

2000–2001 Annual Return

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	Introduction

Introduction

Information requested in this annual return is required for:

- Commonwealth Reporting;
- Input into Victorian Hospital Comparative Data;
- Research and Analysis.

The return relates to the financial year ending *30 June 2001*. Officers responsible for its completion should ensure that the following instructions are read and complied with.

A separate return is required for each of the metropolitan health services and for all non-metropolitan public hospitals, as listed in schedules 1, 2 and 3 of the Health Services Act. Where a metropolitan health service contracts with a denominational hospital, an annual return must also be completed for the denominational hospital.

Only complete those forms and column(s) that represent the service source(s) of funding for your hospital. Please ensure:

- that only those activities supported by the Department are reported under the services supported by Health Service Agreement (HSA) or Operating Fund (i.e. all accounting related to business units should be reported in the Specific Purpose Fund and therefore included in the Consolidated Column or non-HSA part of this return);
- that correct service allocations are made; and
- that all Specific Purpose and Capital Fund transactions are reported in the Consolidated Total.

After eliminating all inter-entity transactions, all forms (except forms 5 & 6) *must reconcile* with the audited Financial Statements. The Department will be actively monitoring this for 2000-2001 and resubmission of the return may be requested.

Return of Forms

Agencies are required to submit data via the AIMS Online Entry System by *31 October 2001*. A hard copy generated by the system and signed by the Chief Executive must be retained on-site at the hospital.

Assistance

The Annual Return should be completed using these directions and directions contained in the *Financial Management Act 1994 and Annual Reporting Requirements^{3/4}Public Hospitals 2000-2001*.

Rural hospitals should direct all queries to the Regional Office. Metropolitan hospitals should contact their Account Manager for assistance.

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Form 1	Revenue and Expense Statement

Instructions for Completing Form 1: Revenue and Expense Statement

The form is divided into two parts: 1A for Revenue and 1B for Expenditure.

Form 1 requires the Agency to dissect the audited revenue and expenditure statement across services.

Care should be taken to ensure that the correct service allocations are made and only those activities supported by the Department are reported under the Operating Fund or Services Supported by Health Services Agreement. *All accounting related to services provided to compensable patients (i.e. Transport Accident Commission, Workcover, Army, etc.) and those attracting Medicare benefits must not be recorded in the Operating Fund.*

All Specific Purpose and Capital Fund transactions are reported in the Consolidated Total.

Agencies must ensure that gross amounts are reported except where noted.

Form 1A: Revenue

As in previous years, the form is split between HSA and non-HSA activities and an HSA subtotal is provided. In some cases lines such as donations are duplicated. This is intended to enable easier reconciliation with the annual report.

Services Supported by Health Service Agreement Casemix Revenue (Item 1)

Casemix Revenue should only be recorded in Acute services. All Casemix Revenue accrued for the year should be recorded in this cell.

Ordinary (Item 2(i))

Refers to ongoing recurrent funding grants.

Residential Services (Item 2(ii))

The revenue as itemised in the Form for nursing home, hostel and mental health services are to be reported under this item.

Non-specified Equipment/Infrastructure Maintenance (Item 3)

Refers to capital grants for non-specified equipment acquisitions and minor works projects. If the grants are used for general maintenance and upkeep and not for capital acquisitions, these should be reported here.

Other (Item 4)

Refers to all other grants for specific or special programs with a limited life.

Indirect Contributions (Item 5)

Indirect Contributions and payments made on behalf of the hospital by the Department should be accrued and apportioned between services.

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Commonwealth Grants (Item 6)

All revenue received from the Commonwealth for jointly funded programs with the Department should be reported in the Services Supported by Health Service Agreement under the appropriate program. All other Commonwealth funded programs should be reported within the Services Supported by Hospital, Community Initiatives and Capital Purpose Income

Patient Fees Raised—Admitted (Item 7)

Fees raised that relate to fundable admitted patients receiving treatment.

Patient Fees Raised—Non-Admitted (Item 8)

Refers to fees raised from non-admitted patients for services funded (partly or fully) via the casemix Outpatient Grant (refer *Fees and Charges Handbook for Public Hospitals*, e.g. dental services, spectacles and hearing aids, pharmaceutical, surgical supplies, prosthetics and aids and appliances for home modifications).

Patient Fees Raised—Other (Item 9)

Refers to all other patient fees raised and includes fees from Day Hospitals, Boarders, District Nursing and Community Health services.

Departure Packages—Department of Human Services (Item 10)

All accrued revenue received from the State Government to assist in the termination payment of employees of the agency. Both Targeted Separation Packages and Voluntary Departure Packages should be included.

Donations (Item 11)

Where Hospitals receive general donations (that is, the donor has not specified conditions with respect to disbursement), these amounts shall be recorded as *Donations (general/non-specific)* in the HSA Fund. For example donations collected from “Accident and Emergency” area should be recorded in the Operating Fund against acute health program.

If conditions have been specified they should be recorded as *Specific purpose Fund—Donation* (Item 26) revenue.

Where donations are made for the purpose of acquiring non-current assets such as plant and equipment they should be recorded as *Donations—Capital* (Item 32).

Recoveries—Use of Hospital Facilities: Fee Sharing (Item 12)

The revenue received and accrued from private practices operating within the hospital who are using hospital facilities.

Recoveries—Bad Debts (Item 13)

All collections made subsequent to the defaulting receivable accounts being extinguished need to be treated as receipts in the form of Bad Debt Recoveries.

Recoveries—Other (Item 14)

Include all other recoveries not included under items 12 and 13.

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Form 1	Revenue and Expense Statement

Interest and Dividends (Item 15)

Revenue earned from Investments as a result of HSA activities.

Other (Item 16)

Any form of recoveries or receipts that have not being accounted for in the above items.

Services Supported By Hospital, Community Initiatives and Capital Purpose Revenue

Admitted—Compensable and Other Private (Item 18)

Admitted Fees from non-HSA patients.

Non-Admitted—Compensable and Other Private (Item 19)

Refers to all fees raised from non-admitted patients for services *not* funded/supported by the Department of Human Services (e.g. Workcover, Transport Accident Commission, Armed Forces).

Commonwealth Grants Funded Programs (Item 20)

All commonwealth funded program grants which are not part of joint programs with the State.

Commonwealth Benefits (Item 21)

The benefits paid by the Commonwealth on behalf of residents towards their accommodation in Nursing Homes and/or Hostels which are not supported by HSA.

Recoveries—Use of Hospital Facilities (Item 22)

Represents revenue from private patients for services provided by the hospital (e.g. diagnostic and medical).

Recoveries—Other Non HSA (Item 23)

All non HSA recoveries not covered in other line items.

Specific Purpose Fund—Business Units (Item 24)

All revenue earned by business units need to be reported within the Consolidated total. The general characteristics of ‘business units’ include:

- the sale of goods and services of retail and commercial or medical nature to external parties;
- the separate accounting of revenue and expenditure;
- may or may not be a separate legal entity *but is under the control* of the Hospital Board of Management;
- does not (directly) receive any income from Department of Human Services.

Examples of business units include: cafeterias, car parks, hostels (except at multipurpose sites), linen services, radiology, pathology and cleaning services

Specific Purpose Fund—Trusts (Item 25)

Refers to revenue raised from private patients by private practice trusts for services, such services as pathology and radiology or other persons/bodies for a specified purpose.

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Form 1	Revenue and Expense Statement

Specific Purpose Fund—Donations (specific) (Item 26)

Refers to those donations where the donor has specified conditions. All donations of a capital nature should also be recorded in Donations - Capital.

State Government—Capital Projects (Item 27)

Includes capital funds provided for major projects, minor works and land acquisition.

State Government—Targeted Equipment (Item 28)

Includes capital funds provided for identified equipment acquisitions as agreed between the hospital and the Department of Human Services.

Non-specified Equipment/Infrastructure Maintenance (Item 29)

Refers to capital grants for non-specified equipment acquisitions and minor works projects. If the grants are used for capital acquisitions and not for general maintenance and upkeep, these should be reported here.

Commonwealth Capital Grants (Item 30)

Include all capital grants from the Commonwealth.

Departure Packages (Other) (Item 31)

All non-HSA other revenue received by the hospital and used to assist in the termination payment of employees.

Donations—Capital (Item 32)

As discussed in Item 11 where donations are made for the purpose of acquiring non-current assets such as plant and equipment they should be recorded here.

Rent/Lease (Item 33)

All revenue earned through the leasing or renting of hospital property.

Interest and Dividend Income from Investments (Item 34)

All non-HSA revenue earned from Investments, including income from Government Instrumentalities and dividends from shares.

Net Profit/(Loss) from Sale of Investments (Item 35)

The difference between the sale price of the Investment and the purchase price.

Net Profit/(Loss) from Sale of Assets (Item 36)

The difference between the sale price of the Asset and its book value.

Other Revenue (Item 37)

All other non-HSA recoveries not included in the above item.

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Form 1	Revenue and Expense Statement

Form 1B: Expenditure

Salary Costs (including Overhead Costs)

Revised Commonwealth reporting requirements require agencies to categorise staff according to the following labour occupations. The Department is developing a report from the payroll system to assist hospitals in the allocation of staffing costs according to these labour occupations.

Salaried Medical Officers (Item 1)

Refers to medical officers employed by the hospital on a full-time or part-time salaried basis (sessional) and *excludes* fee for service medical officers (FFSMO).

Registered Nurses (Item 2)

Includes persons with at least a three year training certificate and nurses holding post-graduate qualifications. Registered Nurses must be registered with the State registration board.

Enrolled Nurses (Item 3)

Enrolled Nurses are second-level nurses who are registered by the State registration board to practice in this capacity. Includes general enrolled nurse and specialist enrolled nurse (e.g. mothercraft).

Student Nurses (Item 4)

Student Nurses are persons employed by the establishment currently studying in years one to three of a three-year certificate course.

Trainee/Pupil Nurse (Item 5)

Includes any person commencing or undertaking a one year course of training leading to registration.

Other Personal Care Staff (Item 6)

Includes attendants, assistants or home assistance, home companions, family aides, ward helpers, wards men, orderlies, ward assistants and nursing assistants engaged primarily in the provision of personal care to patients or residents, who are not formally qualified or undergoing training in nursing or allied health professions.

Diagnostic and Health Professionals (Item 7)

Refers to qualified staff (other than qualified medical and nursing staff) engaged in duties of a diagnostic, professional or technical nature (but also including diagnostic and health professionals whose duties are primarily or partly of an administrative nature). This category includes all allied health professionals and laboratory technicians (but excludes civil engineers and computing staff).

Administrative and Clerical Staff (Item 8)

Refers to staff engaged in administrative and clerical duties. *Medical staff, nursing staff, diagnostic and health professional staff and domestic staff who are primarily or partly*

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engaged in administrative and clerical duties are to be excluded. Civil engineers and computing staff are included in this category.

Domestic and Other Staff (Item 9)

Domestic and other staff are persons engaged in the provision of food and cleaning services including domestic staff primarily engaged in administrative duties such as food service manager. Dieticians should be included under Diagnostic and Health Professionals.

Salary Costs—Other

Departure Packages—Department of Human Services (Item 10)

All expenditure incurred (including Long Service Leave) as a result of VDPs approved and funded by the Department of Human Services. Both Targeted Separation Packages and Voluntary Departure Packages should be included.

Departure Packages—Other (Item 11)

All expenditure incurred (including Long Service Leave) as a result of hospital funded VDPs.

Salary On-Costs

Long Service Leave (Item 14)

The total amount provided for in the annual report (as required by AAS 30) but excluding all expenditure related to VDP packages.

Workcover (Item 15)

All expenditure incurred for Workcover apportioned across each Fund and Program.

HSB Superannuation Schemes—All Except HACC (Item 16)

All superannuation expenditure related to Hospital Superannuation Board (HSB) Schemes, but excluding expenditure incurred on Home and Community Care (HACC) program.

HSB Superannuation Schemes—HACC (Item 17)

All superannuation expenditure related to HACC program.

Other Superannuation Schemes—SERBS (Item 18)

All superannuation expenditure related to SERBS.

Other Superannuation Schemes—Vic Super (Item 19)

All superannuation expenditure related to Vic Super.

Other Superannuation Schemes—Private Schemes (Item 20)

All superannuation expenditure related to Private Schemes (for example, National Mutual, AMP).

Other (Item 21)

All other salary on-cost expenditure not included above.

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Form 1	Revenue and Expense Statement

Non-Salary Costs

Medical Payments (item 23)

A visiting medical officer is a medical practitioner appointed by the hospital board to provide *medical services* for hospital public patients on a fee for service basis.

SGA & Tax Payments (Item 24)

The cost of employer contributions under the Superannuation Guarantee Act and tax payments in lieu of the contributions.

Food Supplies (Item 25)

The direct costs of supplying food and beverages to patients but not including kitchen expenses such as utensils, cleaning materials, cutlery and crockery.

Medical and Surgical Supplies (Item 26)

This refers to the cost of all consumables of a medical or surgical nature *but excluding drug supplies (reported in item 29 below) and medical equipment costing over \$1,000.*

Special Services—Department (Internal) (Item 27)

This refers to Operating Fund purchases from SPF (i.e. purchases from the business units).

Special Services—Purchased (External) (Item 28)

The services include consultancies, medical services purchased from other hospitals or other external providers, services provided by Allegiance Systems and external audit.

Pharmacy (Item 29)

The costs of drugs, medications, materials intravenous fluids and containers which are to be dispensed to patients.

Fuel, Light and Power (Item 30)

This account includes procurement and storage costs of fuel, utility charges for the external supply of gas, electricity and water and the cost of in-house production of energy.

Domestic Charges / Supplies (Item 31)

These include the general housekeeping (i.e. general cleaning and building maintenance) of the buildings, premises and residential accommodation but not including food costs (see item 25) or repair costs (see item 33). Removal of rubbish by contractors is also included here.

Equipment Replacement (Item 32)

This refers to the replacement of existing equipment costing below \$1,000. Every piece of equipment costing more than \$1,000 must be capitalised and reported in the balance sheet.

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Repairs and Maintenance (Item 33)

This refers to activity aimed at maintaining or returning an asset to its usual service potential. *Such activity does not substantially increase the service capacity, quality or useful life of the asset.*

These include repair and maintenance of equipment, infrastructures and buildings and minor additional works. Capital expenditure (as opposed to repairs and maintenance) in excess of the threshold of \$1,000 is excluded from this account.

Administrative Expenses (Item 34)

These refer to general expenses like rates and taxes, telephone, printing and stationery and insurance.

Patient Transport—Ambulance (Item 35)

This refers to the direct operating costs of the ambulance fleet or the invoiced cost of external ambulance services. Staff costs and depreciation are excluded.

Patient Transport—Other (Item 36)

This refers to the cost of transporting patients in situations where the service of an ambulance is not required. The common costs are taxi fares (taxi vouchers) and travel reimbursements.

Interest Expenses (Item 37)

These refer to interests incurred on borrowing like overdraft and loans.

Corporate Costs Funded by Department of Human Services (Item 38)

This consists of insurance premium paid by the Department of Human Services on behalf of the hospitals. The costs appear as revenue (grant) and expense (insurance).

Other Costs (Item 39)

These refer to all other miscellaneous recurrent expenses not included elsewhere in this form.

Specific Purpose Fund

Business Units (Item 41)

This refers to the operating costs of *Business Units* like cafeterias, car park, linen services, radiology, pathology and cleaning services.

Other (Item 42)

This refers to the operating costs of other cost centres not reported under item 41. Operating costs of hostel activities should be included here.

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Form 1	Revenue and Expense Statement

Capital Fund

Depreciation (Items 44- 48)

This refers to depreciation charges on the prescribed class of non-current physical assets. The depreciation is computed in accordance with the methods and rates found in the Finance and Accounting Manual.

Other (Item 49)

This includes all capital expenses other than depreciation.

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Form 2	Operating Fund Expenditure

Form 2: Operating Fund Expenditure

This form requires the apportionment of each service's *total* expenditure as reported in 1B across agency services. The form is divided into two parts, admitted services (Part A) and non-admitted services (Part B). The total of Form 2A and the total of Form 2B must reconcile with the total expenditure of the Operating Fund, Form 1B.

Form 2A: Admitted Services

Table 2A should include *all* costs incurred in providing services to admitted patients, broken down by service source of funding.

Individual service categories have in a number of instances been aggregated as one figure. The categories of service will correspond with the Agency Information Management System (AIMS) definitions contained in the AIMS Manual, version 8.

All indirect and support services costs (e.g. Stores, Fuel, Light and Power, Domestic Charges, and Administration Expenses) need to be apportioned and included in table 2A according to the methodology that most accurately reflects each hospital service.

Acute Services

Acute Medical and Surgical

Include cost of direct patient care for patients admitted to designated acute care beds in public hospitals. Exclude the cost of direct patient care for recognised geriatric evaluation and management, geriatric respite, rehabilitation, palliative care, psychogeriatric and non-acute NHT.

Mental Health—Designated

Include cost of direct patient care for patients admitted to designated acute care beds in public hospitals funded by Mental Health.

Sub-Acute Services

These are aggregated as one figure. For full descriptions of these services, refer to the Definitions section of the AIMS Manual, version 8.0.

- *Geriatric Evaluation and Management*
Include cost of direct patient care for admitted patients in recognised geriatric evaluation and management programs funded by Acute.
- *Geriatric Respite*
Include cost of direct patient care for patients admitted for planned and unplanned geriatric respite care funded by Aged Care.
- *Rehabilitation*
Include cost of direct patient care for admitted patients in designated rehabilitation programs. These are programs designated by the Department as providing rehabilitation services.

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Form 2	Operating Fund Expenditure

- *Palliative Care*
Include cost of direct patient care for admitted patients in recognised palliative care programs funded by Aged Care.
- *Psychogeriatric*
Include cost of direct patient care for admitted patients in recognised psychogeriatric programs funded by Mental Health.
- *Non-Acute Nursing Home Type (NHT)*
The cost of patients who have been cared for in one or more hospitals (public or private) for a continuous period of more than 35 days with a maximum break of less than seven consecutive days.

Residential Services

Include all expenditure for admitted patients in residential or long term care accommodation managed by the hospital.

- **Nursing Home**
Include costs of all services provided to residents of the nursing home.
- **Hostel**
Include costs of all services provided to residents of the hostel. Hostels that are fully funded by the Commonwealth should be reported in the Consolidated column.
- **Other**
Include costs of all other services to patients admitted to residential and long-term accommodation not reported above. Includes costs of all services provided to admitted patients in recognised psychiatric rehabilitation or continuing care beds funded by Mental Health Services.

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Form 2	Operating Fund Expenditure

Form 2B: Non-Admitted Services

Table 2B should include *all* costs incurred in providing services to non-admitted patients, by program source of funding.

Individual service categories have in a number of instances been aggregated as one figure. The categories of service will correspond with the AIMS non-admitted patient returns (S2 forms) and the Primary Health Program returns (C forms) which were used to report monthly aggregate occasions of service by program. The AIMS S2 forms and the definitions of individual service categories are contained in the AIMS Manual, version 8.0.

All support services costs and diagnostic and medical support services are included in table 2B.

All expenditure related to services not funded/supported by the department (*i.e. Transport Accident Commission, Workcover, Army, etc.*) should be recorded in the Consolidated column.

The Form 2B items relate to individual service categories contained in the AIMS Manual, version 8.0, as follows:

Medical Services

Emergency Treatment (Items 1 and 2):

- Acute—S2 item 1
- Mental Health—S2 item 1
- Primary Health Program—114/S2 item 1

Outpatient Services (Items 3 and 4)

- Acute—S2 items 2–11
- Sub-Acute—S2 items 5, 17–20,
- Primary Health—114/S2 item 2
- Aged Care—S2 items 1, 7, 8,
- Mental Health—S2 items 2–6

Other Services

- Acute—S2 items 13–16
- Sub-Acute—S2 1–3, 6, 7, 8–13, 21, 22
- Mental Health—S2 items 8–9, 11–23
- Aged Care—S2 items 2–6, 9–11
- Primary Health—114/S2 item 2
- Primary Health—Community returns (C forms)
- Other Programs—116/S2 items 1–2, 4–7, 9–19; 118/S2 items 1–3, 5–6

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Form 3	Statement of Financial Position

Form 3 Statement Of Financial Position

This form must agree with the audited version of this statement in the agency's Annual Report.

Explanatory notes provided in the 2001/02 F1 Manual on balance sheet items are also applicable to items in this form.

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Form 4	Form 4

Form 4s

These forms collect data on acute inpatients (including sub acute) bed day statistics by category together with the level of fees raised.

Form 4A: Acute Inpatient

It is important that bed day figures are reported accurately into the various categories shown on the form as these attract different fees and a proper analysis of fee raising and collections cannot be made unless this data is provided.

Fees raised are to include unbilled fees for patients not discharged at the end of the year.

Form 4B/4C: Nursing Homes and Hostels

Forms 4B and 4C collect data on Nursing Home and Hostel residents (Aged Care and Mental Health) bed day statistics and level of fees raised.

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Form 5	Form 5

Form 5s

These forms are for agencies funded for community based aged care activities, and Home and Community Program (HACC) activities. To assist you in completing these forms a statement is provided about their nature and the acquittal process.

Form 5A

This is for the financial reporting of Other Community Base Aged Care Programs; that is, non-HACC activities. Agencies should report on the total expenditure against each funded activity. The form contains a 'pick-list' of Other Community Based Aged Care activities.

Form 5B

This is for financial reporting on all HACC funded activities.

Form 5C

This is the Annual Service Data Acquittal Form. It is an annual version of the quarterly data form that agencies are utilising.

The main purpose of the form is to gain a consolidated picture of the extent of fees collected from HACC clients during the 2000–01 financial year. The amount of fees collected in Victoria's HACC Program will be included in the annual business report which DHS submits to the Commonwealth.

The Annual Service Data Acquittal Form also provides very useful information on certain items not captured in the HACC Quarterly Output Data Collection, such as the expenditure on home modifications and the expenditure (by Linkages agencies) on goods and equipment.

Each HACC funded agency should fill out only a single form (rather than one form per HACC Service Plan).

Fees Collected and Fees Spent (Columns 2 and 3)

The HACC fees policy requires fees to be collected from HACC clients (depending on the client's income) in the case of most HACC service types. This form requires each agency to report on fees collected and fees spent for each HACC activity. Generally, the fees collected are required to be used by the agency as a source of funds for extra service delivery.

The fees raised from one activity can generally be allocated to expanding the same activity, or expanding another activity. Thus it is legitimate to record different dollar figures in columns 2 and 3 for the same activity type. Check the details in your service agreement with DHS.

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Form 5	Form 5

Exceptions to note:

Line 1: Assessment & Care Management—Fees are not to be charged. However, fees raised from other activities can be used to expand Assessment & Care Management.

Line 6: Delivered Meal—Fees collected from clients should be used to defray the cost of the meal, and are not to be spent on providing additional meals or other HACC activities.

Line 13: Volunteer Coordination—No fees are to be charged for services provided solely by volunteers, such as Friendly Visiting. However, fees can be spent on providing additional hours of Volunteer Coordination activities.

Line 17: Linkages—Fees collected from Linkages clients are to be used for service enhancement for Linkages clients, and not to fund additional packages.

If your agency collects only a small amount of fees, the money can be used for *service enhancement* rather than expansion, if the DHS regional office agrees. This must be documented in the Service Agreement. In this case, total if fees collected may be less than the total of fees spent.

Number of Individuals Assisted (Column 4)

The number of individuals is an unduplicated count of the clients who received the particular activity at any time during the year. That is, if the same person received a nursing visit on three occasions during the year, you count them as one individual. The number of individuals reported here may therefore be less than four times the number you reported in each of the quarterly output forms.

Hours attributed to HACC grant and fees (Column 5)

This corresponds to the sum of columns 3 and 4 in the 2000–01 quarterly output form.

Assessment and Care Management (Line 1)

The Number of Allocated Community Service Officer positions means positions allocated to Assessment and Care Management, as distinct from Service System Resourcing.

Property Modification (Line 9B)

Please record the year's expenditure on property modifications as funded under the Property Maintenance activity type.

Planned Activity Groups (Line 15 and 16)

For Planned Activity Groups, the unit of service is the person hour. It is the hours of *direct* service received by the clients and excludes time spent travelling to and from the group or its regular venue. The amount of hours is calculated on a per-person basis and is *not* equivalent to the opening hours of the venue. For instance, if on one day three clients attend the session for four hours and two clients attend for three hours, you should record a total of 18 person hours (3 x 4 = 12) + (2 x 3 = 6).

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Form 5	Form 5

Linkages (Line 17)

This item is to be filled in only by agencies funded with Linkages Packages.

In counting the number of whole hours of Linkages service (column 5), you should include hours of case management, hours of service provided directly by your agency, and hours of service purchased by your agency but provided by another. In column 6, Places Filled, record the number of Linkages packages your agency had during the year. Record also the year's expenditure on Cost of Goods and Equipment Purchased on behalf of Linkages clients.

Service System Resourcing (Line18)

Fees can be spent on this activity. Also record here in column 5 the number of Senior Citizens Centres in receipt of a *Senior Citizens Centre Maintenance Grant*.

The Number of Allocated Community Service Officer positions means positions allocated to Service System Resourcing, as distinct from Assessment and Care Management.

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Form 6	Disability Services

Form 6 Disability Services

Revenue

Department of Human Services Funding

Refers to Disability Services Division funding received for the purpose of providing services to people with disabilities.

Aids & Equipment Program for Disabled People (A&EP) revenue

Should be recorded in the three categories provided: A&EP—Aids and Equipment, A&EP—Oxygen, and A&EP—Administration Contribution.

All other DHS grants are to be recorded as per funding provided in Other.

Other Government Funding

Refers to all other revenue not included in the above categories.

Other Sources of Funding

Refers to all other revenue not included in the above categories.

Expenditure

Service Delivery Costs

Refers to costs directly associated with the provision of a service.

Salaries

Refers to the costs of employees wages who are directly associated with the provision of service.

Salaries on Costs

Refers to the direct costs of retaining an employee other than that employee's salary or wages. On costs would typically include superannuation and Workcover contributions and provisions for long service leave, annual leave and sick leave.

Operating Costs

Includes costs directly related to the provision of services; for example, telephone, energy, cleaning, maintenance, human resources, accounting.

Purchase of Services

Purchase of Services is the purchase of community services from a third party (excluding non-service delivery contractual arrangements). This includes the purchase of aids and equipment*, discretionary services for Making a Difference, purchase of In Home Accommodation Support from another party and purchase of other services for all other programs.

* Note: A&EP aids and equipment expenditure is to be recorded separately from A&EP oxygen expenditure.

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Form 6	Disability Services

Non-Service Delivery Costs

Refers to costs indirectly associated with the provision of a service. This includes any external administrative charges outside of normal operating costs (shown above) which may be levied on Disability Services funded services.