

2003–2004 Annual Return

Contents

Introduction	1
Major Changes for 2003–2004	1
Return of Forms	2
Assistance	2
Form 1: Revenue and Expense Statement	3
Form 1A: Revenue	3
Form 1B: Expenditure	7
Form 2: Operating Fund Expenditure	10
Admitted Services	10
Aged and Psychogeriatric Residential Services	11
Non-Admitted Services	11
Form 4s	12
Form 4A: Acute Inpatient	12
Form 4B: Residential Services—Generic and Aged Persons Mental Health (Psychogeriatric) High and Low Care services, Revenue, Resident Fees and Statistical return.	12
Form 5s	16
Form 5A	16
Form 5C	16

Annual Return	2003–2004 Annual Return
	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 2004*. 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 transactions are correctly classified to the HSA non-HSA segments (see Major Changes section below).
- that correct service allocations are made; and
- that all Specific Purpose and Capital Fund transactions are reported in the 'Hospital & Community Initiatives' and 'Consolidated Total'.
- After eliminating all inter-entity transactions, all forms where indicated *must reconcile* with the audited Financial Statements. The Department will be actively monitoring this for 2003–2004 and resubmission of the return may be requested.

Major Changes for 2003–2004

A range of changes have been made to the Annual Return financial forms for 2003–04, as part of a strategy to better align the statutory financial statements with the Annual Return and the F1, and improve overall reporting consistency in line with proposed Commonwealth requirements for the next Australian Health Care Agreement. The main changes are:

Form 1A

- 1 Creation of new program categories namely 'Residential Aged Care' and 'Residential Aged Care Mental Health' in the HSA segment. 'Residential Aged Care' encompasses all Commonwealth accredited generic aged residential care services for both low (hostels) and high care services (nursing homes). 'Residential Aged Care Mental Health' encompasses aged persons mental health (psychogeriatric) for both low (hostels) and high care services (nursing homes).
- 2 Redefinition of the 'Other Services' program category in the HSA segment, to encompass all HSA-funded services except for Acute Health (including sub-acute services), Mental Health, Residential Aged Care, Residential Aged Care Mental Health and all non-residential aged care (HACC, ACAS, carers, etc). 'Other Services' category therefore includes all community health, dental health, disability, public health, drug treatment, problem gambling, mother and babies and other HSA-funded services. Sub-acute services, including palliative care, are no longer

Annual Return	2003–2004 Annual Return
	Introduction

funded through the Aged & Home Care output group and should be reported under Acute Health.

- The line items are redefined to align with those in the Annual Reports.

Form 1B

- The line items are redefined to align with those in the Annual Reports. Correction of fundamental errors and extraordinary items are included to ensure that entity result is reconciled to the Annual Reports.

Statement of Financial Position (Formerly Form 3)

- This form is deleted from the Return.

Form 4B

- The previous 4B and 4C are now merged into one form namely 4B. 'Nursing Home and Hostel' is now known as Generic High (Nursing Home) & Low Care (Hostel) Services while 'Psychogeriatric Nursing Home and Hostel' is now renamed as Aged Persons Mental Health High (Nursing Home) & Low Care (Hostel) Services. The merged form collects information only on 'Bed Days' and 'Net Revenue Raised'.

Form 5B

- The previous 5A and 5B are now merged into one form namely 5A. The merged form requires only the reporting of revenue and expenditure in total for 'Home and Community Care (HACC)' and 'Other Community Based Aged Care Programs'.

Disability Services Revenue and Expenditure Statement (Formerly Form 6)

- This form is deleted from the Return.

Return of Forms

The due date for the Annual Return is *30 October 2004*.

The returns are to be submitted via the AIMS On-Line Entry System. A tick in the *Completed* field indicates to the department that the form is complete with all validation rules satisfied and appropriate approvals for release obtained.

A printout of the return generated by the system should be signed by the chief executive officer and 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—Public Hospitals 2003–2004*.

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

Annual Return	2003–2004 Annual Return
Form 1	Revenue and Expense Statement

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.

Except for Residential Accommodation Payments, all Hospital and Communities Initiatives including Specific Purpose and Capital Fund transactions are to be reported in the 'Hospital and Communities Initiatives' column.

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

Form 1A: Revenue

The form is divided into Health Service Agreement, Hospital and Community Initiatives and Capital Fund and Other Activities. This is intended to enable easier reconciliation with the annual report. In Form 1A and 1B, the columnar headings are arranged to financial information on Residential Aged Care, Residential Aged Care Mental Health and Aged Care programs. This is done to align the Annual Return with the Annual Report structures to meet the requirements of the Australian Health Care Agreements.

Services Supported by Health Service Agreement

Victorian Government Grants (Item 1)

This item comprises:

- Ongoing recurrent funding grants for ordinary service delivery
- Infrastructure and maintenance grant (Circulars 17/2002 and 7/2003)
- Indirect Contributions (net liability movements for Long Service Leave and insurance)
- DHSV Community Dental Program
- All other grants for specific or special programs with a limited life

Commonwealth Grants (Item 2)

All non-capital purpose grant revenue received directly from the Commonwealth for services that are affiliated with DHS-funded services (for example, regional health service program grants, multipurpose centre (MPC) grants, Community Aged Care Packages (CACPs), Extended Aged Care in the Home (EACH), psychogeriatric unit program (PGU) funding), are to be reported in the HSA segment under the appropriate program.

Commonwealth revenues *not* to be reported here include revenue for residential aged care services (to be reported under item 3) and reimbursements from the HIC under the PBS reform arrangements (to be reported under Others – Item 9). Commonwealth revenue for joint programs such as HACC and ACAS flows via DHS and is therefore to be reported under Item 1. All other Commonwealth funded programs (for example NHMRC research grants) and any Commonwealth capital grants should be reported under Services Supported by Hospital, Community Initiatives and Capital Purpose Income.

Annual Return	2003–2004 Annual Return
Form 1	Revenue and Expense Statement

Commonwealth Revenue—Aged Residential Care (Item 3)

Commonwealth bed day subsidies and other Commonwealth residential care revenues.

Fees Raised—Nursing Home/Hostel Residents (excl accommodation payments) (Item 4)

Daily care fees raised from residents of accredited residential care facilities (hostels and nursing homes). Accommodation payments (accommodation charges for nursing home residents and interest and retention amounts on bonds paid by hostel residents) are to be recorded as capital purpose income under Item 17.

Fees Raised—Admitted Patient (Item 5)

Fees raised that relate to fundable admitted patients including DVA patients receiving treatment.

Fees Raised—Non-Admitted Patient (Item 6)

Refers to fees raised from non-admitted patients, (see *Fees and Charges Handbook for Public Hospitals*, for example dental services, spectacles and hearing aids, pharmaceutical, surgical supplies, prosthetics and aids and appliances for home modifications).

Fees Raised—Other clients (Item 7)

Refers to all other patient/client fees raised and includes fees from day centres, boarders, district nursing, community health services, etc.

Specific Revenue (Item 8)

In 2000–2001, the reference to abnormal items disappears from the accounting standards. These are replaced by specific revenue and expense. In keeping with the Annual Report and F1 reporting structures, specific revenue and expense are disclosed as line items in the Annual Return. Specific revenue or an expense is of such a *size, nature or incidence* that its disclosure is relevant in explaining and understanding the financial performance of the health services and hospitals. The requirement is in compliance with section 5.4 of AAS1 (AASB 1018) on 'Disclosure of Specific Revenue and Expenses'. Some of the circumstances that may give rise to the separate disclosure of these specific revenues and expenses include:

- The write-down of inventories or non-current assets and, where applicable, the reversal of such write-downs
- Litigation settlements
- Reversals of provisions
- Restructuring of operations
- Changes in accounting policies, other than those changes made to comply with a Standard or an Urgent Issues Group Consensus View that requires initial adjustments to be recognised as a direct credit to equity or a direct debit to equity.

Others (Item 9)

Any form of recoveries or revenues that have not been accounted for in the above items.

Annual Return	2003–2004 Annual Return
Form 1	Revenue and Expense Statement

Services Supported By Hospital, Community Initiatives and Capital Purpose Revenue

Income from Services Supported by Hospital and Community Initiatives (Item 11)

This item comprises:

- All revenue earned by 'business units' such as Diagnostic Laboratory (pathology) and Medical Imaging (radiology).
- Includes revenue for services not affiliated with HSA services, and otherwise not included in the Specific Purpose Fund. Examples include services provided under contract (for example, funding from Breast Screen Victoria for contracted mammography services) and NH&MRC research grants.

Restricted Specific Purpose Revenues (Item 12)

This is introduced as a result of the review of the SP Funds. The review indicated three categories of SPF namely certain business units, internally managed SPF and restricted purpose SPF. The department has issued Guidelines for the Identification and Establishment of SPFs. The Guidelines can be accessed via the department's website at: <http://www.health.vic.gov.au/spfunds/index.htm>

The characteristics of a restricted purpose SPF include the following features:

- The fund is established for a *particular or specific purpose (that is, a restriction or condition)* through some forms of legal instrument such as a trust or legal undertaking to comply with the condition or purpose for which the fund is established. The common types would be donation provided to purchase a specified equipment and research grant provided for particular field of interest.
- A separate board or a separate committee normally manages the fund such as a foundation managed by a separate board. Alternatively, this could be managed by a management committee auxiliary to the hospital's Board.

The hospital's Board has no effective control on the restricted purpose SPF other than to comply with or to implement the purpose for which the fund is set up. All funding and donations specifically provided for *capital works* are to be reported as such in 'Capital Purpose Income and Other Activities'.

Those specific purpose funds over which the hospital's Board has effective control are Internal Specific Purpose Funds.

Specific Revenues (Item 13)

See item 8 above.

Other (Item 14)

Any other revenues not reported under item 11, 12, 13.

State Government—Capital Projects (Item 15)

Includes capital funds provided specifically for major projects, minor works, land acquisition and capital funds provided for identified equipment acquisitions as agreed between the hospital and the Department of Human Services.

Annual Return	2003–2004 Annual Return
Form 1	Revenue and Expense Statement

Commonwealth Capital Grants (Item 16)

Includes all capital grants from the Commonwealth.

Residential Accommodation Payments (Item 17)

Accommodation payments comprises of accommodation charges for nursing home residents and interest and retention amounts on bonds paid by hostel residents. Accommodation bond payment itself is not revenue and is recorded as Money Held in Trust (a liability) in the Statement of Financial Position.

Proceeds from Sale of Non-current Assets (Item 18)

This represents the gross sale price of non-current assets including long-term investment.

Assets Received Free of Charge (Item 19)

This represents assets such as plant and equipment provided to the hospitals without charge.

Donations and Bequests—Capital (Item 20)

This refers to donations received for the sole purpose of acquiring non-current assets.

Specific Revenues (Item 21)

See item 8 above.

Other (Item 22)

All other non-HSA revenues not included in the above items.

Annual Return	2003–2004 Annual Return
Form 1	Revenue and Expense Statement

Form 1B: Expenditure

Salary Costs (including overtime, penalties, allowances)

Revised Commonwealth reporting requirements require agencies to categorise staff according to the following 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 (for example, 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, nursing, diagnostic, health professional and domestic staff who are primarily or partly engaged in administrative and clerical duties are to be excluded. Civil engineers and computing staff are included in this category.

Annual Return	2003–2004 Annual Return
Form 1	Revenue and Expense Statement

Domestic and Other Staff (Item 9)

Domestic and other staffs 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 On-Costs (Item 11)

This includes long service leave, Workcover, departure packages and superannuation.

Fees for Visiting Medical Officers (item 12)

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.

Agency Costs—Nursing (Item 13)

All expenditure incurred in engaging agency nursing staff.

Agency Costs—Other (Item 14)

All expenditure incurred in engaging agency staff other than nurses, for example, administrative or accounting staff.

Supplies and Consumables (Item 16)

This includes drug supplies, medical, surgical supplies and prosthesis, pathology supplies and food supplies.

Other Non-Salary Expenses (Item 17)

This includes utility charges, general housekeeping, rubbish removal, repair and maintenance, transport costs, insurance, administrative and other miscellaneous non-salary expenses. Interest expense is to be reported under 'borrowing costs – item 31'.

Salaries and Wages (Item 19)

Includes all salary costs and salary related overhead costs of employees engaged to provide services supported by Hospital and Community Initiatives which include 'business units' such as Diagnostic Laboratory (pathology) and Medical Imaging (radiology). Also refer to item 11 under Form 1A.

Salary On-Costs (Item 20)

See item 11.

Fees for Visiting Medical Officers (item 21)

See item 12.

Agency Costs—Nursing (Item 22)

See item 13.

Agency Costs—Other (Item 23)

See item 14.

Annual Return	2003–2004 Annual Return
Form 1	Revenue and Expense Statement

Other Non-Salary Costs (Item 25)

This includes supplies and consumables, utility charges, general housekeeping, rubbish removal, repair and maintenance, transport costs, insurance, administrative and other miscellaneous non-salary expenses. Interest expense is to be reported under 'borrowing costs – item 31'.

Restricted Purpose Fund (Item 26)

Costs and expenses pertaining to this Fund (also see item 12).

Capital Fund and Other Activities

Where applicable the amount reported in these items.

Depreciation (Items 28)

This refers to depreciation charges on the prescribed class of non-current physical assets.

Amortisation (Item 29)

This refers to amortisation of leasehold assets and intangibles.

Audit Fees (Item 30)

Audit fees paid to Auditor-General, his agent/contractor or fees paid to any qualified auditor for services rendered.

Borrowing Costs (Item 31)

These include:

- Interest on bank overdraft and short-term and long-term borrowings;
- Amortisation of discounts or premiums relating to borrowings;
- Amortisation of ancillary costs incurred in connection with the arrangement of borrowings;
- Finance charges in respect of finance leases recognised in accordance with Australian Accounting Standard AAS 17 'Accounting for Leases'.

Written Down Value of Non-Current Assets Sold (Item 32)

Carrying value of depreciable assets sold.

Assets Provided Free of Charge (Item 33)

This represents assets such as plant and equipment provided to an external entity without charge.

Specific Expenses (Item 34)

See Item 8 in Form 1A on Revenue.

Correction of a Fundamental Error (Item 35)

This refers to those rare occasions an error has a material effect on the overall financial reports of prior reporting periods as well as individual assets, liabilities, revenues or expenses. In such cases, those financial reports can no longer be considered to have been reliable as at the date they were issued. These errors are referred to as fundamental errors.

Other (Item 36)

Refers to other transactions/activities not included or reported in item 28 to 35.

Annual Return	2003–2004 Annual Return
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 three parts, admitted services, Aged and Psychogeriatric Residential Service and non-admitted services. The respective total of this Form must reconcile with that of row 18 in Form 1B.

Admitted Services

This includes *all* costs incurred in providing services to admitted patients, broken down by service source of funding.

All indirect and support services costs (for example, Stores, Fuel, Light and Power, Domestic Charges, and Administration Expenses) need to be apportioned and included in this form according to the methodology that most accurately reflects each hospital service.

Acute Services (Item 1(i))

Acute Medical and Surgical

Include cost of direct patient care for patients admitted to designated acute care beds in public hospitals in accordance with program funding source.

Sub-Acute Services (Item 1(ii))

Include costs of direct patient care for patients admitted to the sub-acute services program in public hospitals. For full descriptions of these services, refer to the Definitions section of the AIMS Manual.

Geriatric Evaluation and Management

Include cost of direct patient care for admitted patients in recognised geriatric evaluation and management programs.

Geriatric Respite

Include cost of direct patient care for patients admitted for planned and unplanned geriatric respite 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.

Palliative Care

Include cost of direct patient care for admitted patients in recognised palliative care programs.

Interim Care

Include cost of patients who have been admitted to a unit designated to provide interim care.

Annual Return	2003–2004 Annual Return
Form 2	Operating Fund Expenditure

Other Admitted Services (Item 1 (iii))

Include cost of direct patient care for other admitted patient services not reported in 1(i) and 1(ii). All mental health bed based services not included in acute 1(i). This includes extended care adult and other non-acute admitted services.

Aged and Psychogeriatric Residential Services

Comprises expenditures on accredited residential services in respect of high care generic and aged persons mental health (psychogeriatric) services (nursing home) and low care generic and aged persons mental health (psychogeriatric) services (hostel).

Non-Admitted Services

This includes *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.

All support services costs and diagnostic and medical support services are included in this form.

The items relate to individual service categories contained in the AIMS Manual, Version 11, as follows:

3(i) Emergency Treatment

- Acute—S2 item 1 (Acute Health)
- Mental Health—S2 item 14 (Mental Health)
- Dental Health—127/S2 item 1 (Other Services)

3(ii) Outpatient Services

- Acute—S2 items 2–11 (Acute Health)
- Sub-Acute—S2 items 5, 13–17 (Acute Health)
- Dental Health—127/S2 item 2 (Other Services)

3(iii) Community Care Units

Refers to programs designated as a Community Residential Facility (CRF) or a 24-hour staffed Continuing Care Unit (CCU) in the Health Service Agreement.

3(iv) Other Services

- Acute—S2 items 13–16 (Acute Health)
- Sub-Acute—S2 1–3, 6–12, 18, 19 (Acute Health)
- Primary Health—Community returns (C forms) (Other Services)
- Other Programs—116/S2 items 1–2, 4–7, 9–19; 118/S2 items 1–3, 5–6 (Other Services)

Annual Return	2003–2004 Annual Return
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: Residential Services—Generic and Aged Persons Mental Health (Psychogeriatric) High and Low Care services, Revenue, Resident Fees and Statistical return.

Form 4B (which combines Forms 4B and 4C of previous years) collects data on Public Sector Residential Aged Care Services (PSRACS)—Generic and Aged Persons Mental Health (Psychogeriatric) High Care (Nursing Home) and Low Care (Hostel) services revenue from Commonwealth supplements, resident care fees and accommodation payments, resident bed day statistics and State supplementary funding. The title of the new form includes current residential aged care terminology. Future returns will not include old terms such as nursing home, hostel and psychogeriatric.

Generic services and residents are those not approved as State Aged Persons Mental Health places and consequently are not eligible for State Mental Health funding. The majority of PSRACS and residents are classed as Generic. A resident's diagnosis of Dementia for example does not necessarily mean that they are occupying an Aged Persons Mental Health place or are eligible for State Mental Health funding.

Please note that only a small number of agencies provide both Generic and Aged Persons Mental Health (APMH) residential services. Should an agency need clarification as to the type/s of PSRACS that they provide please contact Jennifer Balmer in the Public Sector Residential Aged Care Unit on (03) 9616 8394.

Up-to-date information on Commonwealth Department of Health and Ageing (DoHA), funding and definitions can be found in the Commonwealth Residential Aged Care Manual, which is also available at: <http://www.health.gov.au/manuals/rcm/download/manual.pdf>.

Commonwealth DoHA funding status of public sector residential aged care places.

Places are available within each PSRACS, and are otherwise referred to as beds. The Commonwealth DoHA funding status of a place is based on the following criteria:

- An 'S' or 'State' high care place is one that was designated by the Commonwealth DoHA pre-inception of the Commonwealth Aged Care Act 1997. This means that the DoHA fund a reduced RCS subsidy (known as the Adjusted Subsidy Reduction (ASR)) on operational 'S' places.

High Care places allocated by the DoHA since 1 October 1997 are eligible for full Commonwealth DoHA, RCS subsidy.

Annual Return	2003–2004 Annual Return
Form 4	Form 4

- Low Care places operated by the State are eligible for full Commonwealth DoHA, RCS subsidy.
- Flexible Care places operated by State Multi Purpose Services are eligible for Commonwealth DoHA, RCS funding at either a High Care (RCS 3) or Low Care (RCS 7) level. Flexible Care places operated as High Care pre-inception of the Commonwealth Aged Care Act 1997 are funded at the RCS level 3 less the ASR as referred to above.

Separate columns are provided for Generic and Aged Persons Mental Health.

Commonwealth Revenue (Item 1)

The terminology used is based on the Commonwealth guidelines and definitions available in the DoHA Residential Care Manual (Chapter 6).

All items required for Commonwealth revenue are readily available from the Commonwealth's 'Explanation of Payment of Care Recipients in Approved Residential Aged Care Services' report also known as the 'Monthly Payment Statement'. This report is provided monthly to the agency by the Commonwealth and details the payments the agency has received in relation to the RACS.

Bed Days refer to the number of bed days occupied by the care recipient (resident) for the particular revenue description. These can be calculated from the Commonwealth DoHA monthly payment statement with adjustments for any back payments. Some fields do not require bed days and have been blanked out.

Net Revenue Raised refers to the total annual revenue amount received for the particular revenue description. The amount can be calculated from the Commonwealth monthly payment statement with adjustment for end of year accruals.

Basic subsidies (Item 1(i))

The basic subsidy refers to the Resident Classification Scale (RCS) category of permanent and respite residents.

Bed Days: These can be calculated from the Commonwealth DoHA monthly payment statement. Alternatively, agencies can use the bed day information submitted as part of their Agency Information System (AIMS) monthly Residential Services S5/129 Return or in their Residential Services Year to Date Activity report for each of the RCS levels which should correspond to that provided by the DoHA.

Respite Care is separated and includes the relevant RCS level (High care RCS 3, Low Care RCS 6) plus the additional respite supplement paid by the Commonwealth DoHA. Again data should match that reported by agencies in their monthly AIMS Residential Services S5/129 Return or in their Year to Date Residential Services Activity report for relevant Respite Care levels.

Supplements (Item 1(ii))

These include the primary and other supplements as specified by the DoHA.

Concessional/Assisted Resident Supplements are primary supplements paid for eligible residents.

Transitional supplements include the transitional, charge exempt and ex-hostel resident supplements.

Other (Note 2) includes remaining supplements such as oxygen, enteral feeding, pensioner, viability and hardship.

Annual Return	2003–2004 Annual Return
Form 4	Form 4

Reductions (Item 1(iii))

Reductions in subsidy include any amounts deducted from the total amount paid for each resident (identified as a negative amount in the monthly payment statement). It includes the daily income tested, extra service and compensation reductions. Income tested subsidy net amount (the refund less the reduction) should be included. *The amount to be entered here may not always be negative. If it is a negative value entry, you are required to ensure that the value entered is given a negative prefix.*

Total Commonwealth Revenue (=Item 1 i-iii)

This item is the total of items 1 ((i) to (iii)), and should correspond with the agency total monies received from the Commonwealth for the financial year. Income minus the reduction gives the total. It should also match the Annual Return Form 1A Item 3.

Resident Fees (Item 2)

The terminology used is based on the Commonwealth guidelines and definitions are available through the DoHA Residential Care Manual (Chapter 7).

Bed Days refer to the number of bed days occupied by the care recipient for the particular revenue description. These can be calculated from the resident fees statements/accounts with adjustments for end of year accruals. Some fields do not require bed days and have been blanked out.

Net Revenue Raised refers to the total annual revenue amount received for the particular revenue description. The amount can be calculated from the resident monthly statements/accounts with adjustment for end of year accruals.

Resident fees are paid by the resident directly to the agency and recorded as operating income. These fees exclude Accommodation Charges, which are classed as capital income and are to be noted separately under Item 4. The total Resident Fees (Item 2i+2ii+2iii) should match the Annual Return Form 1A Item 4 Fees Raised.

Daily Care Fees (Item 2(i))

This fee is referred to by DoHA as the standard resident contribution.

Income Tested Fees (Item 2(ii))

The income tested fee is paid by eligible residents in addition to the daily care fee, and should correspond with the income tested reduction amount noted in 1(iii).

Other (Item 2(iii))

Other resident fee contributions include extra service, compensation, remote area adjustments and agreed amounts of fees for additional services. The hardship reduction amount should be deducted here and correspond with the hardship supplement amount noted under 1(ii) Other.

HSA Revenue (Item 3)

The terminology used is based on the Rural and Regional Health and Aged Care Services Division Policy and Funding Plan 2003-04 to 2005-06.

Bed Days are not required as the revenue is based on bed day targets.

Annual Return	2003–2004 Annual Return
Form 4	Form 4

Net Revenue Raised refers to the total annual revenue amount received for the particular revenue description. This amount can be calculated from the agency service agreement with adjustment for end of year accruals.

State Adjusted Subsidy Reduction-Supplement/Mental Health Top Up Payment (Item 3(i))

The Adjusted Subsidy Reduction (ASR) Supplement is paid by the State on designated 'S' places. (Refer Commonwealth (DoHA) funding status of public sector residential aged care places for definitions).

The Mental Health Branch provides either the Psychogeriatric Nursing Home or Hostel supplement on APMH places which should be noted under the Aged Persons Mental Health column.

Other State Supplementary Payments (Item 3(ii))

It includes Aged Care Branch contributions for wage adjustment (HSUA and ANF EBA), accreditation, Rural Small Nursing Home and Complex Care Supplements. It also includes any other Mental Health Branch supplements, which need to be separated into the appropriate columns.

Accommodation Payments (Item 4)

The terminology used is based on the Commonwealth guidelines and definitions that are available through the DoHA Residential Care Manual (Chapter 8).

Bed Days are not required.

Net Revenue Raised refers to the total annual revenue amount received for the particular revenue description. This amount can be calculated from the agency accounts for capital income with adjustment for end of year accruals.

The total Accommodation payments should match the Annual Return Form 1A Item 17.

Accommodation Charges (Item 4(i))

This charge is paid by eligible residents usually as part of their daily fees.

Interest and retention amounts on accommodation bonds (Item 4(ii))

Retentions amounts are regularly deducted from the Accommodation Bonds held by the agency. Interest refers to the interest received on Accommodation Bonds/entry contributions only.

Annual Return	2003–2004 Annual Return
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

Form 5A (which combines Form 5A and 5B of previous years) is for the financial reporting of HACC and other community base aged care programs; that is, non-HACC activities. The Form contents are further simplified seeking only total revenue, expenditure and operating result against each funded activity.

Form 5C

The main purpose of this form is to collect information for Victoria's Annual HACC Business Report. Completed acquittals must be submitted to the department via the AIMS on-line entry system by 30 September 2004. Printouts of the original signed form must be signed by the agency's Chief Executive Officer and retained by the hospital. They must be made available to officers of the department upon request.

Each HACC-funded agency should fill out one form per HACC Service Plan. Therefore, an agency with service plans in two regions should fill out two forms. This may not be applicable for hospitals that submit data via the AIMS on-line entry system. If in doubt, check your agency's DHS Service Agreement, and consult your DHS regional contact for HACC.

Veterans

Do *not* include information about DVA-funded Planned Activity Groups and Delivered Meals.

HACC fees

The form provides a consolidated picture of the fees collected from HACC clients during the 2003–04 financial year. The Statewide amount of fees collected is included in Victoria's annual HACC Business Report, which is submitted to the Commonwealth.

The 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.

All relevant sections of the form must be completed. Please use your agency's full name as it appears on the Service Agreement, do not use abbreviations or other shortened versions of your organisation's name.

Fees Collected and Fees Spent (Columns 2 and 3)

Depending on the client's income, the HACC Fees Policy requires fees to be collected from HACC clients in the case of most HACC service types. Generally, the fees collected are required to be used by the agency as a source of funds for extra service delivery.

Annual Return	2003–2004 Annual Return
Form 5	Form 5

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. Exceptions are listed below.

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, the total of fees collected may be less than the total of fees spent.

- Item 3: Assessment and Care Management—Fees are not to be charged. However, fees raised from other activities can be used to expand Assessment and Care Management.

- Items 4 & 5: 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.

- Item 8: Linkages—Relevant only to agencies funded for Linkages packages. Fees collected from Linkages clients should be used for service enhancement for Linkages clients, and not to fund additional packages. In counting the number of whole hours (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.

- Item 11b: Property Modification—Record the year’s expenditure on property modifications, as funded under the Property Maintenance activity type.

- Items 15 & 16: Planned Activity Groups—The number 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 five hours, you should record a total of 22 person hours (3 x 4 =12) + (2 x 5 = 10).

- Item 17(b): Volunteer Coordination—No fees are to be charged for services provided solely by volunteers, such as Friendly Visiting. However, in many cases donations are received to support provision of services under volunteer coordination. Please identify the income collected as donations and the amount of donations spent against volunteer coordination.

- Line 18a: Service System Resourcing—Record in column 5 the number of EFT staff positions attributed to this HACC activity.

- Line 18 b: In column 6, record the number of Centres in receipt of a Senior Citizens Centre Maintenance Grant.

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 HACC Quarterly Output forms.

Annual Return	2003–2004 Annual Return
Form 5	Form 5

Hours Attributed to HACC Grant (Column 5)

This corresponds to column 3 in the 2003–04 Quarterly Output form and relates to the hours of output generated by the agency using only the HACC grant.

Hours of Total Output (Column 6)

This corresponds to column 4 in the 2003–04 Quarterly Output form. It should include the annual output attributable to the HACC grant, plus the output attributable to fees invested back into additional services. If your agency contributed other revenue to the HACC program, the additional outputs (if any) can be included in this total. In the case of Delivered Meals, report the number of meals, not hours. Do not include hours of PAG or meals delivered to eligible Repatriation cardholders. Hours of total output (column 6) should always exceed or be no less than column 5 the hours of output attributable to the HACC grant.