

**ACCOUNTING MANUAL
FOR
PUBLIC HEALTH ORGANISATIONS**

AMENDMENT NO. 29

29(02/03/15)

Where a number appears at the bottom of an amended page [e.g. 29(02/03/15) – 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:

- PD2014_048 – Chapter 4 – Staff Specialist Rights of Private Practice Arrangements

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

PD2014_048 rescinded PD2005_534, PD2009_056 & PD2013_040. PD2013_040 was not removed from the manual at the time of the amendment so has now been deleted from Chapter 4.

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)
4.159 – 4.173 Index	4.159 – 4.170 Index

Note, where any additional infrastructure charges incurred in this manner would place a group member in the position of incurring an overall infrastructure charge in excess of 90% of billings, then this group member will be regarded, for the purposes of PD2005_598, as incurring an infrastructure charge based on their scheduled infrastructure charge rate. That is, where the scheduled charge is less than 90%, the group member will be subject to the recovery procedures outlined for SMPs with an infrastructure charge of less than 90%.

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

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

STAFF SPECIALIST RIGHTS OF PRIVATE PRACTICE ARRANGEMENTS (PD2014_048)

PD2014_048 rescinds PD2005_534, PD2009_056 & PD2013_040.

PURPOSE

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

MANDATORY REQUIREMENTS

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

IMPLEMENTATION

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

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

1. BACKGROUND

1.1 About this document

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

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

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

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

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

3. APPROVED LEVEL OF ACTUAL ACCOUNTING COSTS FOR PARTNERSHIPS

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

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

4. PROVISION OF MEDICAL INDEMNITY

Provision of Treasury Managed Fund indemnity cover

All TMF indemnity cover is subject to certain qualifications including:

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

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

Staff Specialists Level 1

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

Staff Specialists Levels 2 to 5

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

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

5. REIMBURSEMENT OF MEDICAL INDEMNITY COSTS

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

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

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

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

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

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

BUSINESS ACTIVITY STATEMENT PROCEDURES - NSW HEALTH STANDARDS (GL2010_012)

PURPOSE

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

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

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

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

KEY PRINCIPLES

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

The NSW Health Standardised BAS Procedures provides:

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

- A checklist template is provided to guide preparers including all of the necessary monthly tasks, responsibilities and completion dates at page 81.

USE OF THE GUIDELINE

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

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

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

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

VISITING MEDICAL OFFICER TAXATION & SUPERANNUATION ADMINISTRATION (IB2011_041)

PURPOSE

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

KEY INFORMATION

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

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

There are six model VMO contracts:

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

ABN and Recipient Created Tax Invoices

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

ABN Withholding

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

Superannuation

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

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

VMO Payments

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

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

**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.

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