



Continuing Medical Education Implementation Guide

AMA Victoria - Victorian Public Health Sector - Medical Specialists Enterprise Agreement 2018-2021

*This Implementation Guide has been jointly developed between the Victorian Hospitals' Industrial Association, AMA Victoria and ASMOF (**the parties**) to provide clarity as to the intention of the parties in processing the payment of Continuing Medical Education Support as prescribed at Clause 41 and of the AMA Victoria - Victorian Public Health Sector - Medical Specialists Enterprise Agreement 2018-2021.*

Definitions

For the purpose of this document, the parties rely on the definitions contained in sub-clause 3.1 of the *AMA Victoria - Victorian Public Health Sector – Medical Specialists Enterprise Agreement 2018-2021* (Agreement) unless otherwise specifically stated.

Purpose and Application

A world class health service is evidenced by Doctor's being at the cutting edge of their profession, the CME Support Entitlement is designed to assist Doctors in the Victorian Public Health Sector in being leaders in their profession.

CME Support Entitlement is intended to maintain and enhance the skills and knowledge of the Doctor through reimbursement of CME related costs reasonably incurred.

These guidelines have been developed to assist both Doctors and Health Services to better understand and apply the terms of Clause 41 of the Agreement.

These guidelines apply to all Doctors (as defined in sub-clause 3.1(i) of the Agreement) employed by a Health Service (as defined in sub-clause 3.1(o) of the Agreement) employed pursuant to the Agreement.

The guidelines should assist Doctors in their planning of their CME and help Health Services in their consideration and processing of CME Support Entitlement reimbursement claims.

Disclaimer

While these guidelines deal with the provisions of Clause 41 of the Agreement, they do not substitute for or vary the provisions of Clause 41 (or any other term) of the Agreement.

While these guidelines seek to provide contextual advice with respect to CME Support Entitlement and rules, they provide advice on only a limited subset of the many possible scenarios that might arise in claiming and approving CME Support Entitlement reimbursement claims.

Some Doctors will, pursuant to an outcome of the Review of Pre-2013 Collective Agreements set out in sub-clause 7.5 of the Agreement, be entitled to additional CME entitlements and rules.

These guidelines do not purport to provide advice or guidance with respect to professional development support arrangements that were in place prior to 1 July 2006 and which remain in place.

CME Support Entitlement (sub-clause 41.1)

A Doctor is entitled to reimbursement of approved costs associated with CME up to a value of the amounts set out below:

Pre-2018 EBA	2017-18	2018-19	2019-20	2020-21
\$25,077	\$25,829	\$26,604	\$27,402	\$28,224

** pro rata for Fractional Doctors (1/35th per contracted hour)*

A Fractional Doctor is entitled to a pro-rata CME Support Entitlement calculated on the Fractional Doctor's base fractional appointment (for each 0.1 fraction / 3.5 hours)

A Doctor will be reimbursed from their individual CME Support Entitlement for “costs reasonably incurred for CME activities or purposes directly relevant to the Doctor's employment with the Health Service”.

Where a Doctor:

- (i) transfers from one Health Service to another during the course of the financial year; or,
- (ii) where a Doctor is employed concurrently by more than one Health Service;

the total benefit available to the Doctor each year will not exceed the equivalent of the Full-Time CME Support Entitlement

Variations in hours of work and the Continuing Medical Education Support Reimbursement Cap

Where a Doctor's contracted hours of employment change, the Doctor's annual CME Support Entitlement will be adjusted to reflect the contracted hours.

The Doctor's annual CME Support Entitlement is not pro-rated for the length of time at the new hours. Where a Doctor has reduced hours and has already been reimbursed an amount in excess of their revised annual CME Support Entitlement, repayment is not required.

Where a Doctor's contracted hours are amended for a fixed period of time during the year (e.g. for replacement of a staff member on sabbatical leave) the Doctor's CME Support Entitlement can be based on the average hours over the full year to recognise the additional hours of work.

Q. In July, a Full-Time Doctor incurred a CME related cost that was reasonably incurred for a Conference the following March.

In January, the Doctor varied their contract to become a Fractional Doctor at 0.5EFT, which reduced the Doctor's CME Support Entitlement to below that which was incurred in the previous July.

Can the Health Service require the Doctor to repay the difference between what was incurred when the Doctor was Full-Time and the Doctor's subsequent CME Support Entitlement after changing to 0.5EFT.

A. No, where a Doctor has reduced hours and has already been reimbursed an amount in excess of their revised annual CME Support Entitlement, repayment is not required.

Additional terms specific to Fractional Doctors

A Fractional Doctor who has more than one fractional appointment with a Health Service listed in Schedules 1-5 of the *Health Services Act*, the total benefit available to the Doctor each year will not exceed the equivalent of a Full-Time Doctor's CME Support Entitlement

Q. How does a Health Service calculate a Fractional Doctor's CME Support Entitlement where their base fractional appointment is 20 hours per week.

A. A Fractional Doctor's CME Support Entitlement is calculated using the following method:

Base Fractional Appointment / 35 hours x Full-Time Doctor's CME Support Entitlement

In this example, to calculate their entitlement for the 2019/20 Financial Year:

20 hours / 35 hours x \$27,402

= \$15,658.29

Reimbursable Expenses (sub-clause 41.2)

In accordance with the Agreement, both Full-time Doctors and Fractional Doctors are entitled to seek reimbursement for **CME related costs reasonably incurred** such as:

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| a) registration fees, reasonable travel, accommodation and per diem expenses | b) reasonable expenses linked to approved Sabbatical Leave (in accordance with clause 57 of the Agreement) |
| c) registration costs of relevant Specialist Medical College or Association (however titled or styled) in the medical field in which the Doctor is credentialed and practising | d) costs related to short courses, workshops or post-graduate courses recognised by the Speciality College for purposes of accruing CME/CPD/MOPS points |
| e) other costs such as books, CDs, Portable Technological Aids and subscriptions except where such resources are provided by the Health Service | |

The list of CME related costs reasonably incurred in sub-clause 41.2 does not represent an exhaustive list of what may be claimed but represent the most common and expected CME related expenses.

A Doctor may claim reimbursement for an expense not listed in sub-clause 41.2 where the Doctor can satisfy the Health Service that the expense is *"reasonably incurred for CME activities or purposes directly relevant to the Doctor's employment with the Health Service."*

Determination of reasonably incurred costs

For an expense to be reimbursable, it must be a *cost reasonably incurred for CME activities, or purposes directly relevant to the Doctor's employment with the Health Service.*

In making this determination, the Doctor must satisfy four elements:

- a) *the expense must be for CME activities or purposes.*

- b) *the CME activities or purposes must be directly relevant to the Doctors employment with the Health Service against whom the claim is made.*
- c) *the expense must be reasonably incurred.*
- d) *the Doctor must provide evidence of costs incurred (except for per diem meal and incidental expenses which are deemed income)*

In the first instance the Doctor making the claim must believe that the expense has been reasonably incurred. Secondly, the Health Service must be satisfied that the expense was reasonably incurred.

In the event the Health Service determines an item(s) is inconsistent with the clause and necessitates enquiry, sub-clause 41.4 sets out process by which the matter is dealt with between the Health Service and the Doctor.

Ultimately the Health Service makes a determination on whether an item(s) is inconsistent with the clause.

Where a Doctor disputes the determination of a Health Service, the Doctor may raise a dispute in accordance with the Dispute Resolution Procedure in clause 11 of the Agreement.

Q: Are AHPRA registration fees reimbursable as a CME related cost reasonably incurred?

A: No. AHPRA registration fees are not CME related costs.

Rates of Reimbursement (sub-clause 41.3)

There are additional rules/guidance provided by the Agreement:

Flights

Air travel costs incurred that are associated with CME activities will be reimbursed at the rate of up to a return business class airfare for journeys of 3 hours or more, or a return economy class airfare for journeys of less than 3 hours' duration.

Q: If a Doctor is flying to London for an approved CME activity but their first leg of their journey to London is Melbourne > Sydney (less than 3 hours) – can the Doctor have a business class fare reimbursed for Melbourne > Sydney component?

Yes. The journey is from Melbourne to London. That the journey includes a flight that is less than 3 hours does not reduce the Doctor's entitlement.

Can a Doctor travelling on a journey of 3 hours or more pay for a return economy class airfare but claim the rate of a return business class airfare?

No. CME funding support is a reimbursement. The Doctor is not entitled to claim reimbursement for a travel cost that hasn't been incurred.

Private Car Use

Claims for private car use for travel associated with CME activities will be reimbursed at the relevant rate per business kilometre published by the ATO.

The relevant rate for work-related car expenses is 68 cents per kilometre for the income year commencing 1 July 2019. Employers should check with the ATO to ensure this rate is up to date.

Accommodation expenses

Accommodation expenses are reimbursable save that:

- accommodation is at the hotel(s) hosting the conference, or
- elsewhere that is comparable for the conference attended.

Where a Doctor opts to stay in accommodation that is not at the hotel(s) hosting the conference, to be reimbursed for accommodation expenses, the accommodation needs to be “*comparable for the conference attended*” and the accommodation rate claimed must be reasonable.

Guidance for this may be obtained in appropriate circumstances having regard to:

- the accommodation at the hotel hosting the conference;
- the relevant ATO tax determination on “*reasonable travel and overtime meal allowance expense amounts*”. (The tax determination is updated annually – currently *Tax Determination 2019/11*)– found on the ATO Website at <http://www.ato.gov.au>.)

As with all CME expenses, accommodation expenses must be “*reasonably and necessarily incurred*” for the CME activity. For example, when claiming for domestic travel, accommodation the night before or after a conference, the start and finish times, as well as the distance from the usual place of work, are taken into consideration. For extended international travel, reasonable time for adjustment on arrival can be approved.

It would be unusual for accommodation expenses to be reimbursed where a Doctor is attending a conference/workshop in the Doctor’s home city.

Meals and incidental expenses

Meal and other incidental expenses reasonably incurred will be reimbursed upon the production of receipts.

Claims may be made for reasonable and necessarily incurred meal and incidental expenses whilst the Doctor is travelling from his/her home city for an approved CME activity.

Guidance for this is given by the relevant ATO tax determination on “*reasonable travel and overtime meal allowance expense amounts*”. (The tax determination is updated annually – currently *Tax Determination 2019/11*)– found on the ATO Website at <http://www.ato.gov.au>.)

The rate used will be based on the base full-time equivalent salary applicable to the position occupied by the Doctor.

Alternatively, in lieu of reasonable and substantiated expenses in respect of meals and relevant incidentals, a Health Service will, if the Doctors so elects, provide the Doctor with a taxable allowance prior to or following travel in accordance with the amounts set out in the relevant ATO tax determination dealing with reasonable allowance amounts (currently *Tax Determination 2017/19*) which may be found on the ATO website at <http://www.ato.gov.au>.

Such an allowance will be assessable income in the hands of the Doctor under the relevant Income Tax Assessment Act as amended or replaced from time to time. (See 41.3(c)(i)(B) and 41.4(e) of the Agreement.)

Travelling with spouse, partner, family or other accompanying person(s)

CME Support may not be claimed for any additional expenses incurred as a result of the Doctor being accompanied on his/her travel. This includes for example the cost of larger accommodation than would be required for the Doctor travelling alone, or attendance of a guest at conference functions.

Q: A Doctor goes to London for an approved CME related conference, travelling with their family. The Doctor staying at the hosting hotel but books a larger room to accommodate their family which is a greater cost than a room suitable for the Doctor alone.

Can the Doctor claim the cost of the larger room as a CME related cost reasonably incurred?

A: No. However, the Doctor should be reimbursed the equivalent cost of a room at the same hotel which would have reasonably accommodated themselves alone.

It's important to note that a Doctor may opt to stay elsewhere (e.g. an AirBnB) as is comparable which may be larger or better accommodate the travelling family members; these should be examined on a case-by-case basis having regard to the individual circumstances.

Q: Can a Doctor, upon production of receipts, claim reimbursement for a meal where they've hosted/entertained other colleagues or family?

A: No, the Doctor can only be reimbursed for reasonable and substantiated expenses in respect of meals and relevant incidentals for their own use.

Professional Reference Material

A Doctor may seek reimbursement of professional reference material such as books, CDs (or DVDs), journal subscriptions, not otherwise provided by the Health Service, for the Doctor's personal use. Purchase of these materials for a Health Service's or other third party library should not be reimbursed for CME purposes.

Mobile or internet plans (mobile or fixed) are not comprehended under 'reimbursable subscriptions' in sub-clause 41.2 as CME related costs reasonably incurred.

Portable Technological Aids

A Technological Aid statutory declaration must be completed for all claims for technological aids.

Computer Purchases

A portable, notebook computer may be reimbursed where:

- It is required by the Doctor for the purpose of taking notes, reviewing provided literature and drafting reports during or relating to a professional conference, workshop or course that he/she is attending as part of his/her approved CME activity or for reviewing CME materials online (this is in recognition that many Journals are now available only electronically);
- One is not supplied by the Health Service;
- One has not been reimbursed as CME from any Health Service in the last 3 years;
- Its purchase is a reasonably and necessarily incurred cost. (This would exclude purchases of high-end notebooks when the need would be satisfied by a computer of a lesser specification. Where notebooks are considered excessive to the CME needs only the value of a lesser specification computer will be reimbursed.)

Accompanying portable accessories (e.g. a computer carry bag or a mouse) may be reimbursable where their purchase is reasonable and necessary.

Extended Warranties and protection devices are claimable under CME Support, again where reasonable and necessary. Where an extended warranty has been claimed, a new technological device of a similar nature will not be eligible for CME Support reimbursement until the extended warranty has expired unless loss of or damage to that item falls outside the purchased warranty.

Reasonable software required for the CME activities of the computer purchase may be reimbursed. For example, the purchase of a basic *Microsoft Office* package (i.e. 'Home and Student' or equivalent) would be generally reimbursable, whereas the purchase of a more advanced package (e.g., 'Premium' or 'Home and Business' or equivalent) would need to be justified.

iPad, Tablets and Smartphones

iPad/tablet/smartphone purchases may be reimbursed where the practitioner can demonstrate the CME related activities requiring the item.

The anticipated life cycle of an electrical device (iPad/tablet/smartphone etc.) is three (3) years and whilst it would be unusual that a practitioner requires a new device for CME purposes the reimbursement should be considered on a case by case basis and it can be demonstrated that the device is non-functional or no longer fit for CME purposes.

The purchase of mobile telephones (other than a smartphone) and iPods (or like audio devices) is specifically excluded from CME Support reimbursement.

Child care expenses

The Agreement provides a fixed payment of \$250 payment per day to facilitate the costs of child care whilst undertaking a CME activity, this payment is deducted from the Doctor's CME Support Entitlement.

The intent of sub-clause 41.3(d) is to facilitate the costs of child care while the Doctor is undertaking a CME activity to improve participation of Doctors with family and caring responsibility in CME activities, in particular, those that require interstate or international travel.

A Doctor is entitled to this payment where the Doctor can establish through the production of evidence that satisfies a reasonable person (such as a Statutory Declaration) that the following are met:

- a) they are the Primary Carer (as defined in subclause 54.3(g) of the Agreement) and;
- b) are responsible for the child(ren) during the CME activity period

Where these requirements are met, the Doctor will not be required to produce evidence of costs incurred for child care expenses.

Q: *What is the definition of Primary Carer?*

A: A Primary Carer means the person who has or will have a responsibility for the care of the Child see sub-clause 54.3(g)

Ordinarily, a Doctor who has responsibility for the child(ren) during the CME activity period would have physical, direct and immediate responsibility for the child(ren).

However, while recognising the unique nature of a Doctor's individual family and caring responsibilities, it may not be appropriate for the child(ren) to travel with the Doctor during the CME activity period, but the Doctor may incur an additional cost for child care during the CME activity period.

While not actively contemplated within the Agreement, in these circumstances, Health Services may agree to provide the Doctor a reimbursement up to a maximum of \$250 per day to facilitate reimbursement of evidenced **actual additional costs** incurred by the Doctor.

It would be expected that the Doctor would provide evidence of the actual cost incurred, and:

- that they are the Primary Carer for the child(ren);
- that if not for the CME activity period, the Doctor would be responsible for the child(ren) at that time;
- that the cost incurred was a direct result of participating in the CME activity period and it would not be expected that a Doctor would seek to claim child care costs that would be incurred regardless of whether the Doctor was participating in the CME activity period.

It is jointly agreed that a Doctor shouldn't request consideration of the above where:

- they are not the Primary Carer of the child(ren);
- if not for the CME activity period, they wouldn't have had responsibility for the child(ren) at that time;
- the cost incurred is not a direct result of participating in the CME period (e.g. the child(ren) always attend child care for the period claimed);
- they cannot provide evidence of actual cost incurred (e.g. the child(ren) were looked after by a family member or other person).

Any Fringe Benefit Tax obligation incurred by the Doctor due to the receipt of payments associated with child-care expenses will be deducted from the Doctor's individual Continuing Medical Education Support Reimbursement Cap

Health Services and Doctors are strongly encouraged to seek appropriate and separate, independent financial and taxation advice as to the application of relevant Taxation legislation and whether payments associated with child-care expenses attract Fringe Benefit Tax (or other) liabilities or obligations.

Fringe Benefit Tax Obligations and CME

The parties jointly encourage Health Services and Doctors to seek appropriate and separate financial and taxation advice as to the application of relevant Taxation legislation and whether a reimbursement under the CME provisions of this Agreement attract Fringe Benefit Tax (or other) liabilities or obligations.

In circumstances where a Doctor incurs a Fringe Benefit Tax liability (e.g. the Doctor undertakes private travel subsequent to their CME related travel) the liability is deducted from their CME Funded Support Entitlement.

It does not reduce the payment for flight reimbursement or other reimbursement.

Q: A Doctor travels overseas for a CME related activity and arranges subsequent private travel resulting in an FBT liability.

Can the Health Service deduct the reimbursement of costs associated with flights by 50% or another figure due to the private travel component and FBT liability?

A: No. An FBT liability does not reduce the reimbursement or costs; but a Doctors FBT liability is deducted from their CME Support Entitlement.

In this example, the Health Service should calculate and deduct the FBT obligation from the Doctors CME Support Entitlement, then reimburse the approved CME claim subject to the Doctor having a CME Support Entitlement remaining after the deduction of a Doctor's FBT liability.

Reimbursement Process (sub-clause 41.4)

Reimbursement may be claimed by a Doctor using a common simplified claim form provided by the Health Service (see Schedule C).

Claims are:

- submitted to the Chief Medical Officer/delegate for approval and,
- must be accompanied by original receipts and any other necessary supporting documentation, including for FBT purposes (e.g. travel diary).

Claim Period

Reimbursement of CME related costs are to be submitted:

- a) within the financial year in which the expense is incurred; or,
- b) within 3 months of the end of the financial year to which they relate (30 September).
(see sub-clause 41.4(c))

Q: A Doctor incurs CME related costs during the current financial year and submits their claim for reimbursement in December of the following financial year. Can the claim be immediately rejected?

A: Yes (see sub-clause 41.4(c) and (d)(vii))

It is recommended that health services take a pragmatic approach in circumstances where exceptional circumstances prevented them from completing the claim within the prescribed timeframe (e.g. serious illness / injury; family violence)

Assessment Period – 30 Calendar Days

The Health Service has **30 calendar days** to assess the claim and determine whether any item(s) are inconsistent with the clause and need enquiry.

The date of receipt and public holidays are **excluded** from the 30 Calendar Day Assessment period.

Automatic acceptance where no advice in 30 Calendar Days

If the Health Service intends to reject the claim (in whole or in part) it must do so:

- in writing, and
- within the 30-Day Assessment Period

If the Health Service fails to advise the Doctor in writing of its intention to within 30 calendar days, the claim is automatically accepted and, subject to the Doctor's outstanding CME balance, the Health Service must reimburse the Doctor the full amount of the claim within 45 calendar days.

That is, failure to identify concerns in writing within 30 Calendar Day Assessment period results in automatic acceptance of the claim, regardless of the concerns held by the Health Service

The date of receipt and public holidays are **excluded** from the 45-calendar day payment period.

Enquiry Period

This arises where if, following the assessment of the claim, the Health Service has determined any item(s) are inconsistent with the clause and necessitate enquiry. (see sub-clause 41.4(d)(iii)-(iv))

Q: What occurs if one portion of the claim is compliant and another portion appears to be inconsistent?

A: The portion of the claim that is compliant must be processed within 45 calendar days of receipt (not including the day of receipt or Public Holidays).

The portion of the claim that has been determined to be inconsistent with the Agreement and necessitates enquiry, is identified and the Health Service must advise the Doctor in writing of its intention to reject the claim (in whole or in part) within 30 calendar days (not including the day of receipt or Public Holidays).

The Doctor will be provided an opportunity to respond in writing – at this point, the Health Service is not required to process the inconsistent portion until a response is received by the Doctor and the response addresses the issues raised by the Health Service

Payment

If following the Assessment Period, the Health Services is satisfied that the entire claim (or a portion of the claim) complies with the requirements of the Agreement the Health Service must process the reimbursement of the compliant item(s) within 45 calendar days of receipt (not including the day of receipt or Public Holidays).

In circumstances where the Health Service has written to the Doctor to advise that the claim (or a portion of the claim) is inconsistent with the Agreement and the Doctor has responded to the Health Services concerns:

Where the Health Service is satisfied with the response and the claim is consistent with the Agreement

- a) the Doctor should be advised in writing by the Health Service within seven calendar days of receipt of the Doctor's response and the remaining claim (in part) will be reimbursed within 45 days (not including the day of receipt or Public Holidays) **of receipt of the Doctor's response.**

Where the Health Service is not satisfied with the response and the claim remains inconsistent with the Agreement:

- b) the Doctor should be advised in writing by the Health Service within seven calendar dates of receipt of the Doctor's response and the remaining claim (in part) rejected.

Q: Can a Health Service immediately reject a claim that:

- a) **are not accompanied by original receipts and any other necessary supporting documentation, including for FBT purposes (e.g. travel diary).**
- b) **are not submitted either within the financial year within which the expense occurred, or within 3 months of the end of the financial year to which they relate (30 September)**

A: Yes. A Health Service can **immediately** reject a claim that is not accompanied by original receipts, supporting documentation or wasn't submitted in time (either not submitted within the financial year; or, within 3 months of the end of the financial year within which the expense occurred).

A Doctor may dispute a decision in accordance with the Dispute Resolution Procedure in clause 11 of the Agreement.

Special Carry-over (sub-clause 41.5)

Where a Doctor was prevented from using their CME Support Entitlement in a particular financial year due to:

- a) parental leave in accordance with clause 54 of the Agreement;
- b) family/caring responsibilities;
- c) personal illness or injury; or
- d) other exceptional circumstances accepted as such by the Health Service.

The unused component of CME Support Entitlement is carried over to the next CME year.

Where this occurs, the Doctor can use the carried over entitlement in addition to their CME Support Entitlement for the new financial year.

The Doctor will be required to provide the Health Service evidence that satisfies a reasonable person that they were prevented from using the CME Entitlement for one of the reasons described above.

Q: A Doctor was absent from work for a substantial proportion of the financial year due to the birth of a child and subsequent parental leave in accordance with clause 54 of the Agreement; can the Doctor carry over the unused component of their CME Support Entitlement to the following financial year?

A: Yes, upon production of evidence that would satisfy a reasonable person; the Doctor would be able to carry over the unused component of their CME Support Entitlement to the following financial year.

Accumulation of CME Support Entitlement

The total amount of CME Support Entitlement that a Doctor may carry over in any one financial year is capped at an amount equivalent to two years' CME funding support at the full-time rates contained in the Agreement.

Where a Doctor:

- a) carries over any unused CME Support Entitlement into the subsequent financial year; and,
- b) is not prevented from utilising the accumulated CME Support Entitlements in that following financial year for any of the reasons set out in subclause 41.5(a) of the Agreement,

there will be no transfer of any unused CME Support Entitlement into a subsequent financial year.

Q: A Doctor carried over the unused component of their CME Support Entitlement from the previous financial year into the current financial year due to family/caring responsibilities.

In the current financial year, they were not prevented from using their CME Support Entitlement in accordance with the clause – can they carry their unused CME Support Entitlement into the next financial year?

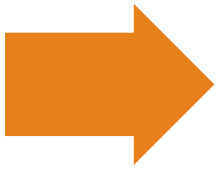
A: No, the Doctor who is not prevented from using their CME Support Entitlement in a given financial year will not be able to carry over in accordance with the Agreement.

In this example, the Doctor will be able to exhaust their carried over CME Support Entitlement in addition to their CME Support Entitlement for the current financial year.

Fractional Doctors only:

In circumstances where:

- a) Doctor is engaged on a Fractional basis; and,



- b) the Fractional Doctor had previously carried over some or all of their CME Support Entitlement from a previous financial year in accordance with the Agreement; and,
- c) the Fractional Doctor has again been prevented from utilising CME Support Entitlements for any of the reasons set out in subclause 41.5(a) of the Agreement;

the Fractional Doctor may carry-over the unused component of their CME Support Entitlement from the current financial year, as well as any CME Support Entitlement carried over from the previous financial year into the following financial year.