANCIAL STATEMENT.....	1.20
APPENDIX 3 - GENERAL PROCEDURES - RECEIPTING AND BANKING.....	1.21
APPENDIX A - CHEQUE SIGNING MACHINE - CONTROL REGISTER.....	4.24
APPLICATION - EXEMPTION - STAMP DUTIES OFFICE.....	2.11
APPLICATION - MANUAL AND OPERATIVE DATE - ACCRUAL ACCOUNTING.....	8.9
APPLICATION - MATERIALITY - ACCRUAL ACCOUNTING	8.9
APPLICATION - MONEYS - CONDITIONS.....	6.7
AREA/HOSPITAL - REPORTING ENTITY - REVENUES AND EXPENSES.....	8.65
ASSET REGISTERS - GENERAL.....	1.16
ASSETS - ACCRUAL ACCOUNTING - PROVISIONS	8.55
ASSETS - OVERVIEW - ACCRUAL ACCOUNTING	8.15
ASSETS - REGISTERS	1.16
ASSETS - REVENUES AND EXPENSES - DISPOSAL	8.72
ASSETS - REVENUES AND EXPENSES - SALES.....	8.40
ASSETS - VALUATION - NON-CURRENT - FAIR VALUE	8.94
ASSETS AND LIABILITIES - ACCRUAL ACCOUNTING.....	8.14
AUDIT - COMMITTEE.....	7.27
AUDIT - PRIVATE PRACTICE TRUST FUNDS ACCOUNTS	6.14
AUDIT STATEMENT - FINANCIAL STATEMENTS.....	8.60
AUSTRALIAN STANDARDS - ACCRUAL ACCOUNTING.....	8.8
AUTHORISATION - ENTITIES - FUNDRAISING - ACCOUNTING	1.23
AUTHORITY - FINANCIAL REPORTING DIRECTIVES	8.8
AUTHORITY - INCUR EXPENDITURE.....	4.1
AUTHORITY - PAY - ACCOUNTS.....	4.6

B

BACKGROUND - ACCRUAL ACCOUNTING.....	8.4
BANK ACCOUNTS - DEBIT TAX	2.12
BANK ACCOUNTS - LODGEMENTS - SALARY.....	4.10
BANK OVERDRAFTS.....	2.24
BANK RECONCILIATION - PRIVATE PRACTICE FUNDS TRUST ACCOUNTS	6.14
BANKING - MONEYS RECEIVED.....	2.7
BARTER TRANSACTIONS - PRIVATE SECTOR FINANCING	1.30
BEQUESTS - GIFTS OF SHARES.....	6.9
BOARD AND LODGING - GENERAL.....	1.15
BORROWINGS - REVENUES AND EXPENSES.....	8.76
BUDGET SECTOR AGENCIES - ACCRUAL ACCOUNTING	8.90
BUDGET SECTOR AGENCIES - GROUP SERVICES/COMMERCIALISATIONS.....	9.1
BUSINESS ACTIVITY STATEMENTS - NSW HEALTH STANDARDS.....	4.165
BUSINESS UNITS - ACCOUNTING AND REPORTING.....	9.5

C

CALCULATION - DEPRECIATION - ACCOUNTING FOR ASSETS	8.30
--	------

CANTEENS - PURCHASES	2.16
CAPITAL - REVENUES AND EXPENSES - REVENUE	8.41
CAPITAL WORKS - FUNDING.....	3.18
CAPITAL WORKS - IN PROGRESS - REVENUES AND EXPENSES	8.79
CARRIED FORWARD - ACCOUNTING FOR ASSETS - EXPENDITURES	8.33
CASH - REVENUES AND EXPENSES - CURRENT ASSETS	8.73
CASH - VALUABLES - PATIENTS MONEY AND PROPERTY	2.3
CASH FLOW - FINANCIAL STATEMENTS - STATEMENT.....	8.64
CASH FLOW - STATEMENT	8.50
CASH FLOW - STATEMENT - REVENUES AND EXPENSES - NOTE.....	8.82
CASH HANDLING - CHECKLIST.....	7.22
CASH HANDLING - CHECKLIST - HOSPITALS OVER 100 ADA.....	7.24
CASH HANDLING - CHECKLIST - HOSPITALS UNDER 100 ADA	7.22
CATEGORY (A) ASSETS - ACCOUNTING FOR ASSETS.....	8.19
CATEGORY (B1) AND (B2) ASSETS - ACCOUNTING FOR ASSETS	8.19
CATEGORY (C) ASSETS - ACCOUNTING FOR ASSETS.....	8.20
CERTIFICATION - ACCOUNTS - FINANCIAL STATEMENTS	8.59
CHANGE - ACCRUAL ACCOUNTING - EFFECT	8.7
CHANGES - EQUITY - ACCRUAL ACCOUNTING.....	8.55
CHARGES - GST - FEES	3.67
CHARGING POLICY - CLINICALLY REQUIRED - GENETICS TESTS.....	9.24.1
CHARITABLE FUNDRAISING ACTIVITIES - REVENUES AND EXPENSES.....	8.83
CHART OF ACCOUNTS.....	SECTION 10
CHECKLISTS - CASH HANDLING.....	7.22
CHEQUES - DISHONOURED.....	2.10
CHEQUES - MISAPPROPRIATED.....	2.9
CHEQUES - OPENING.....	2.9, 4.8
CHEQUES - REPLACEMENT - STOPPAGE - PAYMENT.....	2.8
CHEQUES - SIGNING MACHINES	4.8
CHEQUES - SIGNING MACHINES - CONTROL REGISTER - APPENDIX A	4.24
CHEQUES - STALE.....	2.10
CHEQUES DRAWN - HEALTH ORGANISATION - STAMP DUTY	2.11
CHOICE - ACCOUNTING FOR ASSETS.....	8.30
CHRISTMAS PRESENTS - PURCHASES.....	2.18
CLASSIFICATION - ACCOUNTING FOR ASSETS.....	8.18, 8.28
CLINICAL TRAINING - GRANTS - POSTGRADUATE	3.72
CLINICALLY REQUIRED - GENETICS TESTS - CHARGING POLICY.....	9.24.1
CLOSURE OF HEALTH ORGS - RETENTION/DISPOSAL RECORDS	1.9
CLOTHING - PURCHASES	2.16
COLLECTIONS - MULTI COIN - TELEPHONES - ACCOUNTING.....	3.29
COMMISSIONER OF TAXATION - PAYMENT - INCOME TAX DEDUCTIONS	4.15
COMMITTEE - AUDIT.....	7.27
COMMUNICATIONS - INTERNAL CONTROL - INTERNAL AUDIT	7.22
COMPUTER BASED FINANCIAL SYSTEMS - DEFINITION - TERMS.....	7.2
COMPUTER BASED FINANCIAL SYSTEMS - INTERNAL CONTROL.....	7.2
COMPUTER BASED FINANCIAL SYSTEMS - PROJECT MANAGER.....	7.2
COMPUTER BASED FINANCIAL SYSTEMS - SYSTEM ADMINISTRATOR.....	7.2
COMPUTER BASED FINANCIAL SYSTEMS - USER MANAGER.....	7.2
CONDITIONS - APPLICATION - MONEYS.....	6.7
CONSOLIDATION - ANNUAL STATEMENTS - ACCRUAL ACCOUNTING	8.45
CONSOLIDATION - FINANCIAL REPORTING.....	8.45
CONSOLIDATION - FINANCIAL STATEMENTS - ACCRUAL ACCOUNTING	8.46
CONSOLIDATION - INFORMATION - ACCRUAL ACCOUNTING	8.46
CONTENT - ACCRUAL ACCOUNTING - FINANCIAL STATEMENTS.....	8.47
CONTENT - FINANCIAL STATEMENTS - ACCRUAL ACCOUNTING.....	8.52
CONTINGENT LIABILITIES - REVENUES AND EXPENSES.....	8.77
CONTRIBUTIONS - GRANTS - REVENUES AND EXPENSES.....	8.40
CONTROL - FUNDRAISING - ACCOUNTING - AUTHORISATION	1.23
CONTROL REGISTER - APPENDIX A - CHEQUE SIGNING MACHINE	4.24

CORRECTION - ERRORS.....	1.9
COSTS - ACCOUNTING FOR ASSETS - HOLDING	8.33
COSTS - ACCOUNTING FOR ASSETS - RESEARCH/DEVELOPMENT	8.33
CREDITORS - REVENUES AND EXPENSES.....	8.76
CURRENT ASSETS - CASH - REVENUES AND EXPENSES	8.73
CURRENT ASSETS - INVENTORIES - REVENUES AND EXPENSES.....	8.74
CURRENT ASSETS - RECEIVABLES - REVENUES AND EXPENSES	8.74
CUSTODY - RECEIPTS - ISSUE - USAGE	2.1

D

DEBIT TAX - BANK ACCOUNTS	2.12
DECEASED - DISCHARGED - PATIENTS MONEY AND PROPERTY.....	2.5
DEFINITIONS - ACCOUNTING FOR ASSETS	8.15
DEFINITIONS - ACCRUAL ACCOUNTING.....	8.6, 8.9
DEFINITIONS - RECEIPTS.....	2.1
DEFINITIONS - TERMS - COMPUTER BASED FINANCIAL SYSTEMS.....	7.2
DEPRECIATION - ACCOUNTING FOR ASSETS	8.29
DEPRECIATION - ACCOUNTING FOR ASSETS - CALCULATION	8.30
DEPRECIATION - RATES - ACCOUNTING FOR ASSETS.....	8.30
DEVELOPMENT CONTROLS - INTERNAL CONTROL - INTERNAL AUDIT	7.3
DISASTER RECOVERY PLANS - INTERNAL CONTROL - INTERNAL AUDIT	7.8
DISBURSEMENT - FUNDS - NO 2 ACCOUNTS	4.28.1
DISCHARGED - PATIENTS MONEY AND PROPERTY - DECEASED.....	2.5
DISHONOURED - CHEQUES.....	2.10
DISPOSALS - ASSETS - REVENUES AND EXPENSES	8.72
DISPOSALS - UNCLAIMED - SALARIES - WAGES	2.10
DISTINGUISHING - REVENUES AND EXPENSES.....	8.41
DISTINGUISHING BETWEEN FUNDS.....	1.1
DISTINGUISHING BETWEEN FUNDS - ACCRUAL ACCOUNTING.....	1.1
DOCUMENTATION CONTROLS - ADEQUATE DOCUMENTATION	7.15
DOCUMENTATION CONTROLS - INTERNAL CONTROL - INTERNAL AUDIT.....	7.15
DONATIONS - GIFTS-IN-KIND	6.8
DONATIONS - REVENUES AND EXPENSES.....	8.72
DOUBTFUL/BAD DEBTS - REVENUES AND EXPENSES	8.43

E

EDIT CONTROLS - PROCESSING CONTROLS.....	7.12
EFFECT - CHANGE - ACCRUAL ACCOUNTING	8.7
ELECTRONIC - EQUIPMENT - NETWORK - ACCOUNTING FOR ASSETS.....	8.32
EMPLOYEE - EXPENSES - REVENUES AND EXPENSES.....	8.42, 8.69
EMPLOYEES - ACCOUNTING FOR SPENDING - SUPER. REPAYMENTS	4.11
EMPLOYEES - EARNINGS - ACCOUNTING FOR EXPENDITURE	4.11
ENTITIES - FUNDRAISING - ACCOUNTING - AUTHORISATION	1.23
ENTITLEMENT/DISCRETIONARY - GRANTS - REVENUES AND EXPENSES	8.40
ENTITLEMENTS - SES AND OTHER OFFICERS	4.12
EQUIPMENT - ACCOUNTING FOR ASSETS - PROPERTY - PLANT.....	8.36
EQUIPMENT - INTERNAL AUDIT - SECURITY - RECORDS.....	7.8
EQUIPMENT - INTERNAL CONTROL - GENERAL - PROPERTY - PLANT	7.17
EQUIPMENT - NETWORK - ACCOUNTING FOR ASSETS - ELECTRONIC.....	8.32
EQUIPMENT - PURCHASE	6.11.1
EQUITY - ACCRUAL ACCOUNTING - CHANGES.....	8.55
EQUITY - REVENUES AND EXPENSES	8.77
ERRORS - CORRECTION.....	1.9
EXCLUSIONS - PUBLIC SECTOR - AGENCIES - ACCRUAL ACCOUNTING	8.93
EXEMPTION - STAMP DUTIES OFFICE.....	2.11
EXPENDITURE - ACCOUNTING	4.10
EXPENDITURE - MISCELLANEOUS.....	2.20

EXPENDITURE - PATIENTS AMENITIES ACCOUNT - ITEMS/AREAS	2.22
EXPENDITURE - TRUST ACCOUNTS.....	2.14
EXPENDITURES - CARRIED FORWARD - ACCOUNTING FOR ASSETS	8.33
EXPENSES - ACCRUAL ACCOUNTING - REVENUES	8.39
EXPENSES - REVENUE AND EXPENSES - EMPLOYEE	8.42, 8.69
EXTERNAL ORGANISATIONS - ACCOMMODATION - HEALTH OWNED	3.22
EXTRAORDINARY ITEMS - NOTES - ABNORMAL.....	8.54

F

FAIR VALUE - ASSETS - VALUATION - NON-CURRENT	8.94
FEES - CHARGES - GST	3.67
FEES - PATIENTS.....	3.16
FEES COLLECTED - PRIVATE PRACTICE FUNDS TRUST ACCOUNT	6.12
FINANCE COMMITTEE	2.25
FINANCIAL AND STATISTICAL REPORTS - REFERENCE SHEET.....	SECTION 5
FINANCIAL INFORMATION - ACCRUAL ACCOUNTING - SUPPLEMENTARY	8.55
FINANCIAL INSTITUTIONS DUTY - EXEMPTION.....	2.11
FINANCIAL MANAGEMENT ISSUES.....	2.24
FINANCIAL POSITION - FINANCIAL STATEMENTS - STATEMENT.....	8.62
FINANCIAL PROCEDURES - GROUP HOMES	1.13
FINANCIAL REPORTING - ACCRUAL ACCOUNTING	8.44, 8.8
FINANCIAL REPORTING - CONSOLIDATION.....	8.45
FINANCIAL REPORTING DIRECTIVES - ACCRUAL ACCOUNTING.....	8.8
FINANCIAL STATEMENTS - ACCRUAL ACCOUNTING	8.59
FINANCIAL STATEMENTS - ACCRUAL ACCOUNTING - CONSOLIDATION	8.46
FINANCIAL STATEMENTS - ACCRUAL ACCOUNTING - CONTENT.....	8.52
FINANCIAL STATEMENTS - APPENDIX 2 - HOUSE OPERATING ACCOUNT.....	1.20
FINANCIAL STATEMENTS - AUDIT STATEMENT.....	8.60
FINANCIAL STATEMENTS - CASH FLOW	8.64
FINANCIAL STATEMENTS - CERTIFICATION - ACCOUNTS.....	8.59
FINANCIAL STATEMENTS - CONTENT - ACCRUAL ACCOUNTING.....	8.47
FINANCIAL STATEMENTS - FINANCIAL POSITION.....	8.62
FINANCIAL STATEMENTS - NOTES.....	8.52
FINANCIAL STATEMENTS - OPERATING STATEMENT.....	8.63
FINANCIAL STATEMENTS - SCHEDULES.....	8.59
FINANCIAL STATEMENTS - SPECIAL PURPOSES AND TRUST FUND	6.6
FINANCIAL SYSTEMS - INTERNAL CONTROLS - COMPUTER BASED	7.2
FINANCIAL TRANSACTIONS FOR PATIENTS - HEALTH EMPLOYEES.....	2.26
FINANCIAL YEAR - PRIVATE PRACTICE TRUST ACCOUNTS	6.14
FOOD - PAYMENT.....	1.16
FORMAT - OPERATING STATEMENT	8.49
FORMATION - OPERATION - SUBSIDIARY COMPANIES.....	1.24
FRANKING MACHINES - POSTAL STAMPS - OFFICIAL PURPOSES	4.12
FUNCTIONAL CATEGORIES - ACCOUNTING FOR ASSETS.....	8.17
FUND - SAMARITAN.....	6.10
FUNDING - AD HOC REQUESTS.....	3.60
FUNDING - CAPITAL WORKS.....	3.18
FUNDING - PATHOLOGY SERVICES	9.18
FUNDRAISING - ACCOUNTING - AUTHORISATION - ENTITIES	1.23
FUNDS - DISTINGUISHING BETWEEN.....	1.1
FUNDS - INVESTMENT.....	3.29, 6.8
FUNDS - LOCAL	3.21
FUNDS - NO 2 ACCOUNTS - DISBURSEMENT	4.28.1
FUNDS - PATIENTS WITHOUT	2.19

G

GENERAL - ACCOUNTING RECORDS - INTERNAL CONTROL.....	7.17
GENERAL - ASSET REGISTERS.....	1.16
GENERAL - BOARD AND LODGING.....	1.15
GENERAL - GOVERNMENT - AGENCIES - ACCRUAL ACCOUNTING.....	8.91
GENERAL - INTERNAL CONTROL.....	7.16
GENERAL - INVESTMENTS - INTERNAL CONTROL.....	7.18
GENERAL - MONEYS - INTERNAL CONTROL.....	7.19
GENERAL - ORGANISATION - INTERNAL CONTROL.....	7.16
GENERAL - PATIENTS AMENITIES ACCOUNT.....	2.21
GENERAL - PAYMENT - RENTAL.....	1.16
GENERAL - PAYMENT FOOD MISCELLANEOUS ITEMS.....	1.16
GENERAL - PAYROLL - PERSONNEL - INTERNAL CONTROL.....	7.19
GENERAL - PROPERTY - PLANT - EQUIPMENT - INTERNAL CONTROL.....	7.17
GENERAL - SPECIAL PURPOSES AND TRUST FUND.....	6.1
GENERAL - STOCKS - INTERNAL CONTROL.....	7.18
GENERAL - STOCKTAKING - INTERNAL CONTROL.....	7.18
GENERAL LEDGER - ACCOUNTING FOR EXPENDITURE.....	4.10
GENERAL PROCEDURES - RECEIPTING AND BANKING - APPENDIX 3.....	1.21
GENETICS TESTS - CHARGING POLICY - CLINICALLY REQUIRED.....	9.24.1
GIFTS OF SHARES - BEQUESTS.....	6.9
GIFTS-IN-KIND - DONATIONS.....	6.8
GOODS AND SERVICES - ORDERING.....	4.3
GOODS AND SERVICES - REVENUES AND EXPENSES.....	8.70
GOODS AND SERVICES - TREATMENT OF RIGHTS OF PRIVATE PRACTICE.....	4.25
GOVERNMENT AGENCIES - ACCRUAL ACCOUNTING - GENERAL.....	8.91
GOVERNMENT FACILITIES - BARTER TRANSACTIONS.....	1.30
GRANTS - POSTGRADUATE - CLINICAL TRAINING.....	3.72
GRANTS - REVENUES AND EXPENSES - CONTRIBUTIONS.....	8.40
GRANTS - REVENUES AND EXPENSES - ENTITLEMENT/DISCRETIONARY.....	8.40
GRANTS - SUBSIDIES - REVENUES AND EXPENSES.....	8.71
GROUP - PURCHASES.....	2.18
GROUP HOMES - FINANCIAL PROCEDURES.....	1.13
GROUP SERVICES/COMMERCIALISATIONS.....	SECTION 9
GROUP SERVICES/COMMERCIALISATIONS - BUDGET SECTOR ENTITIES.....	9.1
GROUP SERVICES/COMMERCIALISATIONS - INTRODUCTION.....	9.1
GROUP SERVICES/COMMERCIALISATIONS - REVISED POLICY.....	9.4
GST - FEES - CHARGES.....	3.67
GST TREATMENT - RIGHTS OF PRIVATE PRACTICE.....	4.25
GUIDELINES - PROSECUTION POLICY.....	1.35
GUIDELINES - SUBSIDIARY COMPANIES - STATUTORY AUTHORITIES.....	1.24

H

HEALTH EMPLOYEES - FINANCIAL TRANSACTIONS FOR PATIENTS.....	2.26
HEALTH ORGANISATIONS - STAMP DUTY - CHEQUES DRAWN.....	2.11
HEALTH OWNED - ACCOMMODATION - MARKET RENTAL.....	3.74
HEALTH OWNED - EXTERNAL ORGANISATIONS - ACCOMMODATION.....	3.22
HERITAGE - ACCOUNTING FOR ASSETS.....	8.17
HOLDING - COSTS - ACCOUNTING FOR ASSETS.....	8.33
HOSPAY/COMPUTERISED - SALARY SYSTEM.....	7.21
HOSPITALS - MENTAL HEALTH ACT.....	2.13
HOSPITALS - OVER 100 ADA - CASH HANDLING CHECKLIST.....	7.24
HOSPITALS UNDER 100 ADA - CASH HANDLING CHECKLIST.....	7.22
HOUSE FINANCES - MANAGING.....	1.13
HOUSE OPERATING ACCOUNT - FINANCIAL STATEMENT - APPENDIX 2.....	1.20

I

INCOME TAX DEDUCTIONS - COMMISSIONER OF TAXATION - PAYMENT 4.15
INCUR EXPENDITURE - AUTHORITY..... 4.1
INFORMATION - ACCRUAL ACCOUNTING - CONSOLIDATION 8.46
INFRASTRUCTURE - ACCOUNTING FOR ASSETS..... 8.17
INPUT CONTROLS - PROCESSING CONTROLS..... 7.10
INSURANCE - INDEMNITY - SENIOR MEDICAL PRACTITIONERS..... 4.163
INTERNAL AUDIT - COMMUNICATIONS - INTERNAL CONTROL..... 7.22
INTERNAL AUDIT - DEVELOPMENT CONTROLS - INTERNAL CONTROL..... 7.3
INTERNAL AUDIT - DISASTER RECOVERY PLAN - INTERNAL CONTROL..... 7.8
INTERNAL AUDIT - DOCUMENTATION CONTROLS - INTERNAL CONTROL..... 7.15
INTERNAL AUDIT - MICRO-COMPUTER CONTROLS - INTERNAL CONTROL..... 7.15
INTERNAL AUDIT - OPERATIONAL CONTROLS - INTERNAL CONTROL..... 7.5
INTERNAL AUDIT - ORGANISATIONAL CONTROLS - INTERNAL CONTROL..... 7.3
INTERNAL AUDIT - SECURITY - ON-LINE SYSTEMS..... 7.9
INTERNAL AUDIT - SECURITY - RECORDS - EQUIPMENT..... 7.8
INTERNAL CONTROL - AUDIT - SECURITY - EQUIPMENT 7.8
INTERNAL CONTROL - AUDIT - SECURITY - ON-LINE SYSTEMS 7.9
INTERNAL CONTROL - COMPUTER BASED FINANCIAL SYSTEMS..... 7.2
INTERNAL CONTROL - GENERAL 7.16
INTERNAL CONTROL - GENERAL - ACCOUNTING RECORDS..... 7.17
INTERNAL CONTROL - GENERAL - INVESTMENTS 7.18
INTERNAL CONTROL - GENERAL - MONEYS..... 7.19
INTERNAL CONTROL - GENERAL - ORGANISATION 7.16
INTERNAL CONTROL - GENERAL - PAYROLL - PERSONNEL..... 7.19
INTERNAL CONTROL - GENERAL - PROPERTY - PLANT - EQUIPMENT 7.17
INTERNAL CONTROL - GENERAL - STOCKS 7.18
INTERNAL CONTROL - GENERAL - STOCKTAKING 7.18
INTERNAL CONTROL - INTERNAL AUDIT - COMMUNICATIONS..... 7.22
INTERNAL CONTROL - INTERNAL AUDIT - DEVELOPMENT CONTROLS 7.3
INTERNAL CONTROL - INTERNAL AUDIT - DISASTER RECOVERY PLAN..... 7.8
INTERNAL CONTROL - INTERNAL AUDIT - DOCUMENTATION CONTROLS..... 7.15
INTERNAL CONTROL - INTERNAL AUDIT - MICRO-COMPUTER CONTROLS..... 7.15
INTERNAL CONTROL - INTERNAL AUDIT - OPERATIONAL CONTROLS..... 7.5
INTERNAL CONTROL - INTERNAL AUDIT - ORGANISATIONAL CONTROLS 7.3
INTERNAL CONTROL - INTERNAL AUDIT - PROCESSING CONTROLS 7.10
INTERNAL CONTROL AND INTERNAL AUDIT..... **SECTION 7**
INTERNAL CONTROL AND INTERNAL AUDIT - INTRODUCTION 7.1
INTRODUCTION - ACCOUNTING RECORDS 1.1
INTRODUCTION - GROUP SERVICES/COMMERCIALISATIONS 9.1
INTRODUCTION - INTERNAL CONTROL AND INTERNAL AUDIT..... 7.1
INVENTORIES - ACCOUNTING FOR ASSETS..... 8.34
INVENTORIES - REVENUES AND EXPENSES - CURRENT ASSET 8.74
INVESTMENT - FUNDS..... 3.29, 6.8
INVESTMENTS - ACCOUNTING FOR ASSETS..... 8.28, 8.35
INVESTMENTS - INTERNAL CONTROL - GENERAL 7.18
INVESTMENTS - REVENUES AND EXPENSES..... 8.73
ISSUE - USAGE - CUSTODY - RECEIPTS 2.1
ISSUE OF TAX INVOICES - PRIVATE PRACTICE FUNDS TRUST ACCOUNT 6.12
ITEMS/AREAS - EXPENDITURE - PATIENTS AMENITIES ACCOUNT 2.22

J

JOINT CONTROL - ACCOUNTING FOR ASSETS 8.16
JOURNALS..... 1.3

L

LAND - ACCOUNTING FOR ASSETS - VALUATION	8.22
LANGUAGE - MONETARY AMOUNTS - ACCRUAL ACCOUNTING.....	8.9
LEASES - ACCOUNTING FOR ASSETS.....	8.35
LEAVE - RECORDS	4.5
LEDGER GENERAL - ACCOUNTING FOR EXPENDITURE.....	4.10
LEDGERS - ACCOUNTS.....	1.3
LIABILITIES - ACCRUAL ACCOUNTING - ACCOUNTING	8.37
LIMITATIONS OF EXPENDITURE - PATIENTS AMENITIES ACCOUNT	2.23
LOCAL - FUNDS	3.21
LODGEMENTS - SALARY - BANK ACCOUNTS.....	4.10
LONG LIVES - ACCOUNTING FOR ASSETS.....	8.33
LONG SERVICE LEAVE - REVENUES AND EXPENSES.....	8.42

M

MACHINES - CHEQUE - SIGNING	4.8
MAINTENANCE - AGREEMENTS - ACCOUNTING FOR ASSETS	8.16
MANAGEMENT TRAILS - PROCESSING CONTROLS	7.14
MANAGING - HOUSE FINANCES	1.13
MANUAL AND OPERATIVE DATE - ACCRUAL ACCOUNTING - APPLICATION.....	8.9
MARKET RENTAL - HEALTH OWNED - ACCOMMODATION	3.74
MATERIALITY - ACCOUNTING FOR ASSETS	8.31
MATERIALITY - ACCRUAL ACCOUNTING - APPLICATION	8.9
MEDICAL PRACTITIONERS - PRIVATE PRACTICE GROUPS.....	4.158
MEDICAL PRACTITIONERS - REIMBURSE - INDEMNITY - INSURANCE	4.163
MENTAL HEALTH ACT - HOSPITALS.....	2.13
MICRO-COMPUTER CONTROLS - INTERNAL CONTROL - INTERNAL AUDIT.....	7.15
MICRO-FILMING - ACCOUNTING - RECORDS.....	7.26
MISAPPROPRIATED - CHEQUES.....	2.9
MISCELLANEOUS EXPENDITURE	2.20
MONETARY AMOUNTS - ACCRUAL ACCOUNTING - LANGUAGE.....	8.9
MONEY - PROPERTY - UNCLAIMED.....	2.6.1
MONEY - SHORT STAY PATIENTS	2.4.1
MONEYS - CONDITIONS - APPLICATION.....	6.7
MONEYS - INTERNAL CONTROL - GENERAL.....	7.19
MONEYS - PAYMENT	4.6
MONEYS RECEIVED - BANKING.....	2.7
MOTOR VEHICLES - ACCOUNTING.....	8.32
MULTI COIN - TELEPHONES - ACCOUNTING - COLLECTIONS.....	3.29

N

NATURAL RESOURCES - ACCOUNTING FOR ASSETS	8.28
NET COST OF SERVICES RESULT - REVENUES AND EXPENSES.....	8.84
NETWORK - ACCOUNTING FOR ASSETS - ELECTRONIC - EQUIPMENT	8.32
NO 2 ACCOUNTS - DISBURSEMENT - FUNDS	4.28.1
NON-BUDGET SECTOR ENTITIES - GROUP SRVCES/COMMERCIALISATION.....	9.4
NON-CURRENT - FAIR VALUE - ASSETS - VALUATION	8.94
NOTES - ABNORMAL - EXTRAORDINARY ITEMS.....	8.54
NOTES - CASH FLOW STATEMENT - REVENUES AND EXPENSES	8.82
NOTES - FINANCIAL STATEMENTS.....	8.52
NOTES - OPERATING STATEMENT.....	8.54
NOTES - STATEMENT OF CASH FLOWS.....	8.54
NSW HEALTH - PROCUREMENT CARDS (PCARDS).....	4.21
NSW HEALTH - SPONSORSHIP POLICY	9.30
NSW HEALTH STANDARDS - BUSINESS ACTIVITY STATEMENTS.....	4.165

O

OBJECTIVES - ACCOUNTING FOR ASSETS.....	8.15
OBJECTS - SPECIAL PURPOSES AND TRUST FUND	6.1
OBSOLETE ITEMS - PATIENTS AMENITIES ACCOUNT - SURPLUS.....	2.22
OCCUPATIONAL THERAPY - SALES TAX.....	3.29
OFFICIAL PURPOSES - FRANKING MACHINES - POSTAL STAMPS	4.12
ON-LINE ENVIRONMENT - PROCESSING CONTROLS - ACCURACY.....	7.14
ON-LINE SYSTEMS - INTERNAL AUDIT - SECURITY	7.9
OPENING - CHEQUES.....	2.9, 4.8
OPERATING STATEMENT - FINANCIAL STATEMENTS.....	8.63
OPERATING STATEMENT - FORMAT	8.49
OPERATING STATEMENT - NOTES.....	8.54
OPERATION - SUBSIDIARY COMPANIES - STATUTORY AUTHORITIES.....	1.24
OPERATIONAL CONTROLS - INTERNAL CONTROL - INTERNAL AUDIT.....	7.5
ORDERING - GOODS AND SERVICES.....	4.3
ORGANISATIONAL CONTROLS - INTERNAL CONTROL - GENERAL	7.16
ORGANISATIONAL CONTROLS - INTERNAL CONTROL - INTERNAL AUDIT.....	7.3
ORGANISATIONS - ACCOUNTING - SERVICES.....	3.21
OTHER INCOME - REVENUES AND EXPENSES.....	8.72
OUT-OF-POCKET EXPENSES - SES AND OTHER OFFICERS.....	4.13
OVERDRAFTS - BANK.....	2.24
OVERVIEW - ACCRUAL ACCOUNTING - ASSETS	8.15
OWNERSHIP - PATIENTS AMENITIES ACCOUNT	2.22

P

PART-TIME OFFICERS - PRIVATE PRACTICE FUNDS TRUST ACCOUNTS.....	6.14
PATHOLOGY SERVICES - FUNDS - NSW PUBLIC HEALTH SECTOR	9.18
PATIENTS - FEES.....	3.16
PATIENTS - FEES - ACCOUNTING FOR EXPENDITURE	4.10
PATIENTS - MONEY AND PROPERTY	2.3
PATIENTS - MONEY AND PROPERTY - ADMISSION.....	2.3
PATIENTS - MONEY AND PROPERTY - CASH - VALUABLES.....	2.3
PATIENTS - MONEY AND PROPERTY - DECEASED - DISCHARGED.....	2.5
PATIENTS - WITHOUT FUNDS.....	2.19
PATIENTS AMENITIES ACCOUNT	2.21
PATIENTS AMENITIES ACCOUNT - GENERAL	2.21
PATIENTS AMENITIES ACCOUNT - ITEMS/AREAS - EXPENDITURE	2.22
PATIENTS AMENITIES ACCOUNT - LIMITATIONS OF EXPENDITURE	2.23
PATIENTS AMENITIES ACCOUNT - OWNERSHIP	2.22
PATIENTS AMENITIES ACCOUNT - PURCHASING PROCEDURE	2.22
PATIENTS AMENITIES ACCOUNT - SURPLUS - OBSOLETE ITEMS.....	2.22
PAY - ACCOUNTS - AUTHORITY.....	4.6
PAYE - TAXATION DEDUCTIONS.....	4.16
PAYMENT - MONEYS.....	4.6
PAYMENTS - CHEQUES - REPLACEMENT - STOPPAGE	2.8
PAYMENTS - FOOD AND MISCELLANEOUS ITEMS	1.16
PAYMENTS - FOOD AND MISCELLANEOUS ITEMS - GENERAL.....	1.16
PAYMENTS - INCOME TAX DEDUCTIONS - COMMISSIONER OF TAXATION	4.15
PAYMENTS - PREPARATION - ACCOUNTS.....	4.4
PAYMENTS - RENTAL - GENERAL.....	1.16
PAYMENTS - THIRD SCHEDULE HOSPITALS - REVENUES AND EXPENSES	8.71
PAYMENTS - VISITING MEDICAL OFFICERS.....	4.23
PAYROLL - PERSONNEL - INTERNAL CONTROL - GENERAL.....	7.19
PERSONNEL - INTERNAL CONTROL - GENERAL - PAYROLL.....	7.19
PLANT - EQUIPMENT - ACCOUNTING FOR ASSETS - PROPERTY.....	8.36
PLANT - EQUIPMENT - INTERNAL CONTROL - GENERAL - PROPERTY	7.17
POLICIES - ACCRUAL ACCOUNTING	8.52

POLICY - NON BUDGET SECTOR ENTITIES - GROUP SERVICES.....	9.4
POLICY - PROCUREMENT.....	4.2
POLICY - REVENUE.....	3.2
POST BALANCE DATE EVENTS - REVENUES AND EXPENSES.....	8.84
POSTAL - REMITTANCES.....	2.2
POSTAL STAMPS - OFFICIAL PURPOSES - FRANKING MACHINES.....	4.12
POSTGRADUATE - CLINICAL TRAINING - GRANTS.....	3.72
POSTING - RECEIPTS.....	2.8
PRELIMINARY - ACCRUAL ACCOUNTING.....	8.8
PREPARATION - ACCOUNTS - PAYMENT.....	4.4
PREPARATION - ANNUAL STATEMENTS - ACCRUAL ACCOUNTING.....	8.45
PRINCIPLES - FUNDING PATHOLOGY SERVICES.....	9.18
PRINCIPLES - SPONSORSHIPS.....	9.25
PRIVATE PRACTICE FUNDS TRUST ACCOUNTS - ACCOUNTING.....	6.13
PRIVATE PRACTICE FUNDS TRUST ACCOUNTS - ACCOUNTS OPENED.....	6.12
PRIVATE PRACTICE FUNDS TRUST ACCOUNTS - AUDIT.....	6.14
PRIVATE PRACTICE FUNDS TRUST ACCOUNTS - BANK RECONCILIATION.....	6.14
PRIVATE PRACTICE FUNDS TRUST ACCOUNTS - FEES COLLECTED.....	6.12
PRIVATE PRACTICE FUNDS TRUST ACCOUNTS - ISSUE OF TAX INVOICE.....	6.12
PRIVATE PRACTICE FUNDS TRUST ACCOUNTS - PART-TIME OFFICERS.....	6.14
PRIVATE PRACTICE FUNDS TRUST ACCOUNTS - SIGNATORIES.....	6.13
PRIVATE PRACTICE FUNDS TRUST ACCOUNTS - TRANSFER OF FEES.....	6.13
PRIVATE PRACTICE GROUPS - SALARIED MEDICAL PRACTITIONERS.....	4.158
PRIVATE PRACTICE INDEMNITY INSURANCE PREMIUMS.....	4.163
PRIVATE SECTOR FINANCING - GOVERNMENT FACILITIES.....	1.30
PROCEDURES - ACCOUNTING.....	2.19
PROCEDURES - TRUST FUND.....	2.13
PROCESSING CONTROLS - ACCURACY - ON-LINE ENVIRONMENT.....	7.14
PROCESSING CONTROLS - EDIT CONTROLS.....	7.12
PROCESSING CONTROLS - INPUT CONTROLS.....	7.10
PROCESSING CONTROLS - INTERNAL CONTROL - INTERNAL AUDIT.....	7.10
PROCESSING CONTROLS - MANAGEMENT TRAILS.....	7.14
PROCUREMENT CARDS (PCARDS) - NSW HEALTH.....	4.21
PROCUREMENT POLICY.....	4.2
PROJECT MANAGER - COMPUTER BASED FINANCIAL SYSTEMS.....	7.2
PROPERTY - PATIENTS MONEY.....	2.3
PROPERTY - PLANT AND EQUIPMENT - ACCOUNTING FOR ASSETS.....	8.36
PROPERTY - PLANT AND EQUIPMENT - INTERNAL CONTROL - GENERAL.....	7.17
PROPERTY - PLANT AND EQUIPMENT - REVENUES AND EXPENSES.....	8.75
PROPERTY - UNCLAIMED MONEY.....	2.6.1
PROSECUTION POLICY - GUIDELINES.....	1.35
PROVISIONS - ASSETS - ACCRUAL ACCOUNTING.....	8.55
PROVISIONS - REVENUES AND EXPENSES.....	8.77
PUBLIC CONTRIBUTIONS TRUST - ACCOUNT.....	6.6
PUBLIC LANDS - ACCOUNTING FOR ASSETS.....	8.28
PUBLIC SECTOR AGENCIES - ACCRUAL ACCOUNTING - EXCLUDED.....	8.93
PURCHASE - EQUIPMENT.....	6.11.1
PURCHASES - CANTEEN.....	2.16
PURCHASES - CHRISTMAS PRESENTS.....	2.18
PURCHASES - CLOTHING.....	2.16
PURCHASES - GROUP.....	2.18
PURCHASING PROCEDURES - PATIENTS AMENITIES ACCOUNT.....	2.22
PURPOSE - ACCRUAL ACCOUNTING.....	8.5, 8.8

R

RATES - ACCOUNTING FOR ASSETS - DEPRECIATION.....	8.30
RECEIPTING AND BANKING PROCEDURES.....	SECTION 2
RECEIPTING AND BANKING PROCEDURES - GENERAL - APPENDIX 3.....	1.21

RECEIPTS - DEFINITION.....	2.1
RECEIPTS - ISSUE - USAGE - CUSTODY	2.1
RECEIPTS - POSTING.....	2.8
RECEIVABLES - ACCOUNTING FOR ASSETS	8.34
RECEIVABLES - REVENUES AND EXPENSES - CURRENT ASSETS	8.74
RECOGNITION - ACCOUNTING FOR ASSETS - RECORDING	8.16
RECOGNITION - ACCOUNTING FOR LIABILITIES	8.37
RECOGNITION - REVENUES AND EXPENSES.....	8.40
RECORDING - RECOGNITION - ACCOUNTING FOR ASSETS.....	8.16
RECORDS - EQUIPMENT - INTERNAL AUDIT - SECURITY.....	7.8
RECORDS - LEAVE.....	4.5
RECORDS - MICROFILMING - ACCOUNTING	7.26
RECORDS - RETENTION.....	1.9
REFERENCE MATERIAL - ACCRUAL ACCOUNTING	8.88
REGISTERS.....	1.3
REGISTERS - ASSETS.....	1.16
REMITTANCES - POSTAL	2.2
RENTAL - GENERAL - PAYMENT	1.16
REPAIRS - REVENUES AND EXPENSES.....	8.71
REPLACEMENT - STOPPAGE - PAYMENT - CHEQUES.....	2.8
REPORTING ENTITY - REVENUES AND EXPENSES - AREA/HOSPITAL.....	8.65
RESEARCH/DEVELOPMENT - COSTS - ACCOUNTING FOR ASSETS	8.33
RESIDENTS FINANCES.....	1.14
RESTRICTED ASSETS - REVENUES AND EXPENSES.....	8.82
RESTRICTED USE - ACCOUNTING FOR ASSETS.....	8.17
RESTRUCTURING - ACCOUNTING FOR ASSETS	8.29
RETENTION - RECORDS.....	1.9
RETENTION/DISPOSAL RECORDS - CLOSURE HEALTH ORGS.....	1.9
REVALUATIONS - ACCOUNTING FOR ASSETS - ACCOUNTING	8.25
REVALUATIONS - ACCOUNTING FOR ASSETS - TIMING.....	8.25
REVENUE.....	3.3
REVENUE - ACCOUNTING FOR FEES AND OTHER INCOME	SECTION 3
REVENUE - CAPITAL - REVENUES AND EXPENSES	8.41
REVENUE - POLICY	3.2
REVENUE - STANDARD	3.4
REVENUES AND EXPENSES - ABNORMAL ITEMS.....	8.73
REVENUES AND EXPENSES - ACCRUAL ACCOUNTING	8.39
REVENUES AND EXPENSES - AREA/HOSPITAL - REPORTING ENTITY.....	8.65
REVENUES AND EXPENSES - BORROWINGS.....	8.76
REVENUES AND EXPENSES - CAPITAL WORKS IN PROGRESS	8.79
REVENUES AND EXPENSES - CHARITABLE FUNDRAISING ACTIVITIES.....	8.83
REVENUES AND EXPENSES - CONTINGENT LIABILITIES.....	8.77
REVENUES AND EXPENSES - CONTRIBUTIONS - GRANTS.....	8.40
REVENUES AND EXPENSES - CREDITORS.....	8.76
REVENUES AND EXPENSES - CURRENT ASSETS - CASH	8.73
REVENUES AND EXPENSES - CURRENT ASSETS - INVENTORIES.....	8.74
REVENUES AND EXPENSES - CURRENT ASSETS - RECEIVABLES	8.74
REVENUES AND EXPENSES - DISPOSAL - ASSETS	8.72
REVENUES AND EXPENSES - DISTINGUISHING	8.41
REVENUES AND EXPENSES - DONATIONS.....	8.72
REVENUES AND EXPENSES - DOUBTFUL/BAD DEBTS	8.43
REVENUES AND EXPENSES - EMPLOYEE - EXPENSES.....	8.42, 8.69
REVENUES AND EXPENSES - ENTITLEMENT/DISCRETIONARY - GRANTS	8.40
REVENUES AND EXPENSES - EQUITY	8.77
REVENUES AND EXPENSES - GOODS AND SERVICES.....	8.70
REVENUES AND EXPENSES - GRANTS - SUBSIDIES.....	8.71
REVENUES AND EXPENSES - INVESTMENTS.....	8.73
REVENUES AND EXPENSES - LONG SERVICE LEAVE.....	8.42
REVENUES AND EXPENSES - NET COST OF SERVICES RESULT.....	8.84

REVENUES AND EXPENSES - NOTE - CASH FLOW STATEMENT.....	8.82
REVENUES AND EXPENSES - OTHER INCOME.....	8.72
REVENUES AND EXPENSES - PAYMENTS - THIRD SCHEDULE HOSPITALS	8.71
REVENUES AND EXPENSES - POST BALANCE DATE EVENTS	8.84
REVENUES AND EXPENSES - PROPERTY PLANT AND EQUIPMENT	8.75
REVENUES AND EXPENSES - PROVISIONS.....	8.77
REVENUES AND EXPENSES - RECOGNITION.....	8.40
REVENUES AND EXPENSES - REPAIRS.....	8.71
REVENUES AND EXPENSES - RESTRICTED ASSETS.....	8.82
REVENUES AND EXPENSES - REVENUE - CAPITAL	8.41
REVENUES AND EXPENSES - SALES - ASSETS.....	8.40
REVENUES AND EXPENSES - SUMMARY - ACCOUNTING POLICIES.....	8.65
REVENUES AND EXPENSES - SUPERANNUATION	8.43
REVENUES AND EXPENSES - UNCLAIMED MONEYS	8.84
REVENUES AND EXPENSES - USER CHARGES.....	8.71
REVENUES AND EXPENSES - VISITING MEDICAL OFFICERS	8.43
REVENUES AND EXPENSES - VOLUNTARY SERVICES.....	8.82
REVISED POLICY - BUDGET SECTOR ENTITIES.....	9.1
RIGHTS OF PRIVATE PRACTICE - GST TREATMENT	4.25
RIGHTS OF PRIVATE PRACTICE - STAFF SPECIALIST.....	4.159

S

SALARIES - BANK ACCOUNTS - LODGEMENTS	4.10
SALARIES - WAGES.....	4.5
SALARIES - WAGES - DISPOSAL - UNCLAIMED.....	2.10
SALARIES - WAGES - UNCLAIMED.....	2.10
SALARY SYSTEM - HOSPAY/COMPUTERISED	7.21
SALES - ASSETS - REVENUES AND EXPENSES.....	8.40
SALES TAX.....	2.12
SALES TAX - OCCUPATIONAL THERAPY.....	3.29
SAMARITAN FUND.....	6.10
SCHEDULES - FINANCIAL STATEMENTS.....	8.59
SECURITY - ON-LINE SYSTEMS - INTERNAL AUDIT	7.9
SECURITY - RECORDS - EQUIPMENT - INTERNAL AUDIT.....	7.8
SERVICES - ORDERING - GOODS.....	4.3
SERVICES - ORGANISATIONS - ACCOUNTING.....	3.21
SES AND OTHER OFFICERS - ENTITLEMENTS	4.12
SES AND OTHER OFFICERS - OUT-OF-POCKET EXPENSES.....	4.13
SES AND OTHER OFFICERS - TELEPHONE EXPENSES	4.12
SHORT STAY PATIENTS - MONEY	2.4.1
SIGNATORIES - CHEQUES - PRIVATE PRACTICE FUNDS TRUST ACCOUNT	6.13
SIGNING MACHINES - CHEQUE	4.8
SIGNING MACHINES - CONTROL REGISTER - APPENDIX A	4.24
SOURCES - VALUATION - ACCOUNTING FOR ASSETS.....	8.24
SPECIAL PURPOSE & TRUST FUND - ACCOUNTING REQUIREMENTS.....	6.1
SPECIAL PURPOSE & TRUST FUND - FINANCIAL STATEMENTS.....	6.6
SPECIAL PURPOSE & TRUST FUND - GENERAL.....	6.1
SPECIAL PURPOSE & TRUST FUND - OBJECTS.....	6.1
SPECIAL PURPOSE & TRUST FUND - TRANSACTIONS RECORDED	6.2
SPECIFIC ISSUES - ACCOUNTING FOR ASSETS.....	8.33
SPONSORSHIP POLICY - NSW HEALTH	9.30
SPONSORSHIPS - PRINCIPLES.....	9.25
STAFF SPECIALIST - RIGHTS OF PRIVATE PRACTICE.....	4.159
STALE CHEQUES.....	2.10
STAMP DUTIES OFFICE - FINANCIAL INSTITUTIONS DUTY	2.11
STAMP DUTY - CHEQUES DRAWN - HEALTH ORGANISATION	2.11
STANDARD - REVENUE	3.4
STATE CONSOLIDATION - ACCRUAL ACCOUNTING	8.59

STATE GOVERNMENT - TRADING ENTERPRISES - ACCRUAL ACCOUNTING	8.92
STATEMENTS - CASH FLOWS.....	8.50
STATEMENTS - CASH FLOWS - FINANCIAL STATEMENTS	8.64
STATEMENTS - CASH FLOWS - NOTES.....	8.54
STATEMENTS - FINANCIAL POSITION	8.62
STATUTORY AUTHORITIES - GUIDELINES - SUBSIDIARY COMPANIES.....	1.24
STOCKS - INTERNAL CONTROL - GENERAL	7.18
STOCKTAKING - INTERNAL CONTROL - GENERAL.....	7.18
STOPPAGE - PAYMENT - CHEQUES - REPLACEMENT.....	2.8
STUDY AND CONFERENCE LEAVE TRUST FUND ACCOUNTS	6.14
SUBPOENAS.....	3.32
SUBSIDIARY COMPANIES - GUIDELINES.....	1.24
SUBSIDIARY LEDGERS - ACCOUNTING FOR EXPENDITURE	4.10
SUBSIDIES - REVENUES AND EXPENSES - GRANTS.....	8.71
SUMMARY - REVENUES AND EXPENSES - ACCRUAL ACCOUNTING	8.65
SUPERANNUATION - REPAYMENTS - EMPLOYEES.....	4.11
SUPERANNUATION - REVENUES AND EXPENSES	8.43
SUPERANNUATION - VISITING MEDICAL OFFICER - TAXATION.....	4.167
SUPPLEMENTARY - FINANCIAL INFORMATION - ACCRUAL ACCOUNTING	8.55
SURPLUS - OBSOLETE ITEMS - PATIENTS AMENITIES ACCOUNT.....	2.22
SYSTEM ADMINISTRATOR - COMPUTER BASED FINANCIAL SYSTEMS	7.2

T

TAX - SALES.....	2.12
TAXATION - PAYE DEDUCTIONS.....	4.16
TAXATION - SUPERANNUATION - VISITING MEDICAL OFFICER.....	4.167
TELEPHONE - EXPENSES - SES AND OTHER OFFICERS	4.12
TELEPHONES - ACCOUNTING - COLLECTIONS - MULTI COIN.....	3.29
TERMS - COMPUTER BASED FINANCIAL SYSTEMS - DEFINITION.....	7.2
THIRD SCHEDULE HOSPITALS - REVENUES AND EXPENSES - PAYMENTS	8.71
TIMING - REVALUATIONS - ACCOUNTING FOR ASSETS.....	8.25
TRADING ENTERPRISES - ACCRUAL ACCOUNTING - STATE GOVERNMENT	8.92
TRANSACTIONS RECORDED IN THE FUND - SP&TF.....	6.2
TRANSFER - FEES - PRIVATE PRACTICE FUNDS TRUST ACCOUNT	6.13
TREASURY MANAGED FUNDS.....	1.2
TRUST ACCOUNTS - EXPENDITURE.....	2.14
TRUST FUNDS - PROCEDURES	2.13
TRUST LEDGER (LIABILITY) - ACCOUNT	6.7

U

UNCLAIMED MONEYS - PROPERTY.....	2.6.1
UNCLAIMED MONEYS - REVENUES AND EXPENSES	8.84
UNCLAIMED SALARIES AND WAGES.....	2.10
UNCLAIMED SALARIES AND WAGES - DISPOSAL.....	2.10
USAGE - CUSTODY - RECEIPTS - ISSUE	2.1
USER CHARGES - REVENUES AND EXPENSES.....	8.71
USER MANAGER - COMPUTER BASED FINANCIAL SYSTEMS.....	7.2

V

VALUABLES - PATIENTS MONEY AND PROPERTY - CASH.....	2.3
VALUATION - ACCOUNTING FOR ASSETS	8.18
VALUATION - ACCOUNTING FOR ASSETS - SOURCES.....	8.24
VALUATION - LAND - ACCOUNTING FOR ASSETS	8.22
VALUATION - NON-CURRENT - FAIR VALUE - ASSETS.....	8.94
VISITING MEDICAL OFFICER - TAXATION - SUPERANNUATION.....	4.167
VISITING MEDICAL OFFICERS - PAYMENT.....	4.23

VISITING MEDICAL OFFICERS - REVENUES AND EXPENSES	8.43
VOLUNTARY SERVICES - REVENUES AND EXPENSES	8.82

W

WAGES - DISPOSAL - UNCLAIMED - SALARIES.....	2.10
WAGES - SALARIES.....	4.5
WAGES - UNCLAIMED - SALARIES.....	2.10

