

Thefts and Losses - Reporting

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Publication date 25-Jan-2005

Functional Sub group Corporate Administration - Accounting

Summary Requirements for reporting and accounting for losses, defalcations etc - Central Administration.

Author Branch Finance

Branch contact Finance 9391 9405

Applies to Area Health Services/Chief Executive Governed Statutory Health Corporation, Board Governed Statutory Health Corporations, Affiliated Health Organisations, Affiliated Health Organisations - Declared, Ministry of Health, Public Hospitals

Distributed to Public Health System, Ministry of Health, Public Hospitals

Review date 25-Jan-2010

Policy Manual Not applicable

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Status Obsolete

Obsolete Note Policy status changed to obsolete on 15 Dec 2014

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This Policy Directive may be varied, withdrawn or replaced at any time.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.

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CIRCULAR

File No	C3620
Circular No	86/303
Issued	8 October 1986
Contact	Mr S McGuckin

REPORTING OF THEFTS AND LOSSES

Procedures relating to the reporting of thefts, losses and stock discrepancies were listed in Circular 85/137 and are contained in the Accounting, Supply and Salary Procedure Manuals.

As a consequence of amendments to the Treasurer's Directions relating to Debts due to the Crown the following changes to previously issued instructions are necessary:

- Any loss, defalcation, deficiency etc. that is a Debt due to the Crown must be reported immediately to the Secretary or his delegate even if the debt has been recovered. The Secretary or his delegate only reports the discrepancy to the Auditor-General if it is considered to be of "serious proportions or has serious implications".
- The register in which Debts due to the Crown are recorded is termed a Register of Surpluses and Deficiencies rather than a Debtors Register.
- Cash surpluses and deficiencies are to be managed by (a) banking surpluses in a suspense account for one month during which time the surplus can be offset against an identifiable deficiency; and (b) after one month remitting any surplus to revenue as miscellaneous collections.
- If an authorised officer approves the payment of a Debt due to the Crown from Departmental Funds it shall be paid from the Department's B4.10 Item "Minor Expenses Not Elsewhere Included". Previously areas had to apply to the Accountant, Central Administration for reimbursement which would eventually be obtained from Treasury.

Distributed in accordance with circular list(s):

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In accordance with the provisions incorporated in the Accounts and Audit Determination, the Board of Directors, Chief Executive Officers and their equivalents, within a public health organisation, shall be held responsible for ensuring the observance of Departmental policy (including circulars and procedure manuals) as issued by the Minister and the Director-General of the Department of Health.

Amendments to the Accounting, Supply and Salary Procedure Manuals will be issued in the near future.

C. MESSITER,
Secretary.

OBSCLETE