

## Staff Specialists Training, Education & Study Leave (TESL) - New Funding Entitlement 2010-2011

**Document Number** PD2010\_061

**Publication date** 06-Oct-2010

**Functional Sub group** Personnel/Workforce - Learning and Development  
Personnel/Workforce - Leave

**Summary** This Policy Directive sets out the staff specialists' Training, Education and Study Leave funding entitlement for approved TESL for the 2010/2011 financial year.

**Replaces Doc. No.** Staff Specialists Training, Education & Study Leave (TESL) - New Funding Entitlement - 2009-2010 [PD2010\_011]

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**Applies to** Area Health Services/Chief Executive Governed Statutory Health Corporation, Board Governed Statutory Health Corporations, Affiliated Health Organisations - Non Declared, Affiliated Health Organisations - Declared, Public Health System Support Division, Public Health Units, Public Hospitals

**Audience** Administration, Medical Administration, all Staff Specialists, Payroll

**Distributed to** Public Health System, NSW Ambulance Service, NSW Department of Health

**Review date** 06-Oct-2011

**Policy Manual** Not applicable

**File No.** 02/4742-2

**Status** Active

### Director-General

This Policy Directive may be varied, withdrawn or replaced at any time. Compliance with this directive is **mandatory** for NSW Health and is a condition of subsidy for public health organisations.

## **STAFF SPECIALISTS' TRAINING, EDUCATION AND STUDY LEAVE (TESL) – NEW FUNDING ENTITLEMENT 2010/2011**

### **PURPOSE**

This Policy Directive sets out the funding entitlement for staff specialists' Training, Education and Study Leave for 2010/2011.

### **MANDATORY REQUIREMENTS**

The *Staff Specialists Determination 2009* makes provision at clause 7 for reviewing and determining the dollar value of the TESL funding entitlement. Having regard to the formula set out in clause 7, agreement has been reached between the Department, and the Australian Salaried Medical Officers Federation (ASMOF) as the representative body for staff specialists, that the TESL funding entitlement for the 2010/2011 financial year for Level 1 staff specialists is **\$29,400**.

Further information is attached.

### **IMPLEMENTATION**

Chief Executives are responsible for ensuring that this Policy Directive is brought to the attention of staff specialists, and staff who are involved in approving and processing TESL leave.

### **REVISION HISTORY**

<b>Version</b>	<b>Approved by</b>	<b>Amendment notes</b>
November 2008 (PD2008_064)	Deputy Director, Workplace Relations & Management	Promulgated 2008/2009 TESL funding entitlement
February 2010 (PD2010_011)	Deputy Director, Workplace Relations & Management	Rescinds PD2008_064. Provides for revised TESL funding entitlement.
October 2010 (PD2010_061)	Deputy Director, Workplace Relations & Management	Rescinds PD2010_011. Provides for revised TESL funding entitlement.

### **ATTACHMENTS**

1. Staff Specialists Training, Education and Study Leave (TESL) – New Funding Entitlement 2010/2011: Procedures.

## **Maximum accumulation**

As set out in Clause 7(c) of the *Staff Specialists Determination 2009*, the TESL funding entitlement may accumulate to a maximum of the dollar value of two years entitlement, i.e. **\$58,800** for the year ending 30 June 2011. Where prior to the date of issue of this policy, an application for TESL has been received by a public health organisation that involved expenditure on the basis that the previous accumulation limit of \$59,900 applied, the former limit can apply. In other circumstances, the new limit is to apply.

## **Staff Specialists Levels 2 – 5**

As set out in clause 5(c)(iii) and 5(e) of the Determination, the entitlement for staff specialists who have elected Levels 2 to 5 private practice arrangements is a matter for the relevant No 2 Account management committee, having regard to the payment made to Level 1 Staff Specialists. Such funding allocation is to be limited to the ability of the appropriate account or sub-ledger to meet the allocation.

## **Overseas Per Diem Rates**

The ATO reasonable allowance rates will continue to be used. The amounts are set out in the relevant ATO Tax Determination dealing with reasonable allowance amounts (currently Tax Determination 2010/19) which can be found on the ATO website at [www.ato.gov.au](http://www.ato.gov.au) or via the ASMOF website at [www.asmof.org.au](http://www.asmof.org.au).

The ATO daily allowance rates vary according to salary. The rates used should be based on the full-time equivalent salary applicable to the position occupied by the Staff Specialist, i.e. fractional and Level 5 Staff Specialists should be paid the rate relevant to a full-time salary. For the purpose of this clause, "salary" shall mean salary for superannuation purposes, i.e. the base award salary, the special 17.4 % allowance, the private practice allowance (if relevant). The salary is not reduced by any salary sacrifice arrangement.

The ATO daily allowance rates for overseas travel do not include accommodation, which will need to be reimbursed (in order not to be taxed). Reimbursement is for actual accommodation expenses. Payment may occur in advance if the exact cost is known, but otherwise it should be done after the cost is known. Should payment occur in advance and the reimbursement not be completely expended, any excess must be refunded.

The daily allowance rates are paid to cover meals and incidentals (such as expenses to cover personal laundry and dry cleaning, taxi fares for personal reasons, newspapers and magazines, private telephone calls, gratuities).

Official incidental expenses are not covered by the daily allowance rates and are to be reimbursed, e.g. taxi, train or bus fares to and from airports/conference venues or stationery items. An estimated cost of such items should be included with the application, with reimbursement subject to production of receipts.

Where daily allowances are being paid for overseas travel which involves a taxpayer in being away from his or her ordinary residence for 6 or more nights in a row, it is a

requirement of Tax Ruling 2004/6 that a travel record (diary) be kept, to ensure that the trip is classified as business and therefore does not attract fringe benefits tax. A travel record is defined as being a record of activities undertaken during travel; it is not a record of expenses incurred during the travel. Failure to provide a travel record will require the employer to recover the fringe benefits tax component of each journey from the employee.

### **TESL Taken Within Australia**

Employers should also use the ATO reasonable allowance amounts for TESL taken within Australia. Again, the rates used should be based on the full-time equivalent salary applicable to the position occupied by the Staff Specialist.

The daily allowance rate provides for the cost of meals, incidental expenses and accommodation. Official incidental expenses are to be treated in the same way as they are for overseas travel (see above).

Where the TESL does not involve travel (e.g. postgraduate study; local conferences), actual and reasonable expenses should be paid.

### **Actual Expenses**

These arrangements do not prevent a staff specialist from claiming actual expenditure in respect of the entire period of TESL undertaken, provided receipts are provided for all expenditure.

### **General**

No budget supplementation to public health organisations will be provided. Public health organisations must meet the cost from within existing budgets.

### **Enquiries**

Any enquiries concerning the application of this Policy Directive should be directed to the relevant human resources of finance staff in the public health organisation. Only human resources/finance staff from public health organisations should contact the Department.