



National Health Act 1953

Instrument for the purposes of Paragraph 40AA(6)(ce)

I, Mark David Johnson, delegate of the Secretary to the Department of Community Services and Health hereby approve for the purposes of paragraph 40AA(6)(ce) of the National Health Act 1953 the form (NH 20) set out in the Schedule and require the information relating to the employment of nursing staff and personal care staff in connection with a nursing home necessary for the completion of that form to be submitted in accordance with the form.

Dated this *twentieth* day of October 1989.

Mark Johnson
Assistant Secretary
Delegate of the Secretary to the
Department of Community Services and Health



SCHEDULE

Instructions: Reconciliation of 1988/1989 Nursing and Personal Care Staff Costs and Other Cost Reimbursed Expenditure**Introduction**

These instructions have been prepared to assist persons submitting form NH20. The information will be used to reconcile nursing and personal care staff costs against the entitled NPC expenditure, to reconcile Other Cost Reimbursed Expenditure (OCRE) against OCRE income for 1988/1989 and to adjust the the OCRE fee component for 1989/1990.

The following forms have been provided to enable the submission of the statement:

- The main form, entitled "Reconciliation of 1988/1989 Nursing and Personal Care Staff Costs and Other Cost Reimbursed Expenditure".
- Attachment 1: Long Service Leave Liability;
- Attachment 2A: Annual Leave Liability; and
- Attachment 2B: Sick Leave Liability.

Note: Paragraph 40AA (6) (ce) of the National Health Act 1953 provides that it is a condition of approval of a nursing home that information relating to the employment of nursing and personal care staff in connection with the nursing home shall be submitted as required by the Secretary of the Department.

Definitions

"Nursing and Personal Care" means -

- (a) The planning or giving of nursing care to an approved patient by nursing and personal care staff; and
- (b) Other care (including therapy) provided to an approved patient personally by nursing and personal care staff to -
 - (i) assist the patient to carry out activities of daily living which the patient is unable to perform adequately without assistance;
 - (ii) assist the rehabilitation of the patient;
or
 - (iii) meet a special need of the patient.

"Nursing and Personal care staff" in relation to a nursing home, means employees of the proprietor of the nursing home who provide nursing and personal care to patients of the nursing home, and who are -

- (a) the Director of Nursing;
- (b) registered nurses (other than the Director of Nursing), including registered nurses who supervise the work of other nurses;
- (c) enrolled nurses or nurse's aides;
- (d) assistants to nurses;
- (e) therapists or assistants to therapists; or
- (f) medical practitioners.

Instructions

Section 1: Nursing and Personal Care Staff Hours

Provide the total hours worked by NPC staff for either the period covered by your group certificates or the full financial year from 1 July 1988 to 30 June 1989. Indicate at 1G which of these periods you have reported on. If you provide the hours for the group certificate in Items 1A to 1E, then pro-rata the total NPC hours at 1F by multiplying by the pro-rata factor you have calculated on the first page of the NH20 form to obtain the corresponding number of hours for financial year 1988/89.

Section 2: Nursing and Personal Care Staff Salaries, Wages and Allowances

Items A, C & D involve taking figures from group certificates and/or statements of earnings and entering these in the spaces provided. Do not include Long Service Leave as this will receive separate treatment. Note also that Termination payments are to be shown separately in Item 2D.

Item E: Working proprietor's Nursing and Personal Care Salaries, Wages and Allowances not included above. Proprietors may sometimes perform duties in the nursing home without drawing a full salary. The purpose of this item is to record notional amounts in relation to hours worked where proprietors undertake nursing and personal care duties, to reconcile against the entitled NPC expenditure. Any hours related to this item must be included in Section 1.

Item M: Pro-rata the total NPC salaries, wages and allowances at Item L by multiplying by the pro-rata factor you have calculated on the first page of the NH20 form, to obtain the corresponding figure for the 365 days of financial year 1988/89.

Item N: Where a home pays an extra charge to a pharmacist for the packaging required in the use of a controlled unit dose medication system, the Department will allow the extra charge to be included in the home's actual NPC expenditure figure for the purposes of the reconciliation.

Section 3: Annual Leave and Sick Leave Liability

All nursing homes will have their actual payments for Annual Leave and Sick Leave for nursing and personal care staff in 1988/1989 taken into account. These costs are included in the total salaries and wages to be reported in Section 2 of the form.

In addition, for all homes the full movement in the liability for Annual Leave and 75% of the movement for Sick Leave will be taken into account in the reconciliation. Homes will therefore be required to complete all columns in Attachments 2A and 2B and carry forward the opening and closing balances to Section 3 of the NH20 form. (Please note that the relevant details for employees in respect of whom a liability was claimed as at 30 June 1988 and who ceased their employment during 1988/1989 will also need to be shown in Attachments 2A and 2B).

For Western Australian homes only: With the introduction of the 38 hour week in Western Australia on 1 July 1985, the various awards were amended so that employees continued to work 40 hours per week and the additional 2 hours worked were credited to the employee to be taken as accrued days off (ADO) when sufficient time had been accumulated to enable this. A maximum of 12 ADOs per year is allowable under the awards. By agreement with the employer, the employee can take the ADOs by either of the following two methods:

- (i) in a minimum period of one week made up of 5 consecutive ADOs taken in conjunction with a period of annual leave; or
- (ii) in a 20 day work cycle take the 20th day off as an ADO.

Western Australian homes with employees opting for method (i) may claim for the movement in ADO liability for NPC staff by completing two separate Attachments 2A, one for Annual Leave and one for the ADOs. Both amounts of movement are then to be included under Item 3A in the main body of the NH20 form.

Section 4: Grand Total

The grand total of NPC costs is the sum of the pro-rated total salaries, wages and allowances, the extra cost associated with the packaging of controlled unit dose medication systems where applicable, and the movement in liability for Annual Leave and 75% of the movement in liability for Sick Leave. It is the figure to be reconciled with the home's total entitled NPC expenditure.

Section 5: Other Cost Reimbursed Expenditure

Costs incurred in respect of these items of expenditure will continue to be fully cost reimbursed.

- Part A: Workers' Compensation (all staff employed in the nursing home)
Recoveries not included in 2H are to be recorded here.
- Part B: Payroll Tax (all staff employed in the nursing home)
Payroll Tax paid on salaries and wages of all staff paid at award rates should be recorded here, including sessional, agency and contract staff. Costs associated with late payment of payroll tax should not be included.
- Part C: Superannuation (nursing and personal care staff only)
Only costs incurred in 1988/89 in respect of nursing and personal care staff with approved entitlement to superannuation should be recorded. Note that the cost of the 3% Occupational Superannuation for NPC staff is to be recorded separately.
- Part D: Long Service Leave (nursing and personal care staff only)
For all homes, the cost of Long Service Leave for reconciliation purposes in 1988/89 is to take account of actual payments made plus the movement in liability for Long Service Leave. It will be calculated as follows:

Payments made in 1988/1989
(Column 7-Attachment 1)
Plus Closing Balance at 30/6/89
(Column 10-Attachment 1)
Minus Opening Balance at 1/7/88
(Column 11-Attachment 1)

Homes are therefore required to complete all columns in Attachment 1 and carry forward the actual payments and the opening and closing balances of the liability to Section 5D of the NH20 form.

Where during 1988 - 89 a staff member has worked at both the nursing home and at another facility or service operated by the proprietor such as a hostel or an approved services centre, the accrual for 1988-89 must be pro-rated.

If for example,

- the opening balance for a staff member is based on an entitlement of 3 months;
- during 1988-89 that staff member accrues another 4 days and does not take any long service leave; and
- during 1988-89 that staff member works at the nursing home for 75% of her time and at a hostel operated by the proprietor for 25% of her time;

then the closing liability to be entered into column 10 of Attachment 1 and transferred to Section 5 Part D must be based on an entitlement of 3 months and 3 days.

Section 6: Outstanding Unfunded Liability at 30 June 1988

This Section is only to be completed by transferred homes and homes (other than transferred homes) which some time prior to 1 July 1988 changed their approval status from the Deficit Financed arrangements to the Participating scheme, and have from that time operated a provision account for Long Service Leave, Sick Leave and Annual Leave. Homes completing this Section are to show the outstanding unfunded liabilities for Annual Leave and Long Service Leave and 75% of the outstanding unfunded liability for Sick Leave as at 30 June 1988.

Section 7: Certification

No alterations or additions to the certification will be accepted.



Non-Government Nursing Homes for the Aged

(Approved under The National Health Act 1953)

Reconciliation of 1988 / 1989 Nursing and Personal Care Staff Costs and Other Cost Reimbursed Expenditure (NH20)

Name of Home:

Approval Number

- Note:**
- The completion of this form for the 1987/88 year resulted in a high proportion of errors being identified by the Department. In order to reduce the error rate please read the accompanying instructions before completing this return. Details provided are subject to validation by the Department and provision of documentary evidence may be required.
 - Please note that the definitions of "nursing and personal care" and "nursing and personal care staff" relevant to the information that you are requested to provide on this form are contained in the accompanying instructions.
 - The hours and dollars to be reported on this form including OCRE costs must relate only to the time worked in the nursing home on NPC duties.
 - This reconciliation covers the period from 1 July 1988 to 30 June 1989. It will therefore be necessary to pro-rata the expenditure on salaries, wages and allowances as shown on group certificates and the hours worked for the period covered by the group certificates. The pro-rata calculations will be verified by the Department on its computer from information provided on this form. To enable the pro-rata factor to be calculated, please answer the following questions:

Date of first day in first pay period ending in financial year 1988/89 / / A

Date of last day in last pay period ending in financial year 1988/89 / / B

Number of days covered by group certificate (period from A to B inclusive) C

Pro-rata factor = 365/C

Hours for Nursing and Personal Care Staff, Sessional, Agency and Contract Staff

1. Total Hours Worked

Note: Report on the hours worked for the period covered by your group certificate or for the full financial year from 1 July 1988 to 30 June 1989. Indicate at 1G below the period covered by the hours shown in A to E.

Nursing and Personal Care Staff Classification

(NPC duties in nursing home only)

Hours Worked

- A. Director of Nursing
- B. Registered Nurse
- C. Enrolled Nurse / Aide / Assistant
- D. Therapist / Therapist Assistant
- E. Totals

	Nursing Home Staff	Sessional, Agency and Contract Staff*	Totals
A			
B			
C			
D			
E			
F	* Where precise hours are not known, please include an estimate.		

- F. Pro-rated Total
 (1 July 1988 to 30 June 1989)

- G. Hours reported in A to E above are for the period

from / / to / / inclusive

Nursing and Personal Care Costs

2. Salaries Wages and Allowances for Nursing and Personal Care Staff and for Sessional, Agency and Contract Staff (for NPC duties in nursing home only)

A. Gross Salaries and Wages (as per group certificates and statements of earnings for those whom these are issued but excluding Long Service Leave)	<input type="text"/>
B. Amount paid for those not issued with group certificate or statement of earnings (eg contract staff)	<input type="text"/>
C. Allowances (as per group certificate)	<input type="text"/>
D. Termination Pay (as per group certificate, excluding Long Service Leave)	<input type="text"/>
E. Working Proprietor's notional Nursing and Personal Care wages, salaries and allowances not actually paid	<input type="text"/>
F. Other (attach details)	<input type="text"/>
G. Subtotal NPC Salaries, Wages and Allowances	<input type="text"/>
Minus	
H. Workers' Compensation Wages Recoveries (in relation to NPC staff classifications included above)	<input type="text"/>
I. Overaward Payments	<input type="text"/>
J. Other (attach details)	<input type="text"/>
K. Sub-total of Deductions	<input type="text"/>
L. Total NPC Salaries, Wages and Allowances (G-K)	<input type="text"/>
M. Pro-rated Total (1 July 1988 to 30 June 1989) (transfer to Item 4A)	<input type="text"/>
Plus	
N. Expenditure on Unit Dose System Packaging (transfer to Item 4B)	<input type="text"/>

3. Annual Leave and Sick Leave Liability

A. Annual Leave Provision Account:

Closing Balance for NPC staff as at 30 June 1989

Less Opening Balance for NPC staff as at
1 July 1988

Subtotal

B. Sick Leave Provision Account:

75% of Closing Balance for NPC staff as at
30 June 1989

Less 75% of Opening Balance for NPC staff
as at 1 July 1988

Subtotal

4. Total Nursing and Personal Care Costs

A. Pro-rated Total NPC Salaries, Wages and
Allowances (Transferred from Item 2M)

Plus

B. Expenditure on Unit Dose System Packaging
(Transferred from Item 2N)

Plus

C. Total Items 3A and 3B

D. **Grand Total**

5. Other Cost Reimbursed Expenditure

(In respect of A, B & C below where a staff member is employed both in the nursing home and elsewhere the amounts should be prorated for the proportion of time spent in the nursing home)

A. Workers' Compensation (all staff employed in the nursing home)

Premiums

Plus Excesses
(show details separately)Less non wage recoveries
(eg Premiums)

Less Discounts

Subtotal Workers' Compensation**B. Payroll Tax (all staff employed in the nursing home)****C. Superannuation (NPC staff only)**Plus 3% Occupational Superannuation
(NPC staff only)**Subtotal Superannuation****D. Long Service Leave (NPC staff only)**

Actual payments

Closing balance as at 30 June 1989
(transferred from Attachment 1)Less opening balance as at 1 July 1988
(transferred from Attachment 1)**Subtotal****Total Other Cost Reimbursed Expenditure
(A+B+C+D)**

Note: As advised in Circular CNH(NG) 88003 issued on 24 June 1988 special arrangements are being put into place to fund nursing homes for the accumulated unfunded liability for annual leave, 75% of the accumulated unfunded liability for sick leave and the accumulated unfunded liability for long service leave as at 30 June 1988. Additional information on how this is to be achieved is contained in Circular CNH(NG) 89010 accompanying this form. The arrangements are to apply to the following homes:

- Transferred homes,
- Nursing homes (other than transferred homes) which some time prior to 1 July 1988 changed their approval status from the Deficit Financed arrangements to the Participating scheme, and have since operated a provision account for LSL, sick leave and annual leave.

If your home is one of the above you are required to complete Section 6 below showing the outstanding unfunded liabilities for annual leave and/or sick leave and/or long service leave as at 30 June 1988. This information will assist the Department in identifying the unfunded liability and will be verified against Departmental records.

6. Total Outstanding Unfunded Liability at 30 June 1988.

A. Annual leave

B. Sick leave (75%)

C. Long service leave*

(* the outstanding unfunded liability for LSL only relates to NPC staff members who had more than 5 years service with the nursing home as at 30 June 1988)

7. Certification: I hereby certify that the information provided in this form and the attachments is true and correct in all material particulars.

Proprietor/Authorised agent:

Note: Section 62 of the National Health Act 1953 provides substantial penalties for the making of false or misleading statements. Any alterations or changes to figures must be initialed. Opaqueing will not be accepted.

