

Business Activity Statement Procedures - NSW Health Standards

Summary Standard processes and procedures for completion of Business Activity Statements for NSW Health which are compliant with ATO GST Best Practice Guidelines.

Document type Guideline

Document number GL2010_012

Publication date 07 September 2010

Author branch Finance

Branch contact 9391 9176

Review date 30 June 2024

Policy manual Accounting - PHO

File number

Previous reference N/A

Status Review

Functional group Corporate Administration - Finance, Governance

Applies to Area Health Services/Chief Executive Governed Statutory Health Corporation, Board Governed Statutory Health Corporations, Affiliated Health Organisations, Affiliated Health Organisations - Declared, Public Health System Support Division, NSW Ambulance Service

Distributed to Public Health System, NSW Ambulance Service, Ministry of Health

Audience Financial Operations Directors;Accounting staff;Taxation Managers;Corporate Governance

BUSINESS ACTIVITY STATEMENT PROCEDURES - NSW HEALTH STANDARDS

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 assurances 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

REVISION HISTORY

Version	Approved by	Amendment notes
September 2010 (GL2010_012)	Deputy Director-General Health System Support	New Guideline

ASSOCIATED DOCUMENTS

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