

1998–99 Annual Return

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	Introduction

Introduction

Information requested in this annual return is required for:

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

The return relates to the financial year ending *30 June 1999*. 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 six metropolitan networks and for all non-metropolitan public hospitals, as listed in schedules 1, 2 and 3 of the Health Services Act. Where a health care network contracts with a denominational hospital, an annual return must also be completed for the denominational hospital.

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

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

After eliminating all inter-entity transactions, all forms (except forms 5 & 6) *must reconcile* with the audited Financial Statements. The Department will be actively monitoring this for 1998–99 and resubmission of the return may be requested.

Return of Forms

Agencies are required to complete and return all the relevant forms transmitted electronically on the AIMS system by *30 September 1999*. A hard copy generated by the system and signed by the Chief Executive must be retained on-site at the hospital.

Assistance

The Annual Return should be completed using these directions and directions contained in the *Financial Management Act 1994 and Annual Reporting Requirements—Public hospitals 1998–99*.

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

1998–99 Annual Return

Form 1

Consolidated Fund with Operating Fund Revenue Dissection for Year Ended 30 June 1999

Human
Services



Peoplefirst

Network/Agency:



Revenue	Operating Fund Revenue					CONSOLIDATED \$'000s
	Acute \$'000s	Mental Health \$'000s	Aged Care & Primary Health \$'000s	Other Services \$'000s	TOTAL \$'000s	
Services Supported by Health Service Agreement						
1 HS Grants—Casemix Revenue						
2 HS Grants—Ordinary						
3 HS Grants—Non-Specified Equipment/Infrastructure Maintenance						
4 HS Grants—Other						
5 HS Indirect Contributions						
6 Commonwealth Benefits for Nursing Homes & Hostels within HS						
7 Commonwealth Grants Jointly Funded with State						
8 Patient Fees Raised—Admitted						
9 Patient Fees Raised—Non-Admitted						
10 Patient Fees Raised—Other						
11 Departure Packages—HS						
12 Donations (general/non-specific)						
13 Recoveries—Use of Hospital Facilities: Fee Sharing						
14 Recoveries—Bad Debts						
15 Recoveries—Other						
16 Interest & Dividends						
17 Other						
18 TOTAL HEALTH SERVICE AGREEMENT REVENUE						

Consolidated Fund with Operating Fund Expenditure for Year Ended 30 June 1999

Human
Services



Peoplefirst

Network/Agency:



Expenditure	Operating Fund Revenue					CONSOLIDATED \$'000s
	Acute \$'000s	Mental Health \$'000s	Aged Care & Primary Health \$'000s	Other Services \$'000s	TOTAL \$'000s	
Salary Costs (Including Overhead Costs)						
1 Salaried Medical Officers						
2 Registered Nurses						
3 Enrolled Nurses						
4 Student Nurses						
5 Trainee/Pupil Nurses						
6 Other Personal Care Staff						
7 Diagnostic and Health Professionals						
8 Administrative and Clerical Staff						
9 Domestic and Other Staff						
10 Sub Total—Salary (=1 to 9)						
Salary Costs—Other						
11 Departure Packages—H.S.						
12 Departure Packages—Other						
13 Sub Total—Other (=11 to 12)						
Salary On—Costs						
14 Long Service Leave (Excluding VDP's)						
15 Work-Cover						
16 HSB Superannuation Schemes—(All Except HACC)						
17 HSB Superannuation Schemes—HACC only						
18 Other Superannuation Schemes—S.E.R.B.S.						
19 Other Superannuation Schemes—Vic Super						
20 Other Superannuation Schemes—Private Schemes						
21 Other						
22 Sub Total—Salary On-Costs (=14 to 21)						
Non-Salary Costs						
23 V.M.O.—Medical Payments						
24 V.M.O.—SGA & Tax Payments						
25 Food Supplies						
26 Medical Surgical Supplies						
27 Special Services—Dept. (Internal)						

Consolidated Fund with Operating Fund Expenditure for Year Ended 30 June 1999 (cont..)



Expenditure	Operating Fund Expenditure					CONSOLIDATED
	Acute \$'000s	Mental Health \$'000s	Aged Care & Primary Health \$'000s	Other Services \$'000s	TOTAL \$'000s	
Non-Salary Costs (cont..)						
28 Special Services—Purchased (External)						
29 Pharmacy						
30 Fuel, Light and Power						
31 Domestic Charges/Supplies						
32 Equipment Replacement						
33 Repairs—Maintenance						
34 Administrative Expenses						
35 Patient Transport—Ambulance						
36 Patient Transport—Other						
37 Interest Expense						
38 Corporate Costs funded by H.S.						
39 Other Costs						
40 Sub Total—Non-Salary Costs (=23 to 39)						
Specific Purpose Fund						
41 Business Units						
42 Other						
43 Sub Total Specific Purpose Fund (=41 to 42)						
Capital Fund						
44 Depreciation—Plant & Buildings						
45 Depreciation—Transport Equipment						
46 Depreciation—Medical Equipment						
47 Depreciation—Computer Equipment						
48 Depreciation—Other						
49 Other						
50 Sub Total Capital Fund (=44 to 49)						
51 Total Expenditure (=10+13+22+40+43+50)						
52 Operating Surplus/(Deficit) for the Year						
53 Retained Surplus/(Accumulated Deficit) at 1/7/99						
54 Aggregate of Amounts Transferred to Reserves						
55 Amount Available for Appropriation						
56 Aggregate of Amounts Transferred to Reserves						
57 Retained Surplus/(Accumulated Deficit) at 30/6/99						

Consolidated Fund with Operating Fund Revenue Dissection for Year Ended 30 June 1999 (cont..)



Revenue	Operating Fund Revenue					CONSOLIDATED \$'000s
	Acute \$'000s	Mental Health \$'000s	Aged Care & Primary Health \$'000s	Other Services \$'000s	TOTAL \$'000s	
Services Supported by Hospital, Community Initiatives and Capital Purpose Income						
19 Private Patient Revenue—Admitted Compensable and Other Private						
20 Private Patient Revenue—Non-Admitted Compensable and Other Patients						
21 Commonwealth Grants Funded Programs						
22 Commonwealth Benefits not supported by HS						
23 Recoveries—Use of Hospital Facilities: Special Purpose						
24 Recoveries—Other Non HS						
25 Specific Purpose Fund—Business Units						
26 Specific Purpose Fund—Trusts						
27 Specific Purpose Fund—Donations (specific)						
28 State Government Capital Project Grants						
29 State Government Major Equipment Grant						
30 State Government Non-Specified Equipment/Infrastructure Maintenance over \$50,000						
31 Commonwealth Capital Grants						
32 Departure Package Revenue Other						
33 Donations - Capital						
34 Rent/Lease						
35 Interest & Dividends						
36 Net Profit/(Loss) from Sale of Investments						
37 Net Profit/(Loss) from Sale of Assets						
38 Other Revenue						
39 TOTAL REVENUE						

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Form 1	Revenue and Expense Statement

Instructions for Completing Form 1: Revenue and Expense Statement

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

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

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

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

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

Form 1A: Revenue

Although no new information is requested, the arrangement of the 1A has altered from last year. The form is now more clearly split between HSA and non-HSA activities and an HSA subtotal is now provided. In some cases lines such as donations are duplicated. This is intended to enable easier reconciliation with the annual report.

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

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

Ordinary (Item 2)

Refers to ongoing recurrent funding grants.

Non-specified Equipment/Infrastructure Maintenance (Item 3)

Refers to capital grants for non-specified equipment acquisitions and minor works projects of less than \$50,000 as may be determined by the hospital.

Other (Item 4)

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

Indirect Contributions (Item 5)

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

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Form 1	Revenue and Expense Statement

Commonwealth Benefits (Item 6)

The benefits paid by the Commonwealth on behalf of residents towards their accommodation in Nursing Homes and/or Hostels. All Hostels not supported by the Department of Human Services should be reported within the Services Supported by Hospital, Community Initiatives and Capital Purpose Income.

Nursing Homes: The Commonwealth Government sets the level of fees which nursing homes may charge. The Commonwealth pays the difference between this fee and the resident contribution by way of a benefit.

Compensable Fees for Nursing Home Residents as prescribed in 'Fees and Charges for Acute Health Services in Victoria'.

For CAM/SAM nursing homes, this comprises the difference between the resident contribution and the following fee components:

- CAM (Care Aggregated Module)
- SAM (Standard Aggregated Module)
- OCRE (Other Cost Reimbursed Expenditure)

Loadings (positive or negative) are calculated by the Commonwealth but are excluded from the revenue budget for annual return purposes.

The Commonwealth subsidies for permanent residents of hostels are:

- Hostel Care subsidy, and
- Personal Care subsidy.

These are also available to approved respite residents.

Commonwealth Grants (Item 7)

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

Patient Fees Raised—Admitted (Item 8)

Fees raised that relate to fundable admitted patients receiving treatment.

Patient Fees Raised—Non-Admitted (Item 9)

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

Patient Fees Raised—Other (Item 10)

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Form 1	Revenue and Expense Statement

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

Departure Packages—Department of Human Services (Item 11)

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

Donations (Item 12)

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

If conditions have being specified they should be recorded as *Specific purpose Fund—Donation* (Item 27) revenue.

Where donations are made for the purpose of acquiring non-current assets such as plant and equipment they should be recorded as *Donations—Capital* (Item 33).

Recoveries—Use of Hospital Facilities: Fee Sharing (Item 13)

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

Recoveries—Bad Debts (Item 14)

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

Recoveries—Other (Item 15)

Include all other recoveries not included under items 13 and 14.

Interest and Dividends (Item 16)

Revenue earned from Investments as a result of HSA activities.

Other (Item 17)

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

Services Supported By Hospital, Community Initiatives and Capital Purpose Revenue

Admitted—Compensable and Other Private (Item 19)

Admitted Fees from non-HSA patients.

Non-Admitted—Compensable and Other Private (Item 20)

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Form 1	Revenue and Expense Statement

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

Commonwealth Grants funded programs (Item 21)

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

Commonwealth Benefits (Item 22)

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

Recoveries—Use of Hospital Facilities (Item 23)

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

Recoveries—Other Non HSA (Item 24)

All non HSA recoveries not covered in other line items.

Specific Purpose Fund—Business Units (Item 25)

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

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

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

Specific Purpose Fund—Trusts (Item 26)

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

Specific Purpose Fund—Donations (specific) (Item 27)

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

State Government—Capital Projects (Item 28)

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

State Government—Major Equipment (Item 29)

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

Non-specified Equipment/Infrastructure Maintenance (Item 30)

Refers to capital grants for non-specified equipment acquisitions and minor works projects of more than \$50,000 as may be determined by the hospital.

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Form 1	Revenue and Expense Statement

Commonwealth Capital Grants (Item 31)

Include all capital grants from the Commonwealth.

Departure Packages (Other) (Item 32)

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

Donations—Capital (Item 33)

As discussed in Item 12 where donations are made for the purpose of acquiring non-current assets such as plant and equipment they should be recorded here.

Rent/Lease (Item 34)

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

Interest and Dividend Income from Investments (Item 35)

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

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

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

Net Profit/(Loss) from Sale of Assets (Item 37)

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

Other Revenue (Item 38)

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

Form 1B: Expenditure

Salary Costs (including Overhead Costs)

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

Salaried Medical Officers (Item 1)

Refers to medical officers employed by the hospital on a full-time or part-time salaried basis (Sessionals) and **excludes** Fee for Service Medical Offices (FFSMO).

Registered Nurses (Item 2)

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

Enrolled Nurses (Item 3)

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

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Form 1	Revenue and Expense Statement

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, wardsmen, orderlies, ward assistants and nursing assistants engaged primarily in the provision of personal care to patients or residents, who are not formally qualified or undergoing training in nursing or allied health professions.

Diagnostic and Health Professionals (Item 7)

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

Administrative and Clerical Staff (Item 8)

Refers to staff engaged in administrative and clerical duties. *Medical staff, nursing staff, diagnostic and health professional staff and domestic staff who are primarily or partly engaged in administrative and clerical duties are to be excluded.* Civil engineers and computing staff are included in this category.

Domestic and Other Staff (Item 9)

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

Salary Costs—Other

Departure Packages—Department of Human Services (Item 10)

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

Departure Packages—Other (Item 11)

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

Salary On-Costs

Long Service Leave (Item 14)

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

Workcover (Item 15)

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

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Form 1	Revenue and Expense Statement

HSB Superannuation Schemes—All Except HACC (Item 16)

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

HSB Superannuation Schemes—HACC (Item 17)

All superannuation expenditure related to HACC program.

Other Superannuation Schemes—SERBS (Item 18)

All superannuation expenditure related to SERBS

Other Superannuation Schemes—Vic Super (Item 19)

All superannuation expenditure related to Vic Super

Other Superannuation Schemes—Private Schemes (Item 20)

All superannuation expenditure related to Private Schemes (e.g. National Mutual, AMP).

Other (Item 21)

All other salary on-cost expenditure not included above.

Non-Salary Costs

Medical Payments (item 23)

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

SGA & Tax Payments (Item 24)

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

Food Supplies (Item 25)

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

Medical and Surgical Supplies (Item 26)

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

Special Services—Department (Internal) (Item 27)

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

Special Services—Purchased (External) (Item 28)

The services include consultancies, medical services purchased from other hospitals or other external providers, services provided by Health Computing Services and external audit.

Pharmacy (Item 29)

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

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Form 1	Revenue and Expense Statement

Fuel, Light and Power (Item 30)

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

Domestic Charges / Supplies (Item 31)

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

Equipment Replacement (Item 32)

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

Repairs and Maintenance (Item 33)

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

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

Administrative Expenses (Item 34)

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

Patient Transport—Ambulance (Item 35)

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

Patient Transport—Other (Item 36)

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

Interest Expenses (Item 37)

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

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

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

Other Costs (Item 39)

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

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Form 1	Revenue and Expense Statement

Specific Purpose Fund

Business Units (Item 41)

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

Other (Item 42)

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

Capital Fund

Depreciation (Items 43–47)

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

Other (Item 48)

This includes the loss on sale of a non-current asset and expenses related to its sale.

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Form 2

Consolidated Fund with Operating Fund Expenditure Apportioned Across Services

Inpatient—Admitted Services Details for Year Ended 30 June 1999

Human
Services



Peoplefirst

Network/Agency: [REDACTED]

Total Cost of Direct Patient Care Services Admitted Patients (in Acute Settings)	Operating Fund Expenditure					CONSOLIDATED \$'000s
	Acute \$'000s	Mental Health \$'000s	Aged Care & Primary Health \$'000s	Other Services \$'000s	TOTAL \$'000s	
1 Acute Services						
i Acute Medical and Surgical						
ii Mental Health—Designated						
2 Sub Acute Services						
3 Other Residential Services						
i Nursing Home						
ii Hostel						
iii Other						
4 Total						

* The total of Table 2A plus 2B must equal 1B, for each column

Consolidated Fund with Operating Fund Expenditure Apportioned Across Services

Non-Admitted Services Details for Year Ended 30 June 1999

Human
Services



Peoplefirst

Network/Agency:



	Operating Fund Expenditure					CONSOLIDATED \$'000s
	Acute \$'000s	Mental Health \$'000s	Aged Care & Primary Health \$'000s	Other Services \$'000s	TOTAL \$'000s	
Medical Services						
1 Emergency Treatment—Public Patients						
2 Emergency Treatment—Other (i.e. Private, Compensable etc)						
3 Outpatient Services Patients—Public						
4 Outpatient Services Patients—Other (i.e. Private, Compensable etc)						
5 Sub Total (=1 to 4)						
Other Services						
6 Other Services						
7 TOTAL (=5+6)						

* The total of Table 2A plus 2B must equal 1B, for each column

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Form 2	Operating Fund Expenditure Apportioned Across Agency Services

Form 2: Operating Fund Expenditure Apportioned Across Agency Services

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

Form 2A: Admitted Services

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

Individual service categories have in a number of instances been aggregated as one figure. The categories of service will correspond with the Agency Information Management System (AIMS) definitions contained in the AIMS Manual, version 6.

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

Acute Services

Acute Medical and Surgical

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

Mental Health—Designated

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

Sub-Acute Services

These are aggregated as one figure. These services comprise:

- *Geriatric Evaluation and Management*
Include cost of direct patient care for admitted patients in recognised Geriatric Evaluation and Management Programs funded by Aged Care. These are programs designated by the Department as providing assessment, management and unplanned geriatric care.
- *Planned Geriatric Respite*
Include cost of direct patient care for patients admitted for Planned Geriatric Respite Care by services funded by Aged Care. Planned Geriatric Respite care is defined as a planned (booked) admission for a stable, pre-assessed person needing accommodation and nursing to provide relief for carers.

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Form 2	Operating Fund Expenditure Apportioned Across Agency Services

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

Residential Services

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

Nursing Home

Include costs of all services provided to residents of the nursing home.

Hostel

Include costs of all services provided to residents of the hostel. Hostels that are fully funded by the Commonwealth should be reported in the Consolidated column.

Other

Include costs of all other services to patients admitted to residential and long term accommodation not reported above. Includes costs of all services provided to admitted patients in recognised psychiatric rehabilitation or continuing care beds funded by Mental Health Services.

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Form 2	Operating Fund Expenditure Apportioned Across Agency Services

Form 2B: Non-Admitted Services

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

Individual service categories have in a number of instances been aggregated as one figure. The categories of service will correspond with the AIMS non-admitted patient returns (S2 forms) and the Primary Health Program returns (C forms) which were used to report monthly aggregate occasions of service by program. The AIMS S2 forms and the definitions of individual service categories are contained in the AIMS Manual, version 6.0.

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

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

The Form 2B items relate to individual service categories contained in the AIMS Manual, version 6.0, as follows:

Medical Services

Emergency Treatment (Items 1 and 2):

- Acute—S2 item 1
- Mental Health—S2 item 1
- Primary Health Program— 114/S2 item 1, 5

Outpatient Services (Items 3 and 4)

- Acute—S2 items 2–11
- Primary Health—114/S2 items 2, 6
- Aged Care—5, 9, 16–21
- Mental Health—S2 items 2–6

Other Services

- Acute—S2 items 13–16
- Mental Health—S2 items 11–23
- Aged Care—S2 items 1–3, 6–7, 10–15, 22–24
- Primary Health—114/S2 items 3, 7–14
- Primary Health— Community returns (C forms)
- Other Programs—118/S2 items 1–3, 5–6

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Form 3: Statement of Financial Position

Statement of Financial Position as at 30 June 1999



Network/Agency: [REDACTED]

		CONSOLIDATED \$000s		CONSOLIDATED \$000s
Equity			Current Assets	
1	General Reserves		28	Cash at Bank/On Hand (Gross)
2	Funds for Restricted Purpose / Perpt.		29	Patient Fees Receivable (Gross)—Inpatient
3	Asset Revaluation Reserve		30	Patient Fees Receivable (Gross)—Outpatient
4	Asset Replacement Reserve		31	Less Provision for D.Debts
5	Retained Earnings (Accum Deficit)		32	Patient Assets held in trust
6	Total Equity	(A)	33	Accrued Revenue Received—HS
			34	Accrued Revenue Received—Comm. Ben.
			35	Accrued Revenue Received—Other
			36	Stores—Pharm/Med/Surgical
			37	Stores—Other
			38	Prepayments
			39	S/T Invest.—Government Instrumentalities
			40	S/T Invest.—Banks
			41	S/T Invest.—Equities
			42	S/T Invest.—Authorised STMM
			43	S/T Invest.—Other
			44	Debtors—Hospitals (Gross)
			45	Less Provision for D.Debts
			46	Debtors—Other (Gross)
			47	Less Provision for D.Debts
			48	Other
			49	Total Current Assets
				(D)
Current Liabilities			Non-Current Assets	
7	Bank Overdraft (Gross)		50	Land—For oper./service (Net)
8	Overdrawn Bank A/C (Gross)		51	Land—Investment
9	Accrued Exp.		52	Buildings & Plant—For oper./Service (Net)
10	Trade Creditors—Hospitals		53	Buildings & Plant—For Investment Purposes
11	Trade Creditors—Other		54	Equipment—Transport
12	Monies held in trust		55	Equipment—Major Medical
13	Provision for Employee Entitlements		56	Equipment—Computer
14	Income in Advance		57	Equipment—Other
15	Advances/Loans/Grants—HS		58	Office Furniture & Equipment (Net)
16	Advanced/Loans/Grants—Other		59	Motor Vehicles (Net)
17	Lease Liability		60	Intangibles
18	Other		61	Investments
19	Total Current Liabilities	(B)	62	Leased Assets
			63	Other
			64	Total Non-Current Assets
				(E)
Non-Current Liabilities			65	Total Assets
20	Monies held in trust			(D + E)
21	Provision for Employee Entitlements			
22	Advances/Loans—HS			
23	Advanced/Loans—Other			
24	Lease Liability			
25	Other			
26	Total Non-Current Liabilities	(C)		
27	Total Equity & Liabilities	(A+B+C)		

Annual Return	1998–99 Annual Return
Form 3	Statement of Financial Position

Form 3 Statement Of Financial Position

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

1998-99 Annual Return

Form 4

Bed Days and Calculation of Net Fee Income for Year Ended 30 June 1999

Human
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Network/Agency:



Acute Inpatients (Including Aged Care Program Streams of Care)	Bed Days	(i) Fees Raised YTD including adjustments \$'000s	(ii) Less Prov. Bad Debts Expense \$'000s	(iii) Net Fee Income (i-ii) \$'000s
1 Shared—Acute				
2 Shared—Aged Care Streams of Care				
3 Single—Acute				
4 Single—Aged Care Streams of Care				
5 Same Day—Acute				
6 Same Day—Aged Care Streams of Care				
7 Work Cover Authority—Acute				
8 Work Cover Authority—Aged Care Streams of Care				
9 TAC and other compensables—Acute				
10 TAC and other compensables—Aged Care Streams of Care				
11 Nursing Home Type—Acute				
12 Nursing Home Type—Aged Care Streams of Care				
13 Other (includes ineligible & prosthesis)—Acute				
14 Other (includes ineligible & prosthesis)—Aged Care Streams of Care				
15 Mental Health				
16 Other				
17 Sub-Total Acute (=1+3+5+...+13)				
18 Sub-Total Aged Care Streams of Care (=2+4+6+...+14)				
19 Total Hospital (=15+16+17+18)				

Aged Care Nursing Home Patient Fees Revenue & Statistical Return for Year Ended 30 June 1999

Network/Agency:



Nursing Home Inpatient Classification, etc.		Bed Days Year to Date	Fees Raised \$'000s	Less Adjustments \$'000s	Net Fees Raised \$'000s
1	i Commonwealth Revenue				
	RCS Classification Level 1				
	RCS Classification Level 2				
	RCS Classification Level 3				
	RCS Classification Level 4				
	RCS Classification Level 5				
	RCS Classification Level 6				
	RCS Classification Level 7				
	RCS Classification Level 8				
	ii Misc. Income—Respite Care (Note 1)				
	iii Misc. Income—Other (Note 2)				
	Total Commonwealth Revenue (=i to iii)				
2	Residents' Contribution				
3	Compensable Patients				
4	State Revenue				
	i SAM Top Up Payment				
	ii Other Supplement Payments				
5	Accommodation Charges				
6	Other				
7	Total (=1 to 6)				

Note 1 In the Bed day column, only include approved bed days, for which a Commonwealth benefit is paid.

Note 2 Misc Income - Other includes Concessional Resident Supplement, Viability Supplement, and other Resident based Commonwealth Supplements.

Psychogeriatric Nursing Home Patient Fees Revenue & Statistical Return for Year Ended 30 June 1999

Network/Agency:



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Nursing Home Inpatient Classification, etc.		Bed Days Year to Date	Fees Raised \$'000s	Less Adjustments \$'000s	Net Fees Raised \$'000s
1	i Commonwealth Revenue				
	RCS Classification Level 1				
	RCS Classification Level 2				
	RCS Classification Level 3				
	RCS Classification Level 4				
	RCS Classification Level 5				
	RCS Classification Level 6				
	RCS Classification Level 7				
	RCS Classification Level 8				
	ii Misc. Income—Respite Care (Note 1)				
	iii Misc. Income—Other (Note 2)				
	Total Commonwealth Revenue (=i to iii)				
2	Residents' Contribution				
3	Compensable Patients				
4	State Revenue				
	i Mental Health Top Up Payment				
	ii Other Supplement Payments				
5	Accommodation Charges				
6	Other				
7	Total (=1 to 6)				

Note 1 In the Bed day column, only include approved bed days, for which a Commonwealth benefit is paid.

Note 2 Misc Income - Other includes Concessional Resident Supplement, Viability Supplement, and other Resident based Commonwealth Supplements.

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Form 4	Nursing Home Patient Fees Revenue

Form 4A: Acute Inpatient

Form 4A collects data on acute inpatients (including Aged Care Streams of Care) 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.

Form 4B/4C: Nursing Homes

Revenue should be reported from Commonwealth, DHS and resident fees.

Misc. Income—Other (Item 1iii)

The Commonwealth *Aged Care Act 1997* outlines the criteria for payment of these supplements. For example, only a small number of rural facilities will qualify for viability supplement from the Commonwealth.

Resident's Contribution (Item 2)

Refers to daily fees and any additional income tested fees received from residents in accordance with the fee structure outlined in the Commonwealth *Aged Care Act 1997*. Resident contributions for accommodation should be reported separately under *Item 5 Accommodation Charges*.

SAM Top Up Payment (Item 4i)

Payments to public sector nursing homes are paid at a discounted rate to that applicable to non-public sector agencies by the Commonwealth. Under the previous CAM/SAM funding arrangements, the Commonwealth payment rate for public sector nursing homes was known as *modified SAM*. DHS paid SAM top-up to bridge this gap. DHS continues to provide this top-up payment under the current Commonwealth funding system.

1998-99 Annual Return

Form 5

Revenue & Expenditure Statement (Accrual) for Year Ending 30 June 1999

Human
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Other Community Based Aged Care Programs*

Hospital:	
Agency:	Agency Code:

Activity	Activity No.	Revenue State Government Grants \$'000	Expenditure (exclude Depreciation) \$'000	Surplus/(Deficit) \$'000
Non-HACC				
1 Nursing	13077			
2 Allied Health	13076			
Other Activities				
3				
4				
5				
6				
7				

*Please refer to notes accompanying the Annual Report before completing.

Revenue & Expenditure Statement (Accrual) for Year Ending 30 June 1999

Human
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Home and Community Care Program*



Hospital:			
Agency:	Agency Code:		

Activity	Activity No.	Revenue State Government Grants \$'000	Expenditure (exclude Depreciation) \$'000	Surplus/ (Deficit) \$'000
Health Care & Support				
1 Nursing	13094			
2 Allied Health	13096			
3 Delivered Meals	13097			
Home Care & Property Maintenance				
4 Home Care	13026			
5 Home Maintenance	13099			
Respite				
6 Home & Community Respite	13027			
7 Overnight Respite	13028			
8 Respite Volunteer Coordinated	13029			
Social Support Services				
9 Volunteer Coordination	13063			
10 Community Based Group Activities	13064			
11 Centre Based Group—Core	13056			
12 Centre Based Group—High	13057			
13 Home Centre Based Group—Core	13061			
14 Home Centre Based Group—High	13062			
15 Linkages	13015			
16 Capital Development	13022			
17 Assessment & Care Management	13024			
18 Personal Care	13025			
19 Service System Resourcing	13038			
20 Operational Support & Management	13039			
21 Innovative Services	13043			
22 Transition	13044			
23 Service Development	13023			

*Please Refer to notes Accompanying the Annual Return before completing

Aged Community & Mental Health Aged Care Services

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HACC Output Purchasing Data Collection

1998-99 Annual Report



This form records an annual total of your Agency's HACC output and has been designed to complement the monthly HACC (H1) return. Note that the number of individuals assisted annually will normally be *less than 12* times the number seen monthly, while the number of hours delivered annually should approximately be the sum of hours reported monthly. Form 5C must be completed and returned to the Department of Human Services by 30 September 1999. For further reference and assistance in completing this form, refer to the *Guidelines for the HACC Monthly Data Collection 1998-99*.

Hospital:			
Agency:	Agency Code:	Year:	

Type of HACC Service	HACC Service Output - Whole of Year 1998-99			
Assessment & Care Management	No. of Individuals Assisted	No. of Hours	Completed Assessments	
1 Assessment & Care Management				
Health Care & Support	No. of Individuals Assisted	No. of Hours		
2 Nursing—at home				
3 Nursing—at centre/other				
4 Allied Health—at home				
5 Allied Health—at centre/other				
		No. of Meals		
6 Delivered Meals				
Home Care & Property Maintenance	No. of Individuals Assisted	No. of Hours	Cost	
8 Home Care				
9 Property Maintenance—home maintenance				
10 Property Maintenance—home modification			\$	
Linkages	Av Individuals	No. of Hours	Places filled	Cost of Goods & Equipment Purchased
12 Linkages				\$
Personal Care	No. of Individuals	No. of Hours	Coordinator Hours	
13 Personal Care				
Respite	No. of Individuals	No. of Hours		
14 Home and Community Respite				
15 Overnight Respite				
16 Respite Volunteer Coordination				
Social Support Services	No. of Individuals	No. of Hours	Coordinator Hours	
18 Volunteer Coordination				
		Person Hours		
19 Community Based Group Activities				
20 Centre Based Group Activities—Core				
21 Centre Based Group Activities—High				
Service System Resourcing				EFT Positions
23 Service System Resourcing				
24 Total No. of Separate Individuals Assisted				
	Dollars			
25 Total Fees Collected from HACC Clients	\$			

Signed (Chief Executive Officer): _____ Date: _____

*Note: The row numbers above replicate the monthly H1 return, thus the lack of sequence in this form represents the fact that some of the monthly requirements are not needed in this form.

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Form 5	Form 5

Form 5s

These forms are for agencies funded for Community Based Aged Care activities, and Home and Community Program (HACC) activities. To assist you in completing these forms a statement is provided about their nature and the acquittal process, and answers are provided to common questions raised by agencies.

Change in the Formats

For 1998–99, as in past years, an agency’s HACC activities are to be acquitted on a financial basis. However, in 1998–99 the activities of HACC were redefined, restructured and renamed; the concept of Output Purchasing was introduced to Service Agreements, and the Service Data collection process underwent a major change. The forms have been redesigned to reflect these changes:

Form 5A

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

Form 5B

This is for the financial reporting of all HACC activities, *except fees* (please see Form 5C). Agencies should report on the total expenditure against each funded activity. The form contains a ‘pick-list’ of HACC activities.

Form 5C

This is the 1998–99 Annual Total HACC Output Form. It is an annual version of the monthly service data form that agencies have been using in 1998–99. As instructed on the form, please refer your queries to the *Guidelines for the HACC Monthly Data Collection 1998–99*.

Please note that this form requires each agency to *report on total fees collected* for HACC activities.

Acquittal Methodology

DHS will acquit HACC grants at the agency total; that is, the total of their reported activities’ expenditure.

The methodology for calculating recoupments will be the same as in the past; that is, we will

- a deduct fees collected from the total agency reported expenditure;
- b reduce the expenditure derived in ‘a’ by the proportion of required auspice contribution to required total expenditure;
- c state the gross recoupment as the balance of funds left after comparing the total grants provided against the ‘reduced expenditure’;

Annual Return	1998–99 Annual Return
Form 5	Form 5

- d calculate the net recoupment; that is, agencies will be allowed to retain a portion of the gross recoupment which is up to 5% of the total agency HACC grants, to a limit of \$50,000.

Letter to Agencies

Please note that a separate letter will be sent in August 1999 to those agencies that are required to provide an auspice contribution, and/or have retained recoupments to be spent in 1998–99. If you do not receive the letter and the information sheet and you believe you need it, please contact the Aged Community Care Coordinator Adviser in your Region.

1998-99 Annual Return

Form 6

Disability Services Revenue and Expenditure Statement for Year Ended 30 June 1999

Human
Services



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Network/Agency:



	Aids and Equipment (including PADP) \$'000	Making a Difference \$'000	In Home Accommodation Support \$'000	Respite \$'000	Outreach \$'000	Shared Accommodation Support \$'000	Other \$'000	TOTAL \$'000
Revenue								
HS Funding:-								
PADP—Aids & Equipment								
PADP—Oxygen								
PADP—Administration Contribution								
Other								
Other Government Funding								
Other Sources of Funding								
Total Revenue (A)								
Expenditure								
Service Delivery Costs								
Salaries								
Salaries On Costs								
Operating Costs								
Purchase of Services:-								
PADP—Aids & Equipment								
PADP—Oxygen								
Other								
Total Service Delivery Costs (B)								
Non Service Delivery Costs								
Salaries								
Salaries On Costs								
Operating Costs								
Total Non Service Delivery Costs (C)								
Total Expenditure (B+C) (D)								
Surplus or (Deficit) (A-D)								

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Form 6	Disability Services

Form 6 Disability Services

Revenue

Department of Human Services Funding

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

Program of Aids for Disabled People (PADP) Aids and Equipment revenue

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

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

Other Government Funding

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

Other Sources of Funding

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

Expenditure

Service Delivery Costs

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

Salaries

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

Salaries on Costs

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

Operating Costs

Includes costs directly related to the provision of service e.g. telephone, cleaning, maintenance, human resources, accounting.

Purchase of Services

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

* Note that PADP aids and equipment expenditure is to be recorded separately from PADP oxygen expenditure.

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Form 6	Disability Services

Non-Service Delivery Costs

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