

**ACCOUNTING MANUAL
FOR
PUBLIC HEALTH ORGANISATIONS**

AMENDMENT NO. 28

28(26/02/15)

Where a number appears at the bottom of an amended page [e.g. 28(26/02/15) – 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:

- PD2015_009 – Chapter 4 – Staff Specialists Rights of Private Practice Disbursement of Funds No 2 Accounts

as notified by Strategic Relations and Communications on 26 February 2015.

The Manuals and complete amendments are available on the Internet at
<http://www.health.nsw.gov.au/policies/manuals/index.asp>
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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)
4.28.1 – 4.28.3 Index	4.169 – 4.173 Index

**STAFF SPECIALISTS RIGHTS OF PRIVATE PRACTICE DISBURSEMENT OF FUNDS
NO 2 ACCOUNTS (PD2015_009)**

PD2015_009 rescinds PD2005_324.

PURPOSE

The purpose of this Policy Directive is to set out the procedures for disbursement of the funds in the No 2 Account ledgers in the SP&T account of each public health organisation.

MANDATORY REQUIREMENTS

All public health organisations are required to comply with this Policy Directive.

IMPLEMENTATION***Chief Executives***

Chief Executives must ensure that the arrangements set out in this Policy Directive are communicated to all Staff Specialists levels 2 to 5 and other relevant medical administration and HR staff.

Directors of Medical Services

Directors of Medical Services must ensure and verify that there is full compliance with the terms and conditions of this Policy Directive.

Staff Specialist

Staff Specialists must ensure that they co-operate with public health organisation management in implementing the arrangements set out in this Policy Directive.

1. BACKGROUND**1.1 About this document**

The purpose of this Policy Directive is to set out the procedures for disbursement of the funds accrued in the No 2 Accounts which all public health organisations are required to establish as sub-ledgers in their Special Purpose and Trust Account.

1.2 Key definitions

Chief Executive: means the Chief Executive of the public health organisation or a person delegated to perform certain functions of the Chief Executive.

Number 2 Account: separate account in the Special Purpose and Trust Account (SP&T) bank account which contains separate sub-ledgers in the name of facilities, business units, agreed groups or individual Staff Specialists.

Public Health Organisation (PHO): Public Health Organisation is defined in s7 of the *Health Services Act 1997*. For the purposes of this document, PHO will include the Ambulance Services of NSW and other agencies as set out in PD2013_021 (Application of Policies - Newly Established NSW Health Agencies).

1.3 Policy framework

- [NSW Health Policy Directive IB \(Staff Specialists Training, Education & Study Leave \(TESL\) New Funding Entitlement \(changed yearly\)\)](#)
- NSW Health Policy Directive IB (Staff Specialists Training, Education & Study Leave (TESL))
- [NSW Government Travel User Guide December 2006](#) (outlines the arrangements with current Government contractor for travel)
- [Staff Specialists \(State\) Award](#)
- Staff Specialist Determination
- Australian Taxation Office – Tax Determinations released each financial year for Reasonable Travel & Meals Allowances

2. POWER OF DECISION-MAKING AND APPROVAL

- 2.1 The Chief Executive of each public health organisation is responsible for the approval of the expenditure of funds from the relevant No 2 Account. This function can be delegated to a designated member of staff of the public health organisation subject to such conditions as may be imposed.
- 2.2 Each public health organisation (defined in this document, consistent with PD2013_021, to include any NSW Health entity at which Staff Specialists who have elected a Level 2 to 5 Rights of Private Practice arrangement are employed) is to establish a Management Committee to oversee the administration of funds in the No 2 Account which will make recommendations to the Chief Executive or nominated delegate for the expenditure of those funds.
- 2.3 In some public health organisations separate sub-ledgers are created within the No. 2 Account for facilities, business units, agreed groups or individual staff specialists. Individual sub-ledgers may have their own Management Committees to oversee the administration of funds from each sub-ledger, even though this may lead to multiple Management Committees operating within a public health organisation. Each Management Committee should have a membership of at least 5, with a majority of staff specialists, and also including the Director of Finance of the public health organisation or his or her nominee. The staff specialist members of each Management Committee are to be elected from and by staff specialists who have elected a Level 2 to 5 private practice arrangement (within the meaning of clause 2 of the *Staff Specialist Determination*). In the case of Management Committees for sub-ledgers, the staff specialist membership should be elected from and by staff specialists who work in the relevant facility, business unit or agreed group ('relevant staff specialists'). Where there are not enough relevant staff specialists to constitute a majority of a 5 member Management Committee, the relevant staff specialist may seek approval from the Chief Executive for a reduced membership Management Committee. Such a reduced membership Management Committee must have a majority of relevant staff specialists.
- 2.4 No expenditure from the No 2 Account of a public health organisation is to occur which has not been properly submitted and approved in accordance with the above three sub-clauses.
- 2.5 Where sub-ledgers are established or already exist, they should only be closed with the agreement of a majority of the relevant staff specialists or of the relevant individual staff specialist. Where such sub-ledgers already exist within a public health organisation or facility, the capacity to operate a separate sub-ledger should be made available to any new business units or agreed groups which may be established, or to any new individual staff specialist who may be appointed, in the interests of maintaining consistency with existing arrangements within the public health organisation or facility.

- 2.6 Where in such circumstances there is more than one Management Committee operating within a public health organisation, the additional Management Committees can only be disestablished with the agreement of a majority of the relevant staff specialists. Management Committees should have administrative support, including accounting support, provided by the public health organisation, subject to section 3 below.
- 2.7 Where sub-ledgers are in place within the No 2 Account, a recommendation of a Management Committee for the disbursement of funds from a sub-ledger must be made with the support of at least two staff specialists contributing the relevant sub-ledger (except where there is only one contributor) who must ensure that such expenditures have the support of the majority of the contributors to that sub-ledger. The Management Committee at its discretion may seek confirmation that the majority of Staff Specialists who contribute to that sub-ledger support the recommended disbursement.
- 2.8 Each Management Committee should meet at least once per year, but must meet more frequently when specific matters are awaiting consideration. The Management Committee may appoint a subcommittee or senior officer to perform the functions of the Committee with respect to proposals for the expenditure of funds below a designated amount, subject to such conditions as may be imposed. Matters dealt with under such delegated authority must be reported to the next meeting of the Management Committee.

3. DISBURSEMENT OF FUNDS FROM THE NO 2 ACCOUNTS – AREAS OF ALLOWABLE EXPENDITURE

- 3.1 The first priority for expenditure from the No 2 Account is for Training, Education and Study Leave (TESL) for Level 2 to 5 SMPs as described in the *Staff Specialists Determination*. The individual funding entitlement should be determined having regard to the current funding entitlement applying to Level 1 staff specialists, which is determined annually and notified by the Ministry through a Policy Directive. Staff specialists who have elected a Level 2 to 5 private practice arrangement may agree to accept a lower maximum funding entitlement in order that more funds are available in the No 2 Accounts for other purposes.
- 3.2 The second charge on the No 2 Account is the annual audit and accounting costs for the Account. Expenditure for such purposes does not require consideration by Management Committees. Costs attributable to individual sub-ledgers should be met from that sub-ledger.
- 3.3 The expenditure of funds in excess of those required for TESL and audit costs should be for purposes that will benefit the public health organisation and the level of clinical services provided by it. These purposes are primarily the purchase of equipment, education and research.
- 3.4 Examples of appropriate expenditure which in all cases require the recommendation of the Management Committee and the approval of the Chief Executive or delegate, consistent with the requirements and processes contained in sections 2.4, 2.8 and 3.5 of this Policy Directive, include:
- (i) A priority area for expenditure is the purchase and/or lease of equipment (including software) which will support and/or augment the provision of clinical services by the public health organisation. (Any such purchased equipment remains the property of the public health organisation.)
 - (ii) Other examples are:
 - a. Research funding, including equipment, scholarships or fixed term project funding. (Applications for research grants or equipment grants shall be accompanied by a detailed description of the planned project together with a statement outlining the need for such project or equipment, a detailed costing in Australian dollars and whether additional staff

or equipment will be needed to support the project, and demonstrating whether the expenditure will benefit the public health organisation and the level of clinical services provided by it. (Any purchased equipment remains the property of the public health organisation.)

- b. Travel/study grants for persons employed within the public health organisation. (Applications for travel grants for conference attendance or other study purposes must be accompanied by adequate detail of travel and study itineraries to enable the Management Committee to determine the level of funding to be recommended for approval, and also material which demonstrates how the expenditure will advance the public health organisation and the level of clinical services provided by it.)
- c. Donations to research organisations affiliated with the public health organisation where the provision of such funding would be consistent with the principles set out in sub-paragraph 3.3 above.
- d. Support for visiting experts who may provide lectures or demonstrations to staff.
- e. Books, journals, and electronic information sources (which remain the property of the public health organisation).
- f. The payment of costs associated with the generation of income through the exercise of the rights of private practice arrangements which apply to the contributing staff specialists.
- g. Postgraduate course fees for courses undertaken by level 2 to 5 staff specialists who contribute to the relevant sub-ledger that are directly relevant to the staff specialist's area of specialty.
- h. Membership of organisations which support research and professional development.

3.5 The relevant Management Committee should exercise care in putting forward recommendations that involve recurrent/ongoing expenditure for future financial years, such as the engagement of staff or ongoing leases, due to possible fluctuations in income flowing to the No 2 Accounts. The Chief Executive or delegate in considering recommendations that have recurrent cost implications should obtain independent advice from the relevant Director of Finance. This advice should include a financial assessment of the risks of such proposals, including a schedule of other forward year commitments and a funding strategy if funds in the No 2 Account in forward years are insufficient to meet the expenditure involved. Where it is proposed that the employment of any staff be funded through the No 2 Account, that employment must be in accordance with NSW Health policies regarding the recruitment and selection of staff.

3.6 Where the disbursement of funds to reimburse expenditure under clause 3 is proposed, tax invoices, receipts or credit card statements must be presented by the staff specialist putting forward the claim and approved by his or her supervisor. Other than payment of per diems or reimbursement of expenses incurred, there are to be no payments made directly to the level 2 to 5 staff specialists who contribute to the relevant sub-ledger, including by way of managerial or other forms of allowances. (This provision does not preclude staff specialist positions from being funded by the No 2 Accounts pursuant to sub-clause 3.5 above, but the remuneration must comply with the relevant industrial instruments.)

4. DISPUTE RESOLUTION

Any disagreement in relation to the matters set out in this Policy Directive between public health organisations and staff specialists can be referred to the Secretary of the NSW Ministry of Health for resolution. In this case, a statement is to be submitted to the Secretary which sets out the respective views of both parties to the dispute. This paragraph does not restrict the capacity of any party to have a dispute arising with regard to the matters dealt with in this Policy Directive dealt with in accordance with the issue resolution clause of the *Determination*.

5. ENQUIRIES

Enquiries concerning the above information should be directed to the relevant human resources/finance staff in Public Health Organisations. Only human resources/finance staff from Public Health Organisations are to contact the NSW Ministry of Health.

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	4.169
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	4.169
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	4.169
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

