

Continuing Medical Education (CME) & wellbeing funding for Northland General Practice

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DEFINITIONS

Term	Definition
Te Whatu Ora Te Tai Tokerau	Te Whatu Ora Te Tai Tokerau (Health New Zealand)– encompassing both the national body and also local (Northland) presences
CME	Continuing Medical Education
Grossed Up	Grossed up is the term used for calculating the tax (PAYE) payable on a net amount
GST	Goods and Services Tax
IT	Information Technology – including hardware capable of supporting activities and accessing the internet
GP	General Practitioner – for purposes of this document relates only to individuals practicing within Northland.
Practice	The employing organization or entity under which a General Practitioner functions. This includes Māori Health Providers
Tax Invoice	A legal document that shows the GST component for a transaction

OVERVIEW

Content	This document is a guideline to funding available to Northland General Practitioners for continuing medical education (CME)
Objectives	To specify conditions and eligibility by which CME expenses which may be claimed by Northland Primary Care organisations on behalf of their employed general practitioners.
Scope	This document relates to GP Primary Care General Practitioner CME and approved well-being expenditure only.
Responsibility	Te Whatu Ora Te Tai Tokerau are responsible for: <ul style="list-style-type: none">• Designing, authorising and complying with the outlined process.• Ensuring GPs and Practices comply with this process.• Ensuring that expenses incurred under this process are reasonable.• Evaluation of claims when outside agreed guidelines.
Quality Assurance & Audit	This guideline, once approved, will be subject to Regional Internal Audit compliance monitoring.

COVERAGE

- This document covers the CME eligibility for all General Practitioners working in Northland Primary Care settings on a permanent basis.
- Employees or Locums on contracts of less than 12 months are not eligible to claim.
- Employees on temporary contracts of terms longer than 12 months may be approved at the discretion of Te Whatu Ora.
- This funding also extends to Registrars working in Northland Primary Care for study/work in 2023, and are exempt from the 12 month minimum continuous service (see below).
- GPs are required to have completed 12 months continuous service in General Practice in Northland / Te Tai Tokerau before becoming eligible.
- In situations where an individual is acting in a proxy role when a GP is not available, then it may be possible to apply for CME funding under this guideline. This could apply where a Nurse Practitioner is the lead clinician in a practice, for example.
- Claims should only be submitted for current employees, and where you reasonably expect further, ongoing employment/service (i.e. where no resignations, formal conduct proceedings or extended leave are known or expected). If in doubt, please contact the Primary Care Workforce team. Funding may need to be repaid in the event the claiming GP ceases employment within the term covered by this document (until 30 June 2024) where change in circumstances could have reasonably been foreseen.

PRINCIPLES

General

Te Whatu Ora Te Tai Tokerau (Health New Zealand) recognizes and values the important work completed by GPs in our communities. This fund sits within the Primary Care Workforce Programme, and it is hoped that awards made towards continuing medical education will honour the mana of our GPs, aid with enhancing skillsets within Northland Primary Care, and to distinguish Northland as a desirable location to work in General Practice. Under this process all eligible GPs will be able to claim up to \$6,000 CME expenses per annum. This applies regardless of FTE.

Period covered

This document expires on 30 June 2024 (unless advised earlier) with a review date set for March 2024. Extension of this process into subsequent financial years is not guaranteed. Relevant expenses within the financial year (1 July 2023 onwards) will be considered for reimbursement. Te Whatu Ora Te Tai Tokerau may exercise the option to continue this policy beyond the expiry date or cancel at any stage. In the event of either scenario the status will be communicated with general practice via Practice Managers.

Te Whatu Ora Te Tai Tokerau may require the funding awarded to be repaid (whole or in-part) if eligibility or rules are found to have been breached. Liability for repaying these funds will lie with the employing practice.

Claims for Expenditure

- Claims for expenditure will be recorded against the CME balance based on the date the cost is incurred.
- If a GP wishes to purchase an item not specified in this document, prior approval will need to be obtained from Te Whatu Ora Te Tai Tokerau. Purchases should be considered as unapproved/ ineligible until explicit confirmation has been provided.
- In the event this guideline extends into consequent years IT items may only be purchased once every two years. These IT-related items must be purchased in New Zealand:
 - Laptop
 - Tablet or similar (i.e. iPad)
- Te Whatu Ora Te Tai Tokerau do not insure or guarantee items purchased with CME funds, and will not engage in dispute resolution between any parties.
- Claims relating to expenses incurred prior to 1 July 2023 will not be reimbursed.
- GPs or GP Practices have up to 31 May 2024 to make claims for the current financial year.
- CME claims cannot exceed the CME balance. Advances to CME allowances are not permitted.
- Where the GP has a CME balance, but the total cost of the purchase/s exceeds the available CME balance, the amount reimbursed will be capped to the available CME balance.
- Where the amount reimbursed is capped, the GST and grossed up costs (where applicable) will be re-calculated based on the available CME balance.
- Unclaimed balances cannot be paid out (“cashed up”) or transferred to other individuals or practices, nor offset against other costs or monies owed.
- Balances may not accrue.
- Tax Invoices will need to be supplied for the total amount claimed by employing practices, with allowance paid to the claiming practice. These should match the submitted claims with particular reference to GST components where applicable.
- Where a GP is employed by two or more Practices, multiple claims should be made with respect to relative FTE worked in respective workplaces. Total claims cannot exceed the individual’s CME balance (i.e. \$6k per GP, not per practice). Aggregate awards may be authorized by mutual consent and with confirmation by Te Whatu Ora Te Tai Tokerau.
- Te Whatu Ora Te Tai Tokerau may, at its absolute discretion, decline or limit claims available, and/or amend these guidelines.

Tax Treatment for IT Related Purchases

- IT related purchases will be taxed according to current income tax legislation.
- IT purchases will be grossed up and reimbursement of costs paid by Te Whatu Ora Te Tai Tokerau the GP Practice.
- Te Whatu Ora Te Tai Tokerau accepts no responsibility for treatment of tax concerns relating to these funds. Practices are encouraged to seek their own advice to ensure all tax obligations are known and understood.

Deductions from CME Balance

Any purchases made overseas will have the total cost deducted from the CME balance. Evidence of costs incurred using the prevailing foreign exchange rate at time of purchase must be supplied.
Any purchases which are made in New Zealand (\$NZD), will not have GST deducted from the CME balance. i.e. GST exclusive amounts may be claimed and reimbursed.

What can be claimed

Item	Comments	Amount deducted from CME is based on where purchased	
		NZ	Overseas
Relevant courses / formal training		Cost of item excluding GST deducted from CME	Total cost deducted from CME
RNZCGP annual membership		Cost of item excluding GST deducted from CME	N/A
Relevant textbooks/e-books	Includes any applicable import taxes which will be deducted off the CME balance	Cost of item excluding GST deducted from CME	Total cost deducted from CME
Subscriptions to medical journals / vocational education websites	Includes any applicable international taxes which will be deducted off the CME balance	Cost of item excluding GST deducted from CME	Total cost deducted from CME
Relevant personal surgical/medical equipment	Includes any applicable import taxes which will be deducted off the CME balance	Cost of item excluding GST deducted from CME	Total cost deducted from CME
Relevant Conferences		Cost of item excluding GST deducted from CME	Total cost deducted from CME
Accommodation for Conferences/training		Cost of item excluding GST deducted from CME	Total cost deducted from CME
Airfares to Conferences/training		Cost of item excluding GST deducted from CME	Total cost deducted from CME
Mileage to conferences/training	For use of personal vehicle only to relevant conferences/training. IRD standard Tier 1 rates apply. Distance from usual place of business to destination (and return).	Full cost of item deducted	N/A
Taxis to & from Conferences/training/ associated accommodation		Cost of item excluding GST deducted from CME	Total cost deducted from CME
Computers/Laptops/ Tablets or similar devices i.e. iPad	One item of each per every 2 years	Grossed up cost of item including GST deducted from CME	N/A
Software	Work related applications only	Grossed up cost of item including GST deducted from CME	Total cost deducted from CME
Accessories – keyboard, mouse, laptop bag	Limited to reasonable accessories only	Grossed up cost of item including GST deducted from CME	Total cost deducted from CME

What cannot be claimed

- Airline lounge memberships
- Alcohol or entertainment (including meals) while attending training or conferences
- Payment for spouse/partner or other family member to travel
- Phone Plans
- Donations
- Fees associated with visa immigration requirements
- Insurance against damage, loss or theft for items of technology
- Clothing or footwear
- Mobile Phones

Reimbursement Process

The process for making claims and receiving reimbursement is:

Stage	Description
1.	Where CME purchase is not in the list of approved items detailed then the GP seeks pre-approval from Te Whatu Ora via their Practice prior to purchase. Questions should be directed to pcworkforce@northlanddhb.org.nz
2.	Te Whatu Ora Te Tai Tokerau confirms whether the CME purchase requiring pre-approval will be reimbursed and checks the GPs CME balance
3.	If approved, GP or GP Practice purchases CME item then continue to following stages
4.	Where CME purchase is on the list of approved items detailed, then GP submits claim for reimbursement of CME expense to their Practice Manager or Administration team.
5.	Practice submits application/s on behalf of their GPs, along with a copy of receipts and an invoice for the claimed amounts (payment dated at least four weeks from submission date)
6.	Te Whatu Ora Te Tai Tokerau processes payment for approved claims and makes payment to the Practice following standard supplier payment process and timeframes.
7.	Prior to end of financial year (30 June 2024) GPs complete short survey on the fund and briefly outlining any benefits received and recommendations.

RESPONSIBILITIES

GP Practice All applications for CME must be sent to Te Whatu Ora Te Tai Tokerau for approval and payment.

Applications must be submitted via Te Whatu Ora Te Tai Tokerau CME Online claim form and provide a GST tax invoice (or an overseas equivalent of a tax invoice) and proof of payment for all purchases including travel, accommodation and transfers.

Any purchases which are not covered in this document or deemed unreasonable by Te Whatu Ora Te Tai Tokerau will not be covered.

GP Practice must provide additional documentation to Te Whatu Ora Te Tai Tokerau if requested.

GPs who have received CME funds will be asked to complete a very short survey giving a brief outline of benefits to themselves/general practice in Northland. Completion of this will be used to discern success (or otherwise) of the framework.

**Te Whatu Ora
Te Tai Tokerau** Administration of this goodwill initiative in compliance with the approved guidelines and any other policies in effect at Te Whatu Ora Te Tai Tokerau.

Assess and approve applications against the approved list of items for purchase.

Manage refund of expenditure to the GP Practice

Manage the CME balances for all GPs covered by this initiative.

Manage queries from GPs in relation to CME expenditure and balances.

The charge back of costs for CME expenditure to the appropriate Te Whatu Ora Te Tai Tokerau funding pool in accordance with agreed process and timelines.

ASSOCIATED DOCUMENTS

The table below indicates other associated documents.

Type	Document Titles
Legislation	Crown Entities Act 2004 Goods and Services Taxes Act 1985 Financial Reporting Act 2013 Public Records Act 2005 Treasury Instructions 2016

(CME) PROCESS FLOWCHART

