

# 2005–2006 Annual Return

# Contents

Introduction .....	1
Major Changes for 2005–2006 .....	2
Return of Forms .....	2
Assistance .....	2
Classifying Transactions to the Health Service Agreement (HSA) or Hospital and Community Initiatives (H&CI).....	1
Form 1: Revenue and Expense Statement .....	2
Form 1A: Revenue .....	2
Form 1B: Expenditure .....	6
Form 2: Operating Fund Expenditure .....	10
Admitted Services.....	10
Aged and Aged Persons Mental Health Residential (Psychogeriatric) Services.....	11
Non-Admitted Services .....	11
Form 4s.....	13
Form 4A: Acute Admitted Patients.....	13
Form 4B Residential and Community Based Aged Care Services Revenue and Statistical Return	13
Form 5s.....	17
Form 5A: Revenue and Expenditure Statement—HACC and Other Community Based Aged Care Programs .....	17
Form 5C: HACC Annual Fee Report.....	18

## 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 2006*. 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 and 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 2005–2006 and resubmission of the return may be requested.

### Gross Expenditure on Health

As part of its accountability to the public, the Australian Government is seeking to implement a new system that will enable recurrent health expenditure on services provided under the Australian Health Care Agreements to be reported consistently, and allow comparability between jurisdictions on overall spending for public hospital type services.

To this end, in signing the 2003-2008 Australian Health Care Agreements, the States and Territories agreed to work with the Australian Government and other States to develop a comprehensive, standardised system for determining recurrent health expenditure in relation to the services provided under the Agreements.

Under the agreed methodology, Victoria is required to report audited gross expenditure on health to the Commonwealth. Victoria will use Annual Report figures that are audited and structured according to the Public Hospitals Financial Reporting Guidelines (under the Financial Management Act 1994) issued annually to hospitals by DHS and agreed by the Auditor General.

The Annual Return format has been revised to report the required expenditure and to assist in the identification of the agreed exclusions.

Annual Return	2005–2006 Annual Return
	Introduction

## Major Changes for 2005–2006

Minimal changes are made to the current year return. The main changes are:

### Form 1A and 1B

Due to the Australian Health Care Agreement reporting requirements, Admitted Patient Services, Outpatient Services, Emergency Department Services and Off Campus, Ambulatory Services now replace Acute Health reporting. Cost centre codes are provided for each reporting group to assist hospitals in completing the return. Please note that Form 2 is unchanged for 2005-2006 and does not have the abovementioned split of Acute Health reporting.

### Form 4B

This form now includes a number of new or separately identified items that were previously rolled up into the one item. Additionally the form has been aligned to the Department of Human Services' Common Chart of Accounts in order to assist agencies with reporting requirements.

### Form 5C

Detailed information by type of HACC service is no longer required for the annual acquittal process and is being discontinued. Only summary information on fees collected and fees spent is required for the year ending June 2006.

## Return of Forms

The due date for the Annual Return is *30 September 2006*.

Forms 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. Data is only counted as submitted when this box is ticked.

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 2005–2006* (<http://www.health.vic.gov.au/anrep/index/htm>).

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

## Classifying Transactions to the Health Service Agreement (HSA) or Hospital and Community Initiatives (H&CI)

*The HSA segment encompasses all the services that DHS funds, partly or wholly via a Health Services Agreement and/or Statement of Priorities. The HSA segment also encompasses funding from third parties (e.g. Commonwealth) that support the operations of these services.*

Examples of transactions to be classified to the HSA segment which have been previously treated inconsistently include:

Low care aged residential care services (hostels). Direct funding support has been provided in 2005-06 (HSUA wage increase) and indirect resources are provided by DHS to support accreditation.

Program of Aids for Disabled People. This is a service funded through the HSA.

Public hospital services provided to privately insured and other non-public patients. Unless provided directly through separate specific purpose funds established in accordance with DHS business rules, services to these patients are to be treated as a full or partial cost recovery extension of an HSA funded service.

*The H&CI segment encompasses health expenses and revenues relating to health services that are not supported by the HSA as well as expenses and revenues for other kinds of services.*

Services to be classified to the H&CI segment include:

Private hospitals owned by the public hospital/health service.

Services provided under contract to co-located private hospitals.

Separate internal and restricted specific purpose funds selling goods or services of a retail or commercial or medical nature to external parties (e.g. cafeterias, food catering, car park, linen services, cleaning services, privatised clinical services).

Health services that are wholly funded by the Commonwealth, plus client co-payments (e.g. CACPs, EACH, Day Therapy Centres).

Services provided to DHS under non-HSA arrangements, such as commercial contracts.

Health services provided on a contractual basis to external parties (e.g. public hospital beds provided to private hospital).

Special projects and trust funds that are required to be accounted for outside the HSA segment (e.g. Coordinated Care trials).

Research wholly funded by the Commonwealth and other government or non-government agencies.

Annual Return	2005–2006 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. As mentioned under 'Major Changes' for the current year, Admitted Patient Services, Outpatient Services, Emergency Department Services and Off Campus, Ambulatory Services now replace Acute Health reporting.

### 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, 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	2005–2006 Annual Return
Form 1	Revenue and Expense Statement

### **Commonwealth Grants—Residential Aged Care (Item 3)**

Commonwealth bed day subsidies and other Commonwealth residential care revenues.

### **Resident Fees Raised—High Care (Nursing Home) and Low Care (Hostel) Services (excl accommodation payments) (Item 4)**

Daily care fees raised from residents of accredited residential care facilities (high care (nursing homes) and low care (hostels)). Accommodation payments (accommodation charges for high care (nursing home)) residents and interest and retention amounts on bonds paid by low care (hostel residents)) are to be recorded as capital purpose income under Item 23 (Circular 6/2005 issued on 31 March 2005).

### **Residential Accommodation Payments (Item 5)**

Consists of interest earned on accommodation bonds, retention amounts and accommodation charges. The classification of these payments in the Health Service Agreement segment should be made in compliance with Circular 6/2005 issued on 31 March 2005. Accommodation bond payment itself is not revenue and is recorded as Money Held in Trust (a liability) in the Statement of Financial Position.

### **Fees Raised—Admitted Patients (Item 6)**

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

### **Fees Raised—Non-Admitted Patients (Item 7)**

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 8)**

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

### **Specific Revenue (Item 9)**

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 Paragraph 86 of AASB 101 on material items of income and expense, their nature and amount shall be disclosed separately. Some of the circumstances that may give rise to the separate disclosure of item of income and expense include:

- The write-down of inventories to net realisable value or of non-current assets to recoverable amount and, where applicable, the reversals of such write-downs;
- Disposals of investments;
- Litigation settlements;

Annual Return	2005–2006 Annual Return
Form 1	Revenue and Expense Statement

- Reversals of provisions; and
- Restructuring of operations

#### **Others (Item 10)**

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

#### **Transfer Pricing Account—Revenue (Item 11)**

Transfer Pricing Accounts are for N0000, N2000, N8500, P0000, R0000, R1000, Y0000, Y1000 and X0000. This is not applicable if direct allocation to cost centres is in place.

#### **Services Supported by Hospital, Community Initiatives and Capital Purpose Revenue**

##### **Commonwealth Revenue—Community Aged Care (CACP) and Extended Aged Care at Home (EACH) Packages Grants (Item 13)**

This revenue has the same meaning as in Item 1d (i) to (iii) of Form 4B.

##### **Non-Admitted Patient Fees Raised from Community Aged Care (CACP) and Extended Aged Care at Home (EACH) Package Recipients (Item 14)**

This revenue has the same meaning as in Item 3i to 3ii of Form 4B

##### **Income from Services Supported by Hospital and Community Initiatives (Item 15)**

This item 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 and MRC research grants. Please refer to Classifying Transactions to the Health Service Agreement (HSA) or Hospital and Community Initiatives (H&CI).

##### **Restricted Specific Purpose Revenues (Item 16)**

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.

Annual Return	2005–2006 Annual Return
Form 1	Revenue and Expense Statement

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 17)**

See item 9 above.

**Other (Item 18)**

Any other revenues not reported under item 13, 14, 15, 16 and 17.

**Transfer Pricing Account—Revenue (Item 19)**

Transfer Pricing Accounts are for N0000, N2000, N8500, P0000, R0000, R1000, Y0000, Y1000 and X0000. This is not applicable if direct allocation to cost centres is in place.

**State Government—Capital Grants (Item 21)**

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.

**Commonwealth Capital Grants (Item 22)**

Includes all capital grants from the Commonwealth.

**Residential Accommodation Payments (Item 23)**

Accommodation payments comprises of accommodation charges for nursing home residents and interest and retention amounts on bonds paid by hostel residents (Circular 6/2005 issued on 31 March 2005). Accommodation bond payment itself is not revenue and is recorded as Money Held in Trust (a liability) in the Statement of Financial Position.

**Net Gain/(Loss) From Sale of Non-current Assets (Item 24)**

This represents the net gain or loss from sale of non-current assets.

**Assets Received Free of Charge (Item 25)**

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

**Donations and Bequests—Capital (Item 26)**

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

**Specific Revenues (Item 27)**

See item 9 above.

**Other (Item 28)**

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

**Transfer Pricing Account—Revenue (Item 29)**

Transfer Pricing Accounts are for N0000, N2000, N8500, P0000, R0000, R1000, Y0000, Y1000 and X0000. This is not applicable if direct allocation to cost centres is in place.

**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

Annual Return	2005–2006 Annual Return
Form 1	Revenue and Expense Statement

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.

### **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, S100 drugs, 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 'Finance Costs—item 33'.

Annual Return	2005–2006 Annual Return
Form 1	Revenue and Expense Statement

**Transfer Pricing Accounts—Expenses (Item 18)**

Transfer Pricing Accounts are for N0000, N2000, N8500, P0000, R0000, R1000, Y0000, Y1000 and X0000. This is not applicable if direct allocation to cost centres is in place.

**Salaries and Wages (Item 20)**

Includes all salary costs and salary related overhead costs of employees engaged to provide services supported by Hospital and Community Initiatives.

**Salary On-Costs (Item 21)**

See item 11.

**Fees for Visiting Medical Officers (item 22)**

See item 12.

**Agency Costs—Nursing (Item 23)**

See item 13.

**Agency Costs—Other (Item 24)**

See item 14.

**Other Non-Salary Costs (Item 26)**

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 'Finance Costs – item 33.

**Restricted Purpose Fund (Item 27)**

This is for costs and expenses pertaining to this Fund. (Also see item 16 of Form 1A).

**Transfer Pricing Accounts—Expenses (Item 28)**

Transfer Pricing Accounts are for N0000, N2000, N8500, P0000, R0000, R1000, Y0000, Y1000 and X0000. This is not applicable if direct allocation to cost centres is in place.

**Capital Fund and Other Activities**

Where applicable the amount reported in these items.

**Depreciation (Items 30)**

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

Annual Return	2005–2006 Annual Return
Form 1	Revenue and Expense Statement

### **Amortisation (Item 31)**

This refers to amortisation of leasehold assets and intangibles.

### **Audit Fees (Item 32)**

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

### **Finance Costs (Item 33)**

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 AASB Standard AASB117 on 'Leases'.

### **Assets Provided Free of Charge (Item 34)**

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

### **Specific Expenses (Item 35)**

See Item 9 in Form 1A on Revenue.

### **Impairment of Non-current Assets (Item 36)**

The amount by which the carrying amount of an asset or cash generating unit exceeds the recoverable amount. The recoverable amount of an asset is the higher of its fair value less costs to sell or its value in use. (AASB 136)

### **Other (Item 37)**

Refers to other transactions/activities not included or reported in item 30 to 36. Capital purpose disbursements not capitalised are to be reported here.

### **Transfer Pricing Accounts—Expenses (Item 38)**

Transfer Pricing Accounts are for N0000, N2000, N8500, P0000, R0000, R1000, Y0000, Y1000 and X0000. This is not applicable if direct allocation to cost centres is in place.

Annual Return	2005–2006 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 19 in Form 1B (except that the column 'Acute Health' in Form 2 will equate to the totals of Admitted Patient Services, Outpatient Services, Emergency Department Services and off Campus, Ambulatory Services in row 19 for 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.

### 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 Aged Persons Mental Health Residential (Psychogeriatric) 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 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 2006 Manual, Version 13 available at <http://www.health.vic.gov.au/aims/man2006.htm>, as follows (except that Primary Health and Mental Health statistics are sourced from other than the AIMS information):

#### 3(i) Emergency Treatment

- Acute—S2 111 item 1; S92 111 emergency medicine, S9 111 item 550
- Dental Health—S2 127 item 1

#### 3(ii) Outpatient Services

- Acute—S2 111 items 2-10; S9 111 and S92 111 All categories except emergency medicine, dental, allied health group sessions and 'other non-admitted services'.
- Dental Health—S2 127 item2; S9 111 item 301; S2 111 item 11; S92 111 Dental.
- Mental Health—Mental Health CMI/ODS

#### 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.

Annual Return	2005–2006 Annual Return
Form 2	Operating Fund Expenditure

3(iv) Other Services

- Acute—S2 111 items 13-15, 17-18; S9 111 and S92 111 Allied health group sessions and ‘Other Non-Admitted Services’ sections.
- Sub-Acute—S2 305
- Primary Health—Community returns
- Mental Health—Mental Health CMI/ODS

Other Programs—S2 116; S2 118.

Annual Return	2005–2006 Annual Return
Forms 4	Form 4A: Acute Admitted Patients Form 4B: Residential and Community Based Aged Care Services Revenue and Statistical Return

## Form 4s

### Form 4A: Acute Admitted Patients

This form collects data on acute admitted patients (including sub acute) bed day statistics by category together with the level of fees raised.

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.

Bed Day figures can be sourced from the patient's Account Class in the VAED.

For definition of Acute Inpatient Fee categories please refer to 'Fees and Charges for Acute Health Services in Victoria' at [www.health.vic.gov.au/feeman](http://www.health.vic.gov.au/feeman).

Sub-acute inpatients are defined to cover those sub-acute services not individually identified in Form 4A namely rehabilitation, geriatric evaluation and management, geriatric respite and interim care.

Please comply with instructions for the mapping of 'Fees Raised Including Adjustments' in this Form to Patient and Resident Fees in the Annual Financial Statement.

### Form 4B Residential and Community Based Aged Care Services Revenue and Statistical Return

Form 4B collects statistics and financial information on residential and community based aged care services.

The types of services include:

- High Care Residential Aged Care Services (RACS) (formerly nursing homes)
- Low Care RACS (formerly hostels)
- Flexible Care services operated by Multi Purpose Services
- Community Aged Care Packages (CACPs) and
- Extended Aged Care at Home Packages (EACH)

The form classifies the Service Type into columns:

- Generic—high and low care, flexible, CACPs and EACH  
These are not approved as State Aged Persons Mental Health (APMH) places and consequently are not eligible for State mental health funding
- APMH—high and low care

Some services provide both generic and APMH places this data should be separated into the appropriate columns.

Annual Return	2005–2006 Annual Return
Forms 4	Form 4A: Acute Admitted Patients Form 4B: Residential and Community Based Aged Care Services Revenue and Statistical Return

The data collected relates to Resident/Care Package Recipient Days and Net Revenue.

*Resident and Care Package Recipient Days*

Refers to the number of bed days occupied by the care recipient for the particular revenue description.

- Resident Days: These can be calculated from the Department of Health and Ageing (DoHA) monthly payment statement with adjustments for end of year accruals and should correspond to the total resident days reported in the S5-129 and/or S5\_115 monthly returns. Some fields do not require bed days and have been blanked out.
- Care Package Recipient Days: The number of days a care recipient receives a package.

*Net Revenue raised* refers to the total annual revenue amount received for the particular revenue description. It includes

- Commonwealth Grants
- Admitted Patient/Resident Fees
- Non Admitted Patient Fees and
- DHS Grants

The above headings and item descriptions used in this form correspond to the 2005-06 Department of Human Services' Common Chart of Accounts (CCoA). Please refer the CCoA Business Rules for clarification of items allocated under each heading, which is available at: <http://www.health.vic.gov.au/accounts/index.htm>

Should an agency need clarification as to the type/s of residential aged care services that they provide or this form please contact Jennifer Balmer in the Public Sector Residential Aged Care Unit on (03) 9096 8394.

Up-to-date information on Commonwealth Department of Health and Ageing (DoHA), funding and definitions can be found in the Commonwealth Residential Care Manual in Chapters 6, 7 and 8, which is also available at: <http://www.health.gov.au/internet/wcms/publishing.nsf/Content/ageing-manuals-rcm-rcmindx1.htm>.

Information regarding Community Aged Care Packages and Extended Aged Care at Home Packages can be found at: <http://www.health.gov.au/internet/wcms/publishing.nsf/Content/Community+Care-1> and <http://www.health.gov.au/internet/wcms/publishing.nsf/Content/ageing-commcare-comcprov-eachdex.htm>

**Item 1 Revenue items 1a to 1c**

Annual Return	2005–2006 Annual Return
Forms 4	Form 4A: Acute Admitted Patients Form 4B: Residential and Community Based Aged Care Services Revenue and Statistical Return

Is applicable to high, low and flexible care only.

All items required for No. 1 revenue are readily available from the DoHA '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 DoHA and details the payments the agency has received in relation to the RACS.

Funding guidelines and definitions are available through the DoHA Residential Care Manual (Chapter 6), which is also available at:

<http://www.health.gov.au/internet/wcms/publishing.nsf/Content/ageing-manuals-rcm-rcmindx1.htm>

**1a Commonwealth Grant:** The total of the S5-129 and S5\_115 monthly returns for bed days should correspond to the RCS levels in this form.

**1a (iv) Respite Care (Note 1)** is separated and includes the relevant RCS level (RCS 3 and RCS 6) plus the additional respite supplement paid by the DoHA.

**1c (i) Income Tested Fee Reductions and (ii) compensable reductions** are noted as negative amounts in the form.

#### **1d Community Aged Care (CACPs) and Extended Aged Care at Home (EACH) Packages Grants**

Is applicable to CACP and EACH only.

Information regarding Community Aged Care Packages and Extended Aged Care at Home Packages can be found at:

<http://www.health.gov.au/internet/wcms/publishing.nsf/Content/Community+Care-1> and <http://www.health.gov.au/internet/wcms/publishing.nsf/Content/ageing-commcare-comcprov-eachdex.htm>

#### **(iii) Other EACH Package supplements (Note 2)**

Includes Oxygen and Enteral feeding subsidies funded for an EACH Package care recipient.

#### **Item 2 Revenue items 2a to 2b**

Is applicable to high, low and flexible care only.

Up-to-date information on DoHAs, funding and definitions on Care Fees and Accommodation Payments can be found in the Commonwealth Residential Care Manual (Chapter 7 and 8), which is also available at: <http://www.health.gov.au/internet/wcms/publishing.nsf/Content/ageing-manuals-rcm-rcmindx1.htm>.

#### **Item 3 Revenue items—Non Admitted Patient Fees**

Annual Return	2005–2006 Annual Return
Forms 4	Form 4A: Acute Admitted Patients Form 4B: Residential and Community Based Aged Care Services Revenue and Statistical Return

Information regarding Community Aged Care Packages and Extended Aged Care at Home Packages can be found at:

<http://www.health.gov.au/internet/wcms/publishing.nsf/Content/Community+Care-1>  
and <http://www.health.gov.au/internet/wcms/publishing.nsf/Content/ageing-commcare-comcprov-eachdex.htm>

The total CACP and EACH Package subsidies (item 3iii) should also match that reported under the column 'Hospital and Community Initiatives' in the Annual Return Form 1A item 13.

#### **Item 4 Revenue items DHS Grants—Residential Aged Care**

The terminology used is based on the DHS CCoA and available at:

<http://www.health.vic.gov.au/accounts/index.htm>

Descriptions of activities as noted can be found in the Rural and Regional Health and Aged Care Services Division Policy and Funding Plan 2003-04 to 2005-06, which is available at: <http://www.dhs.vic.gov.au/rrhacs/pfplan.htm>

*Resident/Care Package Recipient 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 service agreement with adjustment for end of year accruals.

#### **(i) Complex Care Supplement (Note 5)**

This item includes all DHS Grants funded for the relevant activity identified in (Note 5)

#### **(ii) Support Supplements (Note 6)**

This item includes all DHS Grants for relevant activities identified in (Note 6).

#### **(iii) Other-Supplements (Note 7)**

This item includes any State funding identified in (Note 7).

#### **(iv) Mental Health Aged Care Supplements (Note 8)**

This item includes any State funding identified in (Note 8) and should be entered only in the APMH column.

<b>Annual Return</b>	2005–2006 Annual Return
Forms 5A	Revenue and Expenditure Statement—HACC and Other Community Based Aged Care Programs

## 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: Revenue and Expenditure Statement—HACC and Other Community Based Aged Care Programs

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.

Activities to include in the 2005-2006 Annual Return Form 5A

<b>Activity</b>	<b>Activity No.</b>
Non-Small Rural Services	
ACAS Assessment	13005
Aged—Training and Development	13083
Aged—Quality Improvement	13089
Aged—Research and Development	13100
ACAS Evaluation	13109
ACAS Training and Development	13210
Personal Alert Victoria	13019
Carer Support (in home/out of home)	13033
Carer Support - Flexible Respite	13035
Carer Support 24hr Emergency booking service	13036
Carer Support and Respite Coordination Program	13037
Victorian Eyecare Services	13053
Aged—Community Grants	13067
Falls Prevention	13069
Low Cost Accommodation Support	13082
Language Services	13103
Dementia Services	13155
Seniors Health Promotion	13156
Small Rural Services	
Small Rural—Aged Support Services	35010
Small Rural—Aged Care Aged Care Service System Development and Resourcing	35013

Annual Return	2005–2006 Annual Return
Form 5C	HACC Annual Fee Report

## Form 5C: HACC Annual Fee Report

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 2006*. 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 Community Sector Organisation should fill out ***one form per organisation***. So an organisation with service plans in two regions should fill out only one statement and return it to the relevant region. If in doubt, check your organisation's DHS Service Agreement, and consult your DHS regional contact.

This form provides a consolidated picture of the fees collected from HACC clients during the 2005–06 financial year. The Statewide amount of fees collected is included in Victoria's annual HACC Business Report, which is submitted to the Commonwealth.

The HACC Fees Policy is explained in the Victorian Home and Community Care (HACC) Program Manual, which can be accessed at the following web address:  
[www.health.vic.gov.au/hacc/downloads/pdf/fees\\_policy.pdf](http://www.health.vic.gov.au/hacc/downloads/pdf/fees_policy.pdf) or [www.health.vic.gov.au/hacc](http://www.health.vic.gov.au/hacc)

Generally total fees spent will equate to total fees collected. However, in some instances fees spent may be less than fees collected. Fees collected should not be less than fees spent.