

2007–2008 Annual Return

Contents

Introduction	1
Major Changes for 2007–2008	2
Return of Forms	2
Assistance	2
Classifying Transactions to the Health Service Agreement (HSA) or Hospital and Community Initiatives (H&CI).....	4
Form 1B: Salary Expenditure Statement.....	5
Form 2: Operating Fund Expenditure	7
Admitted Services.....	7
Aged and Aged Persons Mental Health Residential Services	8
Non-Admitted Services	9
Form 4s.....	11
Form 4A: Acute Admitted Patients.....	11
Form 4B Residential and Community Based Aged Care Services Revenue and Statistical Return	11
Form 5s.....	16
Form 5A: Revenue and Expenditure Statement—HACC and Other Community Based Aged Care Programs	16
Form 5C: HACC Annual Fee Report.....	17

Introduction

Information requested in this annual return is required for:

- Commonwealth Reporting; and
- Research and Analysis.

The return relates to the financial year ending *30 June 2008*. Submission 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:

- transactions are correctly classified to the HSA non-HSA segments (see Major Changes section below);
- correct service allocations are made; and
- after eliminating all inter-entity transactions, all forms where indicated *must reconcile* with the audited Financial Statements where required. The Department will actively monitor this for 2007–2008 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.

Annual Return	2007–2008 Annual Return
	Introduction

Major Changes for 2007–2008

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

Form 1A, 1B, 2 and 4B

Form 1A is no longer required as the information is now incorporated into the 2007-08 Annual Report.

Form 1B was substantially reduced since 2007 for the reporting of salary costs by labour categories. This form is renamed as Salary Expenditure Statement.

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 ensure that the costs as reported in the N, P, R and Y series of cost centres are appropriately allocated to all programs.

Form 2 has label changes in parts 2, 2i and 2ii. In part 3 a new item 3iv 'Transitional Care' is added.

Form 4B:

The term for RCS1–RCS8 has been changed to S1–S8, to reflect the information on Medicare Australia's monthly payment statement. An additional 6 lines have been added to capture the ACFI, Accommodation Supplement, Accommodation Charge Top Supplement, Transitional Accommodation Supplement and Residential Respite Incentive.

Return of Forms

The due date for the Annual Return is *30 September 2008*.

Forms are to be submitted via the HealthCollect website. 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 are 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 guidelines and directions contained in the *Financial Management Act 1994 and Annual Reporting Requirements—Public Hospitals 2007–2008* (<http://www.health.vic.gov.au/anrep/index/htm>).

Annual Return	2007–2008 Annual Return
	Introduction

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

Annual Return	2007–2008 Annual Return
Form 1B	Salary Expenditure Statement

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).

Annual Return	2007–2008 Annual Return
Form 1B	Salary Expenditure Statement

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

Form 1B: Salary Expenditure Statement

The consolidated total salary reported in this form must agree with 'Salaries and Wages' consolidated total as reported under 'Note xx – Analysis of Expenses for Services Supported by Health Services Agreement' in the 2007-2008 Annual Financial Statement (See Note 3: Expenses), Notes to and Forming Part of the Financial Statements of Health Services Annual Reporting Guidelines 2007-2008).

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

Annual Return	2007–2008 Annual Return
Form 1B	Salary Expenditure Statement

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.

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.

Annual Return	2007–2008 Annual Return
Forms 2	Operating Fund Expenditure

Form 2: Operating Fund Expenditure

This form requires the apportionment of each service's *total* expenditure across agency services. The form is divided into three parts:

- Admitted Services
- Aged and Aged Persons Mental Health Residential Services
- Non-Admitted Services

The total of Form 2 must equal to Note xx Analysis of Expenses by Source 'Sub Total Expenses from Services Supported by Health Services Agreement' for each column except for Acute Health which maps to Admitted Patient Services, Outpatient Services, Emergency Department Services and Off Campus, Ambulatory Services. In addition Residential Aged Care and Residential Aged Care Mental Health should equal to RAC including Mental Health (RAC Mental Health) in Note xx Analysis of Expenses by Source. . (See Note 3a – Analysis of Expenses by Source; Notes to and Forming Part of the Financial Statements of Health Services Annual Reporting Guidelines 2007-2008).

In particular, please note the mapping of Dental Health—Inpatients (M2002-2100) to Admitted Patient Services; Dental Health—Non-admitted Patients (M2102-2200) to Outpatient Services; and Dental Health—Community/Other (M2202-2400) to Other Services.

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 Sub-acute Care Services website at <http://www.health.vic.gov.au/subacute>

Annual Return	2007–2008 Annual Return
Forms 2	Operating Fund Expenditure

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.

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 Services

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

Annual Return	2007–2008 Annual Return
Forms 2	Operating Fund Expenditure

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, S9 and S92 forms) and the Primary Health Program returns (C forms), which were used to report aggregate occasions of service by program. The AIMS 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 2008 Manual, Version 15 available at <http://www.health.vic.gov.au/aims/man2008.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 item 2; 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.

3(iv) Transitional Care

TCP clients are non-admitted hospital patients. Transitional Care is divided into bed based and home based. Bed based refers to services provided in a residential care setting such as aged care facility or supported residential service. Home based refers to services provided in the client's own home.

3(v) 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.

Annual Return	2007–2008 Annual Return
Forms 2	Operating Fund Expenditure

- Sub-Acute—S2 305
- Primary Health—Community returns
- Mental Health—Mental Health CMI/ODS

Other Programs—S2 116; S2 118.

Annual Return	2007–2008 Annual Return
Form 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/feesman.

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)
- Aged Care Funding Instrument (ACFI), High Care or Low Care for High Care RACS or Low Care RACS. ACFI came into effect on 20th of March 2008. The ACFI will eventually supersede the RCS / S categories.
- Flexible Care services operated by Multi Purpose Services
- Community Aged Care Packages (CACPs) and
- Extended Aged Care at Home Packages (EACH)

Annual Return	2007–2008 Annual Return
Form 4	Form 4A: Acute Admitted Patients Form 4B: Residential and Community Based Aged Care Services Revenue and Statistical Return

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.

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

This 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.

The above headings and item descriptions used in this form correspond to the 2007-08 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 types of residential aged care services that they provide or this form please contact:

Johanna Zika
Public Sector Residential Aged Care Unit
(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>.

Annual Return	2007–2008 Annual Return
Form 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>

Item 1 Revenue items 1a to 1c

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 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 with the S levels and the ACFI in this form.

1a (iv) Respite Care (Note 1) is separated into High or Low approved Respite Care days, for which the additional respite supplement is paid by DoHA.

1a (vi) Other (Note 2) includes enteral feeding and oxygen supplements for permanent and respite residents.

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>

1d(iii) Other supplements (Note 3)

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

Annual Return	2007–2008 Annual Return
Form 4	Form 4A: Acute Admitted Patients Form 4B: Residential and Community Based Aged Care Services Revenue and Statistical Return

Item 2 Revenue items 2a (Admitted Patient/Resident Fees) to 2b (Accommodation Payments)

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

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 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 13059.

(ii) Support Supplements (Note 6)

This item includes all DHS Grants for relevant activities 13031, 13107 and 35011.

(iii) Other-Supplements (Note 7)

This item includes any State funding for consultant fees for service planning and quality system enhancement.

Annual Return	2007–2008 Annual Return
Form 4	Form 4A: Acute Admitted Patients Form 4B: Residential and Community Based Aged Care Services Revenue and Statistical Return

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

This item includes any State funding under activities 15049 and 15250 and should be entered only in the APMH column.

Annual Return	2007–2008 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 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 provided below relate to other community base aged care programs as required in the 2007-2008 Annual Return Form 5A.

Activity	Activity No.
Non-Small Rural Services	
ACAS Assessment	13005
Aged—Training and Development	13083
Aged—Quality Improvement	13301
Aged—Research and Development	13100
ACAS Evaluation	13109
ACAS Training and Development	13210
Personal Alert Victoria	13019
Supporting Accommodation for Vulnerable Victorians	13302
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

Annual Return	2007–2008 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 2008*. 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 2007–08 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 or
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.