

## FAQs - GUIDANCE FOR CSA/HSS Boards/Trusts

These frequently asked questions (FAQs) are only intended as general guidance and situations may arise that are not covered below or in the other FAQs.

**Q. What legislative requirement is placed upon CSA in respect of validating the Certificate?**

A. The HPSS Superannuation Scheme Regulations place no specific legal requirement to validate all the figures declared on the Certificate. Therefore the declaration that CSA are required to sign is worded in such a way that recognizes that some of the income declared on the Certificate will have come from other sources.

**Q. Where should the Certificate be sent?**

A. Central Services Agency. The GP (or their accountant) will have retained a copy.

**Q. Why does a Provider have to complete more than one Certificate if they hold more than one contract?**

A. Each contract will have its own 'ring fenced' budget, expenses ratio, and set of individuals acting as Providers. Also the contract may also be with various Boards/Trusts.

**Q. Does a retired GP still have to complete the 2006/07 Certificate?**

A. Yes, even though they may now be in receipt of pension. If they were in superannuable employment in 2006/07 they must complete the Certificate.

Also, as the SFE requires for a Certificate to be completed for seniority allowance purposes, a Provider should complete a Certificate for 2006/07 even though they may not have been an 'active' Scheme member; i.e. they have retired and returned to the HPSS in a non-superannuable Provider capacity.

**Q. Does this mean that CSA may receive a Certificate from a Provider who is not an active Scheme member?**

A. Yes; a small number of Certificates will not require SB55 'follow up' action. The Certificate will be have been completed mainly for the purposes of seniority.

**Q. What happens if a Provider refuses to complete the Certificate?**

A. It is a legal requirement that Providers must complete the Certificate. Those who do not are in breach of the statutory HPSS Superannuation Scheme Regulations and the statutory SFE (Statement of Financial Entitlement). Not completing the Certificate may have a detrimental effect on their pension benefits and seniority allowance. Section 2 of the SFE also states that the monthly global sum payments may be withheld if a GMS Provider fails to complete the Certificate.

The 'target date' for completing the 2006/07 Certificate is the 29<sup>th</sup> of February 2008. If, after repeated reminders, a Provider has failed to complete the 2006/07 Certificate by the 31<sup>st</sup> of December 2008 contact the HPSS Superannuation Branch for advice.

**Q. What about the SOLO income as declared on the Certificate when the Practice year-end is not 31 March?**

A. CSA should record the estimated superannuable profit and the contributions collected in the month they were collected and the contributions must be paid over by the 19<sup>th</sup> of the following

month. SOLO income should be recorded in the month the payment relates. It is therefore very important that SOLO information including the relevant contributions is supplied quickly and regularly to the CSA.

For a Practice with an accounts year-end of 31 March, a reconciliation of the Certificate with the monthly estimates, SOLO forms and balance can be made.