

# **FINANCIAL AND RESIDENTIAL ACTIVITY COLLECTION**

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**Statistical Collections and Integration**  
Department of Health

**Year**

**2012-  
2013**

**FRAC  
Manual**

# Document information

**Version:** Version 5 Release A

**Published by:** Statistical Collections and Integration  
Health Statistics Unit  
Department of Health  
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Brisbane Q 4001

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**Date:** November 2013

**Available From:** <http://gheps.health.qld.gov.au/hsu/datacollections.htm#frac>

## Release History:

Date	Release	Pages	Details
Sep 2009	Version 1 Release A	All	Initial release of manual.
Sep 2010	Version 2 Release A	All	Updated for 2009/2010 Financial Reporting Year & includes DSS Helpful Hints
Sep 2011	Version 3 Release A	All	Updated for 2010/2011 Financial Reporting Year & includes DSS and MAC Online Helpful Hints
July 2012	Version 4 Release A	All	Updated for 2011/2012 Financial Reporting Year & includes DSS and MAC Online Helpful Hints
August 2013	Version 5 Release A	All	Updated for 2012/2013 Financial Reporting Year
November 2013	Version 5 Release B	All	Links updated. Specialised Services definitions added.

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## Glossary of Terms and Abbreviations

The following terms and abbreviations are used throughout this document.

Abbreviation	Description
AIHW	Australian Institute of Health and Welfare
DoHA	Department of Health and Ageing
DSS	Decision Support Services
FRAC	Financial and Residential Collection
FTE	Full-time Equivalent
HHS	Hospital & Health Service
HSU	Health Statistics Unit
IHPA	Independent Hospital Pricing Authority
MAC	Monthly Activity Collection
MPHS	Multi Purpose Health Service
NEP	National Efficient Price
NMDS	National Minimum Data Set
PHE	Public Health Establishments
ROGS	Report on Government Services
SCI	Statistical Collections and Integration

# 1 Introduction

This manual provides an overview of the Financial and Residential Activity Collection (FRAC). It is a reference for those who complete and report FRAC forms to Statistical Collections and Integration (SCI).

## 1.1 Reporting Requirements

Data reported to SCI for FRAC is used as a source of information for the:

- Public Hospital Establishments National Minimum Data Set (PHE-NMDS);
- Australian Hospital Statistics publication;
- Report on Government Services (ROGS);
- Australian Government's 'My Hospitals' web-site; and
- Independent Hospital Pricing Authority (IHPA).

It should be noted the IHPA is sourcing public hospital expenditure data from the PHE-NMDS for funding model purposes to determine the National Efficient Price, therefore the accuracy of this data is critical to the Queensland Department of Health (DoH) and HHSs.

## 2 The Financial and Residential Activity Collection (FRAC)

The Financial and Residential Activity Collection (FRAC) collects expenditure, revenue, staffing (FTE and salaries) and other related hospital data from public hospital establishments and residential facilities (eg: nursing homes and independent living units) on an annual basis.

There are a number of forms which facilities must complete each year to provide this information to comply with State and Australian Government reporting requirements.

### 2.1 Scope of the FRAC

All Queensland public hospital and residential facilities (eg: nursing homes and independent living units) must submit the FRAC forms that are required for their facility annually<sup>1</sup>.

### 2.2 MAC Online

MAC Online is a web based application, developed by SCI, which enables facilities to report their FRAC data.

The MAC Online Application can be accessed via the SCI Data Collections webpage - <http://qheps.health.qld.gov.au/hsu/datacollections.htm>

Refer to the [MAC Online User Manual](#) for information on this application.

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<sup>1</sup> This includes the ex-public facilities of the Mater Health Services, South Brisbane due to their contractual arrangements with Department of Health to provide public health services.

## **2.3 FRAC Changes for 2012-13**

### **2.3.1 FRAC Forms (Statements)**

There are no changes to the FRAC forms (Statements) for 2012-2013.

Any new general ledger account codes created during the 2012-2013 have been mapped to existing categories in the 'QH\_FRAS' cost element group for DSS reporting.

### **2.3.2 Pre-populating FRAC Forms (Statements)**

FRAC forms (Statements) are not able to be pre-populated with expenditure, staffing and revenue data for 2012-2013 reporting.

This is to allow HHSs to include overheads to their ledger baseline (that may not have already been allocated at facility level). Also the Alt-2 Hierarchy is no longer maintained.

HHSs will be supplied with blank FRAC forms (MS Excel Statements) which will need to be completed for each facility. These forms must remain as Excel 97-2003 Worksheet files (.xls).

### **2.3.3 Process for Completing FRAC Forms**

As FRAC forms (Statements) are not able to be pre-populated, HHSs will be required to utilise pre-set FRAC Reports for Expenditure, Revenue and Staffing in DSS to generate the data required for their facilities.

HHSs will note that the FRAS DSS Reports now contain 'Slicers' for both Alt-2 and Alt-7 hierarchies to assist with producing the most accurate data at the facility-level. HHSs will be able to utilise either hierarchy or enter the cost centre/s applicable.

For expenditure reporting, HHSs are able to allocate any costs for corporate overheads (that apply to their facilities where those expenses are captured at HHS-wide cost centres) as appropriate. The ABF Costing Team has developed guidelines and examples for overhead allocation. Please refer to the '*Overhead Allocation Methodology for FRAC/PHE*' document.

### **2.3.4 Staffing MTHACFR2 (Statement 2) Reporting**

Expenditure for staffing (salaries and wages) in Statement 2 must align with the total ledger figures in Statement 1 for 'payroll' and 'labour expenditure'. To assist with producing the expenditure data required a new DSS FRAC report for 'Salaries and Wages' has been developed with a 'PR\_INCOME' Slicer. This in conjunction with the existing FR2 DSS report are to be used to derive how the ledger figures should be apportioned. Refer to Appendix 'A' for more detailed information.

## 2.4 FRAC Reporting Requirements & Business Rules

### 2.4.1 FRAC Reporting Timeframes

All final versions of FRAC reports must be submitted to SCI by the 18 October 2013 as requested in the memorandum to HHS Chief Executives.

### 2.4.2 Primary Contact

A FRAC primary contact is required for each facility. The contact details are to be sent to FRASMAIL (on GroupWise) where SCI staff will set-up the contact as the primary user in MAC Online.

### 2.4.3 Chief Executive, HHS Approval

FRAC data must be approved by Chief Executives (or their delegates).

Refer to the [MAC Online User Manual](#) to set-up the HHS CEO access level for the Chief Executive (or Delegate) to enable them to approve the above mentioned FRAC forms.

### 2.4.4 FRAC Forms Required Summary

The FRAC forms for reporting data to SCI (for all public hospital facilities) for 2012-13 are:

- FR1 – Expenditure
- FR2 – Staffing and Payroll (Salaries and Wages)
- FR3 – Revenue
- FR7 – Specialised Services
- FR8 – Admitted Patient Fraction

### 2.4.5 FRAC Forms Required by Facility Type

The table below shows which 2012/2013 FRAC forms are used to collect data by facility type.

FRAC Form	Data Collected	Data Submitted By
<b>FR1 - Expenditure</b> (MTHACFR1)	Total expenditure <b>in whole dollars</b> by specified categories. Negative numbers are allowed but please ensure the minus sign is included. Note: In 2012-2013 the figures will not be pre-populated by SCI.	HHSs for each of their Facilities
<b>FR2 - Staffing &amp; Payroll</b> (MTHACFR2)	FTE and salary figures by the specified AIHW staffing categories. FTE figures are to be rounded to 4 decimal places whilst total salary (pay posted amount) is to be reported <b>in whole dollars</b> . Note: In 2012-2013 the figures will not be pre-populated by SCI	HHSs for each of their Facilities



<b>FR3 - Revenue</b> (MTHACFR3)	Total revenue <b>in whole dollars</b> by specified categories.  Negative figures are allowed but please ensure the minus sign is included.  Note: In 2012-2013 the figures will not be pre-populated by SCI	HHSs for each of their Facilities
<b>FR7 – Specialised Services</b> (MTHACFR7)	Indicator (yes or no) to identify the services available within the facility by specified category.  Note: Refer to your HHSs latest 'self-reported' CSCF – Clinical Services Capability Framework document when completing the information for this form as a consistency guide for reporting.	HHSs for each of their Facilities
<b>FR8 – Admitted Patient Fraction</b> (MTHACFR8)	Reporting of the fraction that is spent on admitted patient services. Calculating the fraction can be determined based on expenditure or based on activity.	HHSs for each of their Facilities
<b>FR9 – Establishment Type</b> (MTHACFR9)	Type of establishment represented by a code.	SCI
<b>FR10 – Teaching Status</b> (MTHACFR10)	Indicator (yes or no) to identify the non-patient care activity of teaching within the establishment.	SCI
<b>FR11 – Accreditation Status</b> (MTHACFR11)	Indicator (yes or no) to identify if each establishment has met various accreditation standards.	SCI
<b>FR13 – Depreciation</b> (MTHACFR13)	Total depreciation charges in whole dollars.	SCI
<b>FR13 – Emergency Department Attendances</b> (MTHACFR14)	The total number of occasions of service provided as individuals to non-admitted patients in the emergency department	SCI

#### 2.4.6 FRAC Form Structure

The FRAC form templates are in the format of MS Excel spread sheets.

Facilities must use FRAC form templates to upload their reported activity to MAC Online for submission to SCI.

These templates are provided to facilities prior to the reporting period commences and are also available from the [SCI website](#).

**FRAC form templates must not be altered in any way as they will not upload to MAC Online and data will not be submitted to SCI.**

#### 2.4.7 NIL activity report

If no information is to be reported for a particular statement, a nil return is to be submitted. When uploading a nil form, please ensure the financial year, facility name and facility id are completed.

#### **2.4.8 Reporting in Whole Dollars**

Reporting in **whole dollars** is to be used on **all** occasions where financial data are requested.

#### **2.4.9 Adjustments to Statements**

**Please note DO NOT MAKE THE CHANGES directly in MAC Online.**

Should a completed FRAC Statement require amendment please upload a new version through the MAC Online application.

#### **2.4.10 Unallocated Expenditure and Revenue (Statement 1 & 3)**

'Unallocated Expenditure' and 'Unallocated Revenue' categories in Statement 1 and 3 consist predominantly of Suspense, Balance Sheet and Clearing accounts. At the end of a financial year period these accounts should be cleared and not have any balances.

Some facilities may find that the FRAC Reports in DSS have values for 'Unallocated Expenditure' and 'Unallocated Revenue' for some facilities.

This is mainly due to the fact that FRAC reporting is at facility level and not at HHS level. For example, a debit in the ledger resides in the facility's cost centre and the offset credit is in a cost centre outside of the facility's cost centre hierarchy.

Advice from Finance Branch is to not distribute any values displayed in 'Unallocated Expenditure' and 'Unallocated Revenue' elsewhere in the Statements when reporting. These values must be excluded as including them elsewhere in other categories will either under or overstate the facility's expenditure and/or revenue data.

If it is identified that any 'Unallocated Expenditure' and 'Unallocated Revenue' values do not have corresponding ledger offset figures – please contact SCI for further advice on completing the effected Statement (we will seek further clarification from Finance Branch).

#### **2.4.11 Undefined FTE and associated Labour Expenses (Statement 2)**

The 'Undefined' category in Statement 2, groups FTE and associated labour costs for Queensland Health 'paypoints' that are not able to be attributed to a relevant staffing category.

Facilities need to investigate and redistribute any values in the 'Undefined' category to the relevant staffing category.

#### **2.4.12 Multi Purpose Health Services (MPHS)**

MPHSs are not currently in scope of the public hospital establishments national minimum dataset.

Therefore reporting for MPHSs are excluded from FRAC for 2012-13.

MPHS patients are separated from the acute facility and their activity recorded under the MPHS facility number when they receive flexible care. The associated expenditure and revenue is also reported separately under contractual arrangements Queensland Health has with the Australian Government Department of Health and Ageing. Please take due care as it appears that facility cost centre hierarchies in some Hospital and Health Services may also include MPHS cost centres.

## 3 FRAC Form Information

### 3.1 Common Data Items and Definitions

#### Reference Year

After midnight on the first day of the reference year i.e. 1 July 2012 and up to the last midnight of the reference year i.e. 30 June 2013.

#### 3.1.1 Expenditure Form (MTHACFR1/Statement 1)

The Expenditure form is used to report recurrent expenditure.

##### 3.1.1.1 Scope

The Expenditure form must be completed by all Queensland public facilities.

##### 3.1.1.2 Form

[Expenditure Form](#)

##### 3.1.1.3 Definitions

Refer to [Definitions](#) for the data items collected on this form that are common on all FRAC forms.

The definitions of data items collected on this form are:

#### **Depreciation**

Depreciation represents the expensing of a long-term asset over its useful life and is related to the basic accounting principle of matching revenue and expenses for the financial period. Depreciation charges for the current financial year only should be shown as expenditure. Where intangible assets are amortised this should also be included in recurrent expenditure.

#### **Grand Total Expenditure**

All expenditure (excluding capital works program funded and managed by Corporate Office) during the reference year for the facility.

#### 3.1.2 Staffing Form (MTHACFR2/Statement 2)

The Staffing form is used to report full-time equivalent staff numbers and the salary/wages of those staff.

##### 3.1.2.1 Scope

The Staffing form must be completed by all Queensland public facilities.

##### 3.1.2.2 Form

[Staffing Form](#)

### 3.1.2.3 Definitions

Refer to [Definitions](#) for the data items collected on this form that are common on all FRAC forms.

The definitions of data items collected on this form are:

#### **Administrative and Clerical (Staff)**

Staff engaged in administrative and clerical duties. Exclude medical staff and nursing staff, diagnostic and health professionals, and any domestic staff primarily or partly engaged in administrative and clerical duties. Include computing staff in this category.

#### **Average Total FTE**

Average Total FTE is calculated by summing the total FTE (as defined) for all pay periods during the reference year and dividing by the number of pay periods.

#### **Diagnostic and Health Professionals**

Qualified staff (other than qualified medical and nursing staff) engaged in duties of a diagnostic, professional or technical nature, or 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.

#### **Domestic and Other Staff**

Staff engaged in the provision of food and cleaning services. Exclude dietitians, but include domestic staff primarily engaged in administrative duties, such as a food services manager. This category also includes all staff not elsewhere included (primarily maintenance staff, tradespeople and gardening staff).

#### **Enrolled Nurses**

Enrolled nurses are nurses who are enrolled with the State registration board. Includes general enrolled nurses and specialist enrolled nurses (eg mothercraft nurses).

#### **Other Personal Care Staff**

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

#### **Registered Nurses**

Registered nurses include people with at least a three-year training certificate and nurses holding post-graduate qualifications. Registered nurses must be registered with the State registration board. This is a comprehensive category and includes community mental health, general nurse, intellectual disability nurse, midwife (including pupil midwife), psychiatric nurse, senior nurse, charge nurse (now unit manager), supervisory nurse and nurse educator. Include nurses

engaged in administrative duties, no matter what the extent of that engagement (eg. director of nursing, assistant director of nursing).

### **Salaried Medical Officers**

Medical officers employed by the facility on a full-time or part-time salaried basis. This excludes VMOs (defined elsewhere) engaged on an hourly, sessional or fee for service basis. Include salaried medical officers (whether employed full-time or part-time) who are engaged in administrative duties regardless of the extent of that engagement (eg. clinical superintendent, medical superintendent).

### **Student Nurses**

Undergraduate students in nursing or midwifery as classified in the Nurses and Midwives Certified Agreement (EB7) 2009. This applies to 2nd and 3rd year undergraduates in nursing/ midwifery. A category for Student Nurses is included in the FRAC Payroll Reports and is sourced from the equivalent Queensland Health described pay-points.

### **Visiting Medical Officers**

Medical practitioners appointed by hospital management to provide medical services for hospital (public) patients and engaged on an hourly, sessional or fee-for-service basis.

## **3.1.3 Revenue Form (MTHACFR3/Statement 3)**

The Revenue form is used to report the income received by the facility.

### **3.1.3.1 Scope**

The Staffing form must be completed by all Queensland public facilities.

### **3.1.3.2 Forms**

[Revenue Form](#)

### **3.1.3.3 Definitions**

Refer to [Definitions](#) for the data items collected on this form that are common on all FRAC forms.

The definitions of data items collected on this form are:

#### **Patient Payments**

Patient revenue received by, and due to, the hospital in respect of patient liability for accommodation and other fees, regardless of source of payment (Commonwealth, health fund, insurance company, direct from patient) or patient type (admitted patient or non-admitted patient).

### **3.1.4 Specialised Services Form (MTHACFR7/Statement 7)**

The Specialised Services form is used to indicate which specialised services are provided at the facility.

#### **3.1.4.1 Scope**

The Staffing form must be completed by all Queensland public facilities.

#### **3.1.4.2 Form**

[Specialised Services Form](#)

#### **3.1.4.3 Definitions**

Refer to [Definitions](#) for the data items collected on this form that are common on all FRAC forms.

The definitions of data items collected on this form are:

##### **Acute Renal Dialysis Unit (SS)**

A specialised facility dedicated to dialysis of renal failure patients requiring acute care.

##### **Acute Spinal Cord Injury Unit (SS)**

A specialised facility dedicated to the initial treatment, and subsequent ongoing management and rehabilitation, of patients with acute spinal cord injury. Largely conforming to Australian Health Minister's Advisory Council guidelines for service provision. The service capability level as defined in the Queensland Health Clinical Services Capability Framework is Super-specialist.

##### **Alcohol And Drug Unit**

A facility/service dedicated to the treatment of alcohol and drug dependence.

##### **Burns Unit (Level III) (SS)**

A specialised facility dedicated to the initial treatment and subsequent rehabilitation of the severely injured burns patient. Usually >10% of the patient's body surface is affected. The service capability level as defined in the Queensland Health Clinical Services Capability Framework is Level 3 Medical Service – Burns sub-specialty.

##### **Cardiac Surgery Unit (SS)**

A specialised facility dedicated to operative and peri-operative care of patients with cardiac disease. The service capability level as defined in the Queensland Health Clinical Services Capability Framework is Level 3 Surgical Service – Cardio-thoracic surgery sub-specialty.

##### **Clinical Genetics Unit (SS)**

A specialised facility dedicated to diagnostic and counselling services for clients who are affected by, at risk of or anxious about genetic disorders. The service capability level as defined in the Queensland Health Clinical Services

Capability Framework is Level 3 Medical Service – Clinical Genetics sub-specialty.

### **Comprehensive Epilepsy Centre (SS)**

A specialised facility dedicated to seizure characterisation, evaluation of therapeutic regimes, pre-surgical evaluation, and epilepsy surgery for patients with refractory epilepsy.

### **Coronary Care Unit**

A specialised facility dedicated to acute care services for patients with cardiac diseases. The service capability level as defined in the Queensland Health Clinical Services Capability Framework is Level 1 Coronary Care Unit.

### **Diabetes Unit**

A specialised facility dedicated to the treatment of diabetics. The service capability level as defined in the Queensland Health Clinical Services Capability Framework is Level 3 Medical Service – Endocrinology sub-specialty.

### **Domiciliary Care Service**

A facility/service dedicated to the provision of nursing or other professional paramedical care or treatment and non-qualified domestic assistance to patients in their own homes or in residential institutions not part of the facility.

### **Geriatric Assessment Unit**

Facilities dedicated to the Commonwealth-approved assessment of the level of dependency of (usually) aged individuals, either for purposes of initial admission to a long-stay institution or for purposes of reassessment of dependency levels of existing long-stay institution residents.

### **Hiv/Aids Unit**

A specialised facility dedicated to the treatment of HIV/AIDS patients.

### **Hospice Care Unit**

A facility dedicated to the provision of palliative care to terminally ill patients.

### **Infectious Diseases Unit**

A specialised facility dedicated to the treatment of infectious diseases. The service capability level as defined in the Queensland Health Clinical Services Capability Framework is Level 3 Medical Service – Infectious diseases sub-specialty.

### **Intensive Care Unit (Level III)**

A specialised facility dedicated to the care of paediatric and adult patients requiring intensive care and sophisticated technological support services. The service capability level as defined in the Queensland Health Clinical Services Capability Framework is Level 3 Intensive Care Unit.

### **In-Vitro Fertilisation Unit**

A specialised facility dedicated to the investigation of infertility and provision of in-vitro fertilisation services.



**Maintenance Renal Dialysis Centre (SS)**

A specialised facility dedicated to maintenance dialysis of renal failure patients. It may be a separate facility (possibly located on hospital grounds) or known as a satellite centre or a hospital-based facility but is not a facility solely providing training services.

**Major Plastic/Reconstructive Surgery Unit (SS)**

A specialised facility dedicated to general purpose plastic and specialised reconstructive surgery, such as maxillofacial, microsurgery and hand surgery. The service capability level as defined in the Queensland Health Clinical Services Capability Framework is Level 3 Surgical Service – Plastic and reconstructive surgery sub-specialty.

**Neonatal Intensive Care Unit (Level III) (SS)**

A specialised facility dedicated to the care of neonates requiring intensive care and sophisticated technological support. Patients usually require intensive cardiorespiratory monitoring, sustained assisted ventilation, long-term oxygen administration, and parenteral nutrition. The service capability level as defined in the Queensland Health Clinical Services Capability Framework is Level 3 Neonatal Service.

**Neurosurgical Unit**

A specialised facility dedicated to the surgical treatment of neurological conditions. The service capability level as defined in the Queensland Health Clinical Services Capability Framework is Level 3 Surgical Service – Neurosurgery sub-specialty.

**Nursing Home Care Unit**

A facility dedicated to the provision of nursing home care.

**Obstetric / Maternity Service**

A specialised facility/service dedicated to the care of obstetric/maternity patients. The service capability level as defined in the Queensland Health Clinical Services Capability Framework is Level 1 Maternity Service.

**Oncology (Cancer Treatment) Unit (SS)**

A specialised facility dedicated to multi-disciplinary investigation, management, rehabilitation and support services for cancer patients. Treatment services include surgery, chemotherapy and radiation.

**Psychiatric Unit / Ward**

A specialised unit/ward dedicated to the treatment and care of admitted patients with psychiatric, mental or behavioural disorders.

**Rehabilitation Unit**

Dedicated units within recognised hospitals providing post-acute rehabilitation and are designated as such by the State health authority.

### **Sleep Centre**

A specialised facility linked to a sleep laboratory dedicated to the investigation and management of sleep disorders. The service capability level as defined in the Queensland Health Clinical Services Capability Framework is Level 3 Medical Service – Sleep medicine sub-specialty.

### **Specialist Paediatric Service**

A specialised facility/service dedicated to the care of children aged 14 or less. The service capability level as defined in the Queensland Health Clinical Services Capability Framework is Level 3 Medical Service – Paediatric sub-specialty.

### **Transplantation Unit**

Specialised and superspecialty facilities dedicated to organ retrieval, transplantation and ongoing care of the transplant recipient. The service capability level as defined in the Queensland Health Clinical Services Capability Framework is Super-specialist. Data are required for the following services:

- bone marrow (Superspecialty)
- renal (Superspecialty)
- heart, including heart/lung
- liver
- pancreas

### **3.1.5 Admitted Patient Fraction Form (MTHACFR8/Statement 8)**

The Admitted Patient Fraction form is used to determine the fraction of a facility's total expenditure on admitted patient services.

#### **3.1.5.1 Scope**

The Staffing form must be completed by all Queensland public facilities.

#### **3.1.5.2 Form**

[Admitted Patient Fraction Form](#)

#### **3.1.5.3 Definitions**

Refer to [Definitions](#) for the data items collected on this form that are common on all FRAC forms.

The definitions of data items collected on this form are:

#### **Admitted Patient Fraction (Statement 8)**

The admitted patient fraction is the percentage of total costs apportioned to admitted patients (including newborns). All costs involved in the delivery of admitted patient care should be included. Costs attributable to Newborns are included as they are either costed separately or their costs are split between the mother's admitted care and the newborn's care.

## Appendix 'A' - Guide for Completing FRAC 'Financial' Statements

FRAC reports are available in the Decision Support System (DSS) to assist HHSs with reporting of Expenditure, Staffing and Revenue data for 2012-13.

A cost element group called 'QH\_FRAS' (with a specific hierarchy for AIHW reporting requirements) has been incorporated within the 'Finance Dollars' folder for expenditure and revenue reporting.

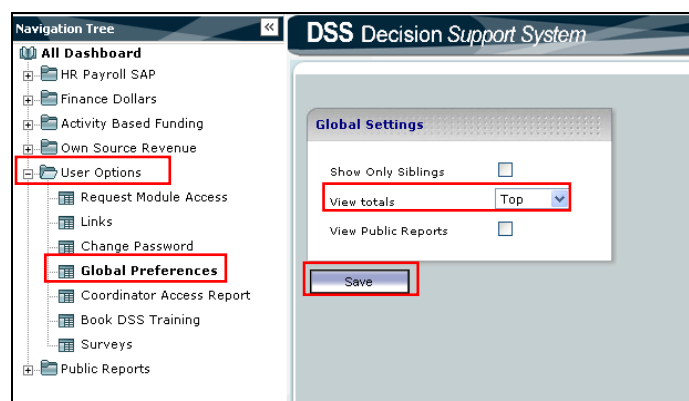
QH Job Codes have also been mapped to AIHW staffing categories in the 'HR Payroll' folder to assist with salaries & wages and total average (paid) FTE reporting.

### DSS Setup

Within the DSS FRAC reports there are multiple hierarchy structures available. For FRAC DSS reports there is now both ALT\_2 and ALT\_7 hierarchies available. HHSs are able to utilize either hierarchy or enter the cost centre/s applicable to most accurately reflect their facilities expenditure, revenue and staffing data for FRAC.

### DSS Settings

Log in to DSS and prior to running any reports ensure that the Global Preferences are set up as diagram below.



This will ensure data produced can be easily transposed to their corresponding row/s on the FRAC Forms (MS Excel Statements).

# 1 FRAC Expenditure Statement (FR1)

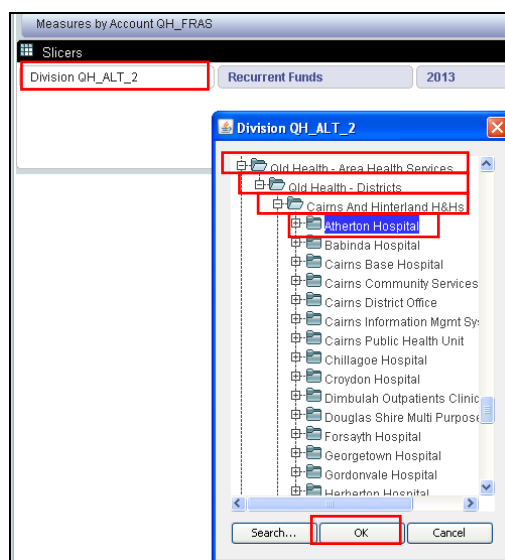
To access the Expenditure Report figures:

1. Expand the Finance Dollars folder.
2. Expand the FRAC folder.
3. Click on FR1 Expenditure to display the figures.

Status	Effective Date	Current Date	Actual	Prev Year Actual	Var
Labour Related Expenditure	7,713,029,314	6,488,001,395	-1,224,982,471		
Payroll	6,761,561,819	6,412,601,141	-348,960,678		
Payroll Expenditure	6,048,980,683	5,674,826,216	-374,154,467		
Labour Expend-Ext Agency/Conte	156,817,035	202,467,314	-45,650,279		
Superannuation	532,872,615	514,125,213	17,947,402		
Payroll & Fringe Benefit Taxes	23,722,643	21,131,994	2,590,649		
Non Labour Related Expenditure	951,477,495	3,075,400,844	-2,123,923,349		
Food Supplies	57,336,509	59,491,227	-2,154,718		
Other Food Supplies	48,152,991	51,501,919	-2,748,928		
Precooked/Frozen Foods	8,183,519	7,989,309	194,210		
Drug Expenses	358,881,369	353,753,073	5,128,296		
Clinical Supplies And Services	882,959,218	875,608,707	7,350,511		
Non-Disposable Inst & App	16,475,981	17,055,749	-579,767		
Disposables	278,291,953	271,225,574	7,066,380		
Dressings	122,526,895	121,897,396	629,499		
Prosthetics	24,384,044	17,983,655	6,400,389		
Other Clinical Supplies	31,605,365	34,598,107	-2,992,743		
Medical Cases	9,031,863	8,489,303	542,560		

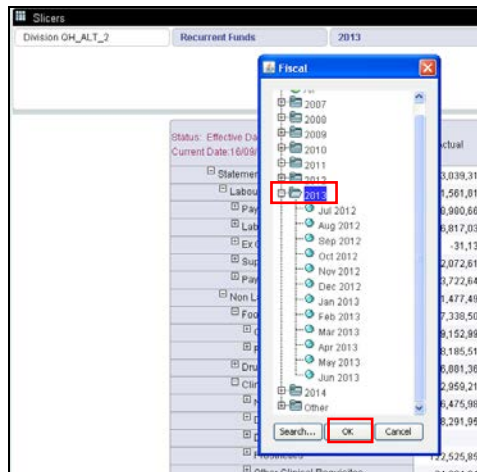
To select individual facilities:

1. Click on Division QH\_ALT\_2 or QH\_ALT\_7.
2. Expand Qld Health - Area Health Services.
3. Expand Qld Health - Districts.
4. Expand the required District.
5. Select the Facility (or select appropriate cost centre/s for your facility).
6. Click OK.



Check that the whole whole year is selected. If required to change

1. Click on Year slicer.
2. Select appropriate financial year.
3. Click OK.



Expenditure figures will display in the report and then can be exported. Transpose the figures in the Actual column to the (MS Excel) [FR1 Expenditure form](#).

Navigation Tree: All Dashboard, HR Payroll SAP, Finance Dollars, Status, Classic DSS, Corporate Reports, Basic Reports, Internal Order/Tax Reports, Funding Percentages, FRAC, FR1 Expenditure, FR1 Salary and Wages, FR3 Revenue, Reference Tables, User Defaults, Activity Based Funding, Own Source Revenue, User Options, Public Reports.

DSS Decision Support System

FRAC Finance Statement 1

Measures by Account OH\_FRAC

Slicers: Division OH\_ALT\_2, Recurrent Funds, 2013, Operating (Surplus) Deficit

Status: Effective Date 15/09/2013, Current Date 16/09/2013 11:20:44 AM

	Actual	Prev Year Actual	Prev Year Actual Var
Statement 1	7,713,039.31	6,488,001.785	-1,774,962.471
Labour Related Expenditure	6,761,561.81	6,412,601.141	348,960.678
Payroll Expenditure	6,048,980.86	5,674,826.216	374,154.647
Labour Expend-Cut Agency/Conte	156,817.29	202,467.314	-45,650.029
Ex Grants Payments To Staff	-31.13	60.404	-91.541
Superannuation	532,072.61	514,125.213	17,947.402
Payroll & Fringe Benefit Taxes	23,722.64	21,131.994	2,590.649
Non Labour Related Expenditure	951,477.49	3,075,400.644	-2,123,923.149
Food Supplies	57,338.50	58,491.227	-2,152.718
Other Food Supplies	49,152.99	51,901.918	-2,748.928
Prescribed/Frozen Foods	8,185.51	7,589.309	596.210
Drug Expenses	356,381.36	363,763.073	-3,126.296
Clinical Supplies And Services	882,859.21	875,608.707	7,250.511
Non-Disposable Inst & App	16,475.98	17,055.749	-579.767
Disposable	278,291.95	271,225.574	7,066.380
Dressings			
Prosthetics	122,525.85	121,897.286	628.559
Other Clinical Requisites	24,384.04	17,983.655	6,400.389
Home Medical Aids	31,805.35	34,585.107	-2,993.743
Medical Cases	6,489.303	6,489.303	542.560

Financial and Residential Activity Collection - Expenditure

FORM TYPE: MTHACFR1 VERSION: V1

YEAR: 2012/2013

HOSPITAL: \_\_\_\_\_

Facility ID: \_\_\_\_\_

<b>Labour Related</b>	Amount
Payroll Expenditure	
Labour Expenditure (External Agency/Contract Staff)	
Payroll Payments to Staff	
Superannuation/ Employer Contributions	
Payroll and Fringe Benefits Tax	
<b>Labour Related Total</b>	0
<b>Non Labour Related - Food Supplies</b>	Amount
Other Food Supplies	
Inpatient Food	
<b>Food Supplies (NLR) Total</b>	0
<b>Non Labour Related - Drug Supplies</b>	Amount
Drug Supplies	
<b>Drug Supplies (NLR) Total</b>	0
<b>Non Labour Related - Clinical Supplies and Services</b>	Amount
Non-Disposable Instruments and Appliances	
Disposables	
Dressings	
Prosthetics	
Other Clinical Supplies	
Home Medical Aids	
Medical Gases	
Other Clinical Support Supplies	
External Clinical Services - Other	
External Clinical Services - Pathology	
Inventory - Other Off Clinical Supplies	
<b>Clinical Supplies and Services (NLR) Total</b>	0
<b>Non Labour Related - Non-Clinical Supplies and Services</b>	Amount
Bedding and Linen	
Handouts and Cookery	
Laundry Materials	
Charities/Materials	
Other Domestic Consumables and Charges	
Contract Laundry Services	
Contract Cleaning Services	
Other Contract Domestic Services	
Uniforms	
Minor Non-Clinical Equipment Purchases	
<b>Non-Clinical Supplies and Services (NLR) Total</b>	0
<b>Non Labour Related - Repairs and Maintenance</b>	Amount
Buildings and Plant	
General Office Equipment	
Medical Equipment	
Minor New Works	
Grounds and Garden	
Motor Vehicles	
Repairs and Maintenance - Other	
<b>Repairs and Maintenance (NLR) Total</b>	0
<b>Non Labour Related - Energy Expenditure</b>	Amount
Electricity	
Gas and Oil	
Other Energy Expenditure	
<b>Energy Expenditure (NLR) Total</b>	0
<b>Non Labour Related - Patient Transport</b>	Amount
Physio. Transport Scheme	
Patient Transport	
Other Patient Transport Costs	
<b>Patient Transport (NLR) Total</b>	0
<b>Non Labour Related - Administrative Expenses</b>	Amount
Office Expenses	
Rent / Water Rates and Taxes	
Insurance	
Printing / Stationery and Office Supplies	
Postage and Courier	
Data Communication	
Library Costs and Subscriptions	
Motor Vehicle Running Expenses	
Lease Services	
Computer Charges	
Other Professional Services and Consulting	
External Service Provider Charges	
Workshop/Computer/Peripherals	
Staff Expenses	
Grants / Endowments and Subsidies	
Other Administrative Expenses	
<b>Administrative Expenses (NLR) Total</b>	0
<b>Asset Related - Depreciation</b>	Amount
Medical Equipment > 1000000	
Medical Equipment < 1000000	
Computer Hardware	
Office Equipment	
Furniture and Fixtures	
Expenditure/Leasing	
Motor Vehicles	
Amortisation Finance Leases / Computer Software	
Land Improvement On Site	
Buildings	
Architects and Books	
<b>Depreciation (AR) Total</b>	0
<b>Asset Related - Loss Retirement/Revaluation Decrement/Burplus</b>	Amount
Medical Equipment > 1000000	
Medical Equipment < 1000000	
Computer Hardware	
Office Equipment	
Furniture and Fixtures	
Expenditure/Leasing	
Motor Vehicles	
Land Improvement To Site	
Land Improvement On Site	
Buildings	
Architects and Books	
Computer Software	
Portable & attractive General	
Loss - Other	
Inventory write-off	
Finance Lease	
Cash Work Codes	
<b>Loss Retirement/Revaluation Decrement/Burplus (AR) Total</b>	0
<b>Expenditure</b>	Amount
<b>Grand Total Expenditure</b>	0
<b>DSS - Expenditure - Not Assigned</b>	Amount
<b>Not Assigned Expenditure</b>	
<b>Global Comment</b>	

The data extracted using the DSS FRAC reports should be used as a baseline starting point, particularly as overheads and/or other facility-related costs that are not part of a facilities cost centre hierarchy may also need to be incorporated into the final FRAC form (Statement) reported.

For reconciliation purposes please provide details of the division (Alt-2 or Alt-7), facility cost centre hierarchy and total overhead cost included in the 'Global Comment' section.

Once saved, the FR1 form is then ready to upload into MAC Online. Please note that these excel forms must be saved as Excel 97-2003 Workbook (\*.xls) files.

When you have uploaded data, the data will be validated against last years figures. Comments will need to be entered where differences are identified. Once all comments are saved the form will be able to be submitted and ready for approval by your HHS CE (or their nominated delegate).

**For further information regarding this process please refer to the [MAC Online User Manual](#) for information on this application.**



## 2 FRAC Salary & Wages and FTE Statement (FR2)

For 2012/2013 reporting, HHSs are required to align the ledger FR1 labour payroll expenditure with the FR2 HR Payroll expenditure.

### Finance Dollars – FR1

Status: Effective Date:15/09/2013 Current Date:16/09/2013 11:20:44 AM	Actual	Prev Year Actual	Prev Year Actual Var
Statement 1	7,713,039,314	9,488,001,785	-1,774,962,471
Labour Related Expenditure	6,761,561,819	6,412,601,141	348,960,678
Payroll Expenditure	6,048,980,663	5,674,826,216	374,154,447
Labour Expend-Ext Agency/Contr	156,817,035	202,467,314	-45,650,279
Ex Gratia Payments To Staff	-31,137	50,404	-81,541
Superannuation	532,072,615	514,125,213	17,947,402
Payroll & Fringe Benefit Taxes	23,722,643	21,131,994	2,590,649

### HR Payroll SAP - FR2

Effective Date: Effective Date:11/09/2013 Current Date:16/09/2013 12:45:30 PM	Pay Posted Amount	FTE
All FRAC Paypoint	6,047,251,527.11	62,723.3972
C1.1 Salaried medical officers	1,410,731,345.41	7,678.7567
C1.2 Registered nurses	2,091,197,148.35	21,990.6007
C1.3 Enrolled nurses	206,200,029.74	3,031.1725
C1.4 Student nurses	2,519,228.46	37.8390
C1.5 Trainee/pupil nurses	31,903.14	0.9810
C1.6 Other personal care staff	121,521,683.27	1,897.3882
C1.7 Diagnostic and health professionals	768,644,163.73	7,912.2950
C1.8 Administrative and clerical staff	692,985,637.39	9,317.1284
C1.9 Domestic and other staff	626,047,768.10	10,413.5831
UNDEF Under	27,155,483.02	155.4899
VMO Vmo	100,217,136.50	288.1627

To enable this alignment it is necessary to initially determine the proportion of expenditure for each FRAC Paypoint (using the FR2 DSS Report in the 'HR Payroll SAP' folder), particularly for the nursing Paypoints.

Eg: proportion of expenditure for each nursing category based on the total nursing expenditure.

To obtain the FR2 Salary and Wages figures -

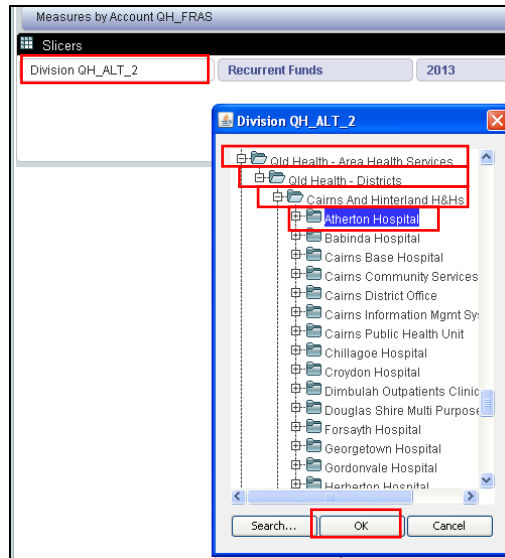
1. Expand the HR Payroll SAP folder and the FRAC folder.
2. Click on FR2 Salary and FTE to display the figures.

Effective Date: Effective Date:11/09/2013 Current Date:16/09/2013 12:45:30 PM	Pay Posted Amount	FTE
All FRAC Paypoint	6,047,251,527.11	62,723.3972
C1.1 Salaried medical officers	1,410,731,345.41	7,678.7567
C1.2 Registered nurses	2,091,197,148.35	21,990.6007
C1.3 Enrolled nurses	206,200,029.74	3,031.1725
C1.4 Student nurses	2,519,228.46	37.8390
C1.5 Trainee/pupil nurses	31,903.14	0.9810
C1.6 Other personal care staff	121,521,683.27	1,897.3882
C1.7 Diagnostic and health professionals	768,644,163.73	7,912.2950
C1.8 Administrative and clerical staff	692,985,637.39	9,317.1284
C1.9 Domestic and other staff	626,047,768.10	10,413.5831
UNDEF Under	27,155,483.02	155.4899
VMO Vmo	100,217,136.50	288.1627

To select individual facilities:

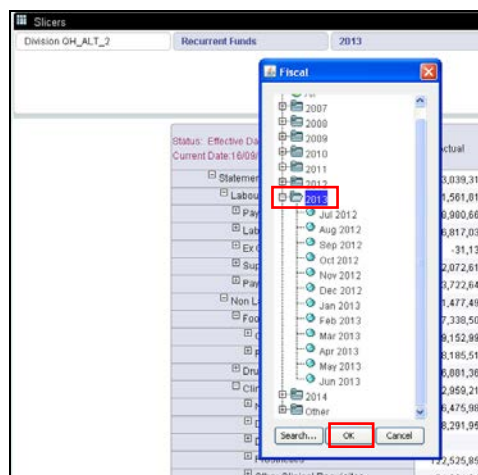


3. Click on Division QH\_ALT\_2 or QH\_ALT\_7.
4. Expand Qld Health - Area Health Services.
5. Expand Qld Health - Districts.
6. Expand the required District.
7. Select the Facility (or select appropriate cost centre/s for your facility).
8. Click OK.



Check that the whole whole year is selected. If required to change

9. Click on Year slicer.
10. Select appropriate financial year.
11. Click OK.



Figures will then be displayed

12. **Save report or export figures to Excel for future reference.**
13. Transpose the FTE figures to the FR2 FRAC form.



1. Add the figures of all the 'nursing' categories including 'other personal care staff' (where Assistants in Nursing are mapped) from HR Payroll SAP (FRAC - FR2 Salary and Wages) together to get a total and work out the percentage each category makes up of the total.

Category	HR Payroll & SAP	Percentage (%)
Registered nurses	2,091,197,148.35	86.360647
Enrolled nurses	206,200,029.74	8.515490
Student nurses	2,519,228.46	0.104037
Trainee/pupil nurses	31,903.14	0.001318
Other Personal Care Staff	121,521,683.27	5.018509
<b>TOTAL Nurses</b>	<b>2,421,469,992.96</b>	

2. Add the Labour - Nursing figures from Finance Dollars (FRAC - FR1 Salary and Wages) to obtain a total Payroll figure.

Status: Effective Date: 15/09/2013 Current Date: 16/09/2013 3:15:03 PM		Actual	Prev Year Actual	Prev Year Actual Var
<b>Payroll Expenditure</b>				
Operating (Surplus)/Deficit		6,048,980,663	5,674,826,216	374,154,447
Expenses		6,048,980,663	5,674,826,216	374,154,447
Labour Expenses		6,048,980,663	5,674,823,216	374,157,447
Labour - Health Practitioners		735,753,140	698,985,638	36,767,502
Labour - General		5,981,755	-1,357,136	7,338,891
Labour - Health Worker		5,400		5,400
Labour - Managerial & Clerical		711,537,139	656,621,315	54,915,824
Labour - Medical		1,375,839,851	1,299,527,011	76,312,840
Labour - Nursing		2,451,525,924	2,287,829,775	163,696,149
Labour - Operations		597,811,581	570,213,329	27,598,252
Labour - Professional		56,372,344	50,148,783	6,223,561
Labour - Technical		3,079,205	1,122,847	1,956,358
Labour - Trade And Artisans		30,765,261	28,029,694	2,735,567
Labour - Visiting Medical Officers		80,309,064	83,701,960	-3,392,896
Non Labour Expenses			3,000	-3,000
<b>Labour Expend-Ext Agency/Contr</b>				
Operating (Surplus)/Deficit		156,817,035	202,467,314	-45,650,279
Expenses		156,817,035	202,467,314	-45,650,279
Labour Expenses		156,817,035	202,467,314	-45,650,279
Labour - Health Practitioners		3,816,589	3,125,876	690,693
Labour - General		-6,017,313	5,170,265	-11,187,579
Labour - Managerial & Clerical		4,663,758	2,842,126	1,821,631
Labour - Medical		92,080,040	112,310,914	-20,230,874
Labour - Nursing		34,649,274	51,650,128	-17,000,854
Labour - Operations		1,438,389	1,663,517	-225,128
Labour - Professional		7,391,655	4,495,561	2,896,094

Labour - Nursing	Finance Dollars (FR1 Salary and Wages)
Payroll Expenditure	2,451,525,924
Labour Expend-Ext Agency/Contr	34,649,274
<b>TOTAL Labour - Nursing</b>	<b>2,486,175,198</b>

3. Calculate salary to report on FR2  
(TOTAL Labour – Nursing x Nurse category Percentage)

Category	FRAC FR2 Salary	Calculation
Registered nurses	2,147,076,986.55	2486175198 x 86.360647%
Enrolled nurses	211,710,000.37	2486175198 x 8.515490%
Student nurses	2,586,542.09	2486175198 x 0.104037%
Trainee/pupil nurses	32,767.79	2486175198 x 0.001318%
Other Personal Care Staff	124,768,926.07	2486175198 x 5.018509%
<b>TOTAL</b>	<b>2,486,175,222.86</b>	

4. Transpose FRAC FR2 Salary figures to the FR2 FRAC form.

**Financial and Residential Activity Collection - Payroll**

FORM TYPE:  VERSION:

YEAR:

HOSPITAL:

Facility Id:

Total Average FTE	Total
Salaried Medical Officers	
Registered Nurses	
Enrolled Nurses	
Student Nurses	
Trainee/Pupil Nurses	
Other Personal Care Staff	
Diagnostic and Health Professionals	
Administrative and Clerical Staff	
Domestic and Other Staff	
Visiting Medical Officers	
<b>TOTAL</b>	0.0000

Pay Posted Amount	Total
Salaried Medical Officers	
Registered Nurses	
Enrolled Nurses	
Student Nurses	
Trainee/Pupil Nurses	
Other Personal Care Staff	
Diagnostic and Health Professionals	
Administrative and Clerical Staff	
Domestic and Other Staff	
Visiting Medical Officers	
<b>TOTAL</b>	0.0000

Total Average Salary	Total
Salaried Medical Officers	#DIV/0!
Registered Nurses	#DIV/0!
Enrolled Nurses	#DIV/0!
Student Nurses	#DIV/0!
Trainee/Pupil Nurses	#DIV/0!
Other Personal Care Staff	#DIV/0!
Diagnostic and Health Professionals	#DIV/0!
Administrative and Clerical Staff	#DIV/0!
Domestic and Other Staff	#DIV/0!
Visiting Medical Officers	#DIV/0!

Payroll Reconciliation (DSS Extract)	Total Average FTE	Pay Posted Amount
Undefined Staffing Categories		

Global Comment:

17/09/2013

Once saved, the FR2 form is then ready to upload into MAC Online. Please note that these excel forms must be saved as Excel 97-2003 Workbook (\*.xls) files.

When you have uploaded data, the data will be validated against last years figures. Comments will need to be entered where differences are identified. Once all comments are saved the form will be able to be submitted and ready for approval by your HHS CE (or their delegate).

**For further information regarding this process please refer to the [MAC Online User Manual](#) for information on this application.**

### 3 FRAC Revenue Statement (FR3)

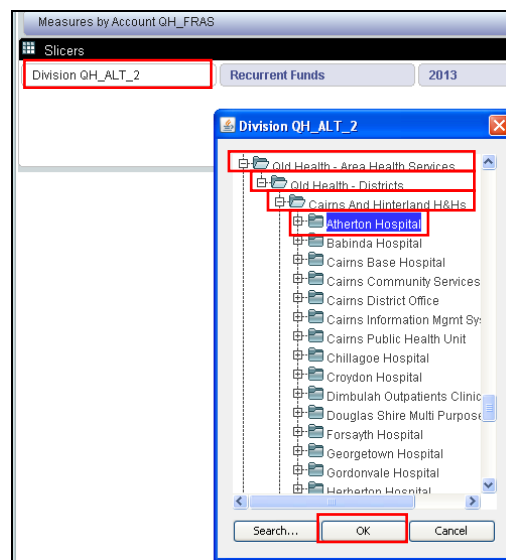
To report revenue figures:

1. Expand the Finance Dollars folder then
2. Expand the FRAC folder.
3. Click on FR3 Revenue to display the figures.

Status	Effective Date	Current Date	Actual	Prior Year Actual	Prior Year
Statement 2	1/1/2013	1/1/2013	7,403,367,625	-951,894,157	-1,500,873,839
Patient Payments			411,363,000	-734,522,298	292,808,886
Accommodation Charges			181,948,167	-276,964,817	48,886,748
Private Single			45,763,793	-37,844,633	7,803,257
Private Shared			-69,753,533	-51,930,498	-13,823,334
Private Shared Care - Band 1			-11,261,852	-8,941,038	-2,320,816
Private Shared Care - Band 2			-895,417	-345,639	-54,726
Private Shared Care - Band 3			-2,713,529	-1,928,552	100,304
Private Shared Care - Band 4			-244,802	-237,556	-7,314
Other Inpatient and Charges			7,486,195	3,534,771	3,963,814
Private Shared Nursing - Home			-1,367,063	896,131	401,329
Public Nursing - Home			-13,115,055	-6,299,281	-2,224,545
Pharmacy Cost			-622,496	-177,233	-93,212
Woundcare Other			-817,876	-1,127,033	369,167
Third Party			-3,464,063	-4,430,452	1,005,492
Respite - Admitted			-24,325,005	-28,748,552	4,123,349
Respite - Non-Admitted			891	-61,109,571	61,109,562
Non-Admitted Patient Charges			-13,741,225	-6,976,366	-763,246
Respite - Non-Admitted Patients			-494,699	-399,201	-113,310
Workers Compensation - Other			-1,248,905	-781,858	-469,236
Respite - Non-Admitted			-3,996,420	-8,814,339	181,111
Over Patient Patient Revenue			226,364,000	414,579,516	327,584,311
Pharmaceuticals			-2,326,364	11,126,499	163,813,125
Wealthcare Home Basic Care					
Wealthcare Home Extra Care					

To select individual facilities:

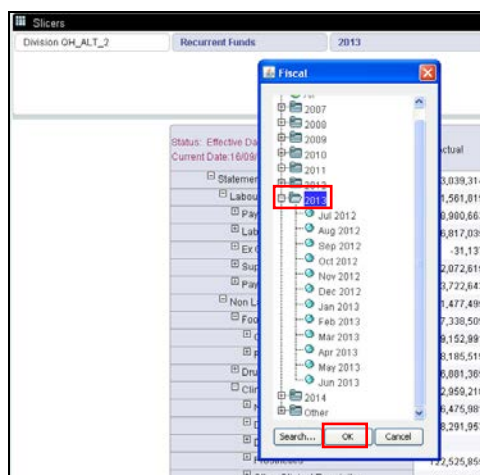
4. Click on Division QH\_ALT\_2 or QH\_ALT\_7.
5. Expand Qld Health - Area Health Services
6. Expand Qld Health - Districts
7. Expand the required District
8. Select the Facility (or select appropriate cost centre/s for your facility).
9. Click OK



Check that the whole year is selected. If required to change

10. Click on Year slicer
11. Select appropriate financial year
12. Click OK





Figures will display and then can be exported. Transpose the figures in the Actual column to the current [FR3 Revenue](#) form in Excel.

DSS Decision Support System

Navigation Tree: All Dashboard, HR Payroll SAP, Finance Culture, Status, Classic DSS, Corporate Reports, Basic Reports, Internal Under/Over Reports, Funding Formations, FINAC, FFI, Expense, FFI, Salary and Wages, FR3 Revenue, Reference Tables, User Defaults, Activity Based Funding, Own Source Revenue, User Options, Public Reports

FRAC Finance Statement 3

Measures by Account CHL\_TMS

Slicers: Division CHL\_ALT\_2, Recurrent Funds, 2013, Operating (Non-plant Deficit)

Status: Effective Date: 10/09/2013  
Current Date: 10/09/2013 2:59:37 PM

	Actual	From Year Actual	To Year Actual
Statement 3	7,403,987,423	851,934,157	-4,505,072,439
Patient Payments	411,983,893	734,522,296	292,839,499
Accommodation Charges	163,368,149	276,964,637	66,056,240
Private Single	45,793,790	37,944,633	7,809,157
Private Shared	69,753,530	15,930,496	-13,823,134
Private & Shared Care - Band 1	-11,261,862	-9,941,038	-2,320,818
Private & Shared Care - Band 2	-680,491	-346,699	-41,798
Private & Shared Care - Band 3	1,713,329	1,621,652	916,674
Private & Shared Care - Band 4	-244,802	-237,598	-7,204
Other Inpatient Acc Charges	7,498,195	1,534,771	3,963,424
Private & Shared Nursing Home	1,387,083	968,131	401,329
Public Nursing Home Type	1,310,100	-2,091,281	-2,224,545
Nursing Unit	-527,466	-377,222	-50,222
Nursing Other	-817,674	-1,327,033	389,357
Third Party	4,494,063	6,430,452	1,035,482
Nursing - Admitted	-24,325,205	-26,740,550	4,123,349
Nursing - Admitted Fees	-689	-12,785,572	82,106,882
Non-Admitted Patient Charges	-13,741,625	-6,479,266	762,885
Nursing - Non-Admitted Patients	-694,689	-301,201	-113,310
Nursing Compensation - Other	-1,248,005	-781,869	-466,236
Nursing - Non-Admitted	-5,866,470	-4,845,591	-101,111
Other Patient Related Revenue	235,384,469	434,679,516	227,694,911
Pharmaceuticals	-2,829,264	111,236,499	105,013,135
Dementia Home Basic Care			
Dementia Home Extended Care			

**Financial and Residential Activity Collection - Revenue**

FORM TYPE: **MTHACFR3** VERSION: **V1**

YEAR: **2012/2013**

HOSPITAL:

Facility Id:

Patient Payments - Accommodation Charges	Amount
Private Single	
Private Shared	
Private and Shared Day Benefit - Band 1	
Private and Shared Day Benefit - Band 2	
Private and Shared Day Benefit - Band 3	
Private and Shared Day Benefit - Band 4	
Other Inpatient Bed Charges	
Private and Shared Nursing Home Type	
Public Nursing Home Type	
Work/Career Quota/land	
Workers' Compensation (Other)	
Third Party	
Insurable	
Violent/Alters Inpatient Fees	
<b>Accommodation Charges (PP) Total</b>	<b>0</b>

Patient Payments - Non-Admitted Patient Charges	Amount
Work/Career Quota/land	
Workers' Compensation (Other)	
Insurable	
<b>Non-Admitted Patient Charges (PP) Total</b>	<b>0</b>

Patient Payments - Other Patient Related Revenue	Amount
Dental Charges	
Pharmaceuticals	
Commonwealth Nursing Home Basic Care Benefits	
Commonwealth Nursing Home Subsidy Care Benefits	
Nursing Home Patient Accommodation Fees	
Nursing Home Payments	
Ambulance Transportation Fees	
Patient Transfer Scheme Charges	
Prosthetics	
O-Comp Admitted Patient Fees	
Regular Fees - Inpatient Payments	
Pharmaceutical Benefit Scheme Reimbursement	
<b>Other Patient Related Revenue (PP) Total</b>	<b>0</b>

Other Receipts	Amount
Facility Charges	
Night of Private Practice	
Board and Lodging - Staff	
Meals - Staff	
Medical Reports	
Other Revenue	
<b>Other Receipts Total</b>	<b>0</b>

Asset Related Revenue - Gains on Disposal of Assets	Amount
Medical Equipment > \$200000	
Medical Equipment < \$200000	
Computer Hardware and Software	
Office Equipment	
Furniture and Fixings	
Engineering Equipment	
Motor Vehicles	
Land Improvement To Site	
Land Improvement On Site	
Land	
Buildings	
Research and Development	
Artworks and Books	
Computer Software	
<b>Gains on Disposal of Assets (ARR) Total</b>	<b>0</b>

Asset Related Revenue - Proceeds Clearing Accounts	Amount
Medical Equipment > \$200000	
Medical Equipment < \$200000	
Computer Hardware and Software	
Office Equipment	
Furniture and Fixings	
Engineering Equipment	
Motor Vehicles	
Land Improvement To Site	
Land Improvement On Site	
Land	
Buildings	
Research and Development	
Artworks and Books	
Portable and Attractive General	
Portable and Attractive Computer	
Gains On Disposal Portable and Attractive General	
Gains On Disposal Portable and Attractive Computer	
Computer Software	
Trains/Lessons	
Others - Other	
<b>Proceeds Clearing Accounts (ARR) Total</b>	<b>0</b>

Revenue	Amount
<b>Grand Total Revenue</b>	<b>0</b>

DSS - Revenue - Not Assigned	Amount
<b>Not Assigned Revenue</b>	

Global Comment:

The data extracted using the DSS FRAC reports should be used as a baseline starting point, particularly as other facility-related revenue that are not part of a facilities cost centre hierarchy may also need to be incorporated into the final FRAC form (Statement) reported.

For reconciliation purposes please provide details of the division (Alt-2 or Alt-7), facility cost centre hierarchy and total facility revenue (that are not part of a facilities cost centre hierarchy) that may be included in the 'Global Comment' section.

Once saved, the FR3 form is then ready to upload into MAC Online. Please note that these excel forms must be saved as Excel 97-2003 Workbook (\*.xls) files.

When you have uploaded data, the data will be validated against last years figures. Comments will need to be entered where differences are identified. Once all comments are saved the form will be able to be submitted and ready for approval by your HHS CEO.

**For further information regarding this process please refer to the [MAC Online User Manual](#) for information on this application.**



## Appendix 'B' - Forms Required by Facility by HHS

Hospital and Health Service	Facility No.	Facility Name
<b>Cairns and Hinterland</b>	211	Atherton Hospital
	212	Babinda Hospital
	214	Cairns Hospital
	215	Chillagoe Hospital
	217	Croydon Hospital
	218	Forsayth Hospital
	219	Georgetown Hospital
	220	Gordonvale Hospital
	221	Herberton Hospital
	222	Innisfail Hospital
	223	Mareeba Hospital
	224	Mossman Hospital
	225	Mount Garnet Outpatients Clinic
	227	Tully Hospital
	229	Gurriny Yealamucka Primary Health Care Service
	908	Dimbulah Outpatients Clinic
	917	Malanda Outpatients Clinic
	920	Millaa Millaa Outpatients Clinic
	924	Ravenshoe Outpatients Clinic
<b>Cape York</b>	216	Cooktown Hospital
	228	Weipa Hospital
	230	Aurukun Primary Health Care Centre
	231	Hopevale Primary Health Care Centre
	232	Wujal Wujal Primary Health Care Centre
	233	Lockhart River Primary Health Care Centre
	253	Kowanyama Primary Health Care Centre
	254	Pormpuraaw Primary Health Care Centre
	255	Coen Primary Health Care Centre
	915	Laura Primary Health Care Centre
	928	Malakoola Primary Health Care Centre
	965	Mapoon Primary Health Care Centre
<b>Central Queensland</b>	132	Baralaba Hospital
	133	Biloela Hospital
	134	Blackwater Hospital
	135	Emerald Hospital
	136	Gladstone Hospital
	139	Mount Morgan Hospital
	140	Moura Hospital
	141	Rockhampton Hospital
	142	Springsure Hospital
	143	Theodore Hospital
	144	Capricorn Coast Hospital And Health Service
	145	Woorabinda Hospital
	613	North Rockhampton Nursing Home
	616	Birribi
	692	Eventide Home Rockhampton

Hospital and Health Service	Facility No.	Facility Name
	905	Capella Outpatients Clinic
	907	Cracow Outpatients Clinic
	910	Duaringa Outpatients Clinic
	940	Gemfields Outpatients Clinic
<b>Central West</b>	131	Alpha Hospital
	151	Aramac Primary Health Centre
	152	Barcaldine Hospital
	153	Blackall Hospital
	154	Boulia Primary Health Centre
	155	Jundah Primary Health Centre
	156	Longreach Hospital
	157	Muttaburra Primary Health Centre
	158	Tambo Primary Health Centre
	159	Winton Hospital
	160	Isisford Primary Health Centre
	161	Yaraka Clinic
	162	Windorah Clinic
<b>Darling Downs</b>	63	Cherbourg Hospital
	70	Kingaroy Hospital
	75	Murgon Hospital
	76	Nanango Hospital
	77	Wondai Hospital
	91	Chinchilla Hospital
	92	Dalby Hospital
	93	Goondiwindi Hospital
	94	Inglewood Hospital
	95	Jandowae Hospital
	97	Miles Hospital
	98	Millmerran Hospital
	99	Oakey Hospital
	100	Stanthorpe Hospital
	101	Tara Hospital
	102	Taroom Hospital
	103	Texas Hospital
	104	Toowoomba Hospital
	105	Warwick Hospital
	106	Wandoan Hospital
	604	Farrhome Nursing Care Unit
	607	Karingal Nursing Home
	611	Mount Lofty Nursing Home
	614	Dr E.A.F. McDonald Nursing Home
	618	Oaks (The) Nursing Home
	623	Forestview Residential Care Facility
	701	Baillie Henderson Hospital
	912	Glenmorgan Outpatients Clinic
	919	Meandarra Outpatients Clinic
	935	Moonie Outpatients Clinic
	1344	Milton House
<b>Gold Coast</b> Error! Bookmark not defined.	50	Gold Coast Hospital
	934	Robina Hospital

Hospital and Health Service	Facility No.	Facility Name
<b>Mackay</b>	171	Clermont Hospital
	194	Collinsville Hospital
	192	Bowen Hospital
	172	Mackay Base Hospital
	173	Moranbah Hospital
	174	Proserpine Hospital
	175	Sarina Hospital
	176	Dysart Hospital
<b>Mater</b>	1	Mater Adult Hospital
	2	Mater Children's Hospital
	3	Mater Mother's Hospital
<b>Metro - North</b>	4	The Prince Charles Hospital
	16	Redcliffe Hospital
	30	Caboolture Hospital
	46	Kilcoy Hospital
	201	Royal Brisbane And Women's Hospital
	601	Jacana Centre For Acquired Brain Injured Rehabilitation & Residential Care
	605	Halwyn Centre
	615	Cooinda House
	624	Ashworth House Nursing Home
	691	Eventide Nursing Home Sandgate
<b>Metro South</b>	11	Princess Alexandra Hospital
	22	Queen Elizabeth II Jubilee Hospital
	24	Wynnum Hospital
	25	Marie Rose Centre
	28	Redland Hospital
	29	Logan Hospital
	41	Beaudesert Hospital
	610	Moreton Bay Nursing Care Unit
	625	Casuarina Lodge
	1404	Redland Residential Care
<b>North West</b>	241	Burketown Health Centre
	242	Camooweal Health Centre
	243	Cloncurry Hospital
	245	Julia Creek Hospital
	246	Mount Isa Base Hospital
	247	Normanton Hospital
	249	Mornington Island Hospital
	250	Karumba Health Centre
	251	Dajarra Health Centre
	252	Doomadgee Hospital
<b>Royal Children's</b>	7	Royal Children's Hospital
	17	Ellen Barron Family Centre
<b>South West</b>	111	Augathella Hospital
	112	Charleville Hospital
	113	Cunnamulla Hospital
	114	Dirranbandi Hospital
	115	Injune Hospital
	116	Mitchell Hospital
	117	Mungindi Hospital
	118	Quilpie Hospital

Hospital and Health Service	Facility No.	Facility Name
	119	Roma Hospital
	120	St George Hospital
	121	Surat Hospital
	122	Thargomindah Hospital
	123	Wallumbilla Outpatients Clinic
	621	Warooka Multipurpose Centre
	622	Westhaven Nursing Home
	921	Morven Outpatients Clinic
<b>Sunshine Coast</b>	43	Caloundra Hospital
	48	Maleny Hospital
	49	Nambour General Hospital
	68	Gympie Hospital
	612	Glenbrook Residential Aged Care Facility
<b>Torres Strait – Northern Peninsula</b>	213	Bamaga Hospital
	226	Thursday Island Hospital
	939	Island Medical Service
<b>Townsville</b>	191	Ayr Hospital
	193	Charters Towers Hospital
	195	Home Hill Hospital
	196	Ingham Hospital
	197	Joyce Palmer Health Service
	200	The Townsville Hospital
	244	Hughenden Hospital
	248	Richmond Hospital
	619	Parklands Residential Aged Care Facility
	693	Eventide Home (Charters Towers) - Nursing Home
	703	Charters Towers Rehabilitation Unit
	715	Kirwan Mental Health Rehabilitation Unit
	916	Magnetic Island Health Service Centre
<b>West Moreton</b>	15	Ipswich Hospital
	42	Boonah Hospital
	44	Esk Hospital
	45	Gatton Hospital
	47	Laidley Hospital
	751	The Park Centre for Mental Health
<b>Wide Bay</b>	61	Biggenden Hospital
	62	Bundaberg Base Hospital
	64	Childers Hospital
	65	Eidsvold Hospital
	66	Gayndah Hospital
	67	Gin Gin Hospital
	69	Hervey Bay Hospital
	71	Maryborough Hospital
	72	Monto Hospital
	73	Mount Perry Health Centre
	74	Munduberra Hospital
	609	Yaralla Place

## Appendix 'C' - QH\_FRAS Cost Element Group

NB: New 2012-2013 account codes have been included and are highlighted for information.

LABOUR RELATED EXPENDITURE			
<b>PAYROLL EXPENDITURE</b>			
500000	-	503690	QH_PAY_F
503700	-	503780	QH_PAY_F
503800	-	503880	QH_PAY_F
506000	-	506090	QH_PAY_F
507000	-	507070	QH_PAY_F
508000	-	508080	QH_PAY_F
508100	-	508180	QH_PAY_F
508200	-	508280	QH_PAY_F
508300	-	508380	QH_PAY_F
508400	-	508480	QH_PAY_F
508500	-	508580	QH_PAY_F
508600	-	508680	QH_PAY_F
508700	-	508780	QH_PAY_F
509000	-	509080	QH_PAY_F
509100	-	509180	QH_PAY_F
509200	-	509280	QH_PAY_F
509300	-	509380	QH_PAY_F
<b>LABOUR EXPENDITURE-EXT AGENCY/CONTR</b>			
517100	-	517190	QH_LEX_F
517200	-	517470	QH_LEX_F
517505			QH_LEX_F
517475			QH_LEX_F
577480			QH_LEX_F
517500			QH_LEX_F
<b>EX GRATIA PAYMENTS TO STAFF</b>			
506100	-	506190	QH_EXGR_F
<b>SUPERANNUATION EMPLOYER CONTRIBUTIONS</b>			
504000	-	504890	QH_SUPER_F
<b>PAYROLL &amp; FRINGE BENEFIT TAXES</b>			
505000	-	505190	QH_TAXES_F
505200			QH_TAXES_F
517196			QH_TAXES_F
NON LABOUR RELATED EXPENDITURE			
<b>FOOD SUPPLIES</b>			

# OTHER FOOD SUPPLIES

540000	-	540079	QH_OTHFD_F
540090			QH_OTHFD_F
563000			QH_OTHFD_F
566170	-	566180	QH_OTHFD_F
577475			QH_OTHFD_F

# PRECOOKED FROZEN FOODS

540080			QH_PRECK_F
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# DRUG EXPENSES

550000	-	559999	QH_DRUGS_F
563010			QH_DRUGS_F
563040			QH_DRUGS_F
566130	-	566140	QH_DRUGS_F
577482			QH_DRUGS_F
577496			QH_DRUGS_F

# CLINICAL SUPPLIES AND SERVICES

## NON-DISPOSABLE INST & APP

560000	-	560005	QH_NON_D_F
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## DISPOSABLES

560100			QH_DISP_F
560110	-	560125	QH_DISP_F

## DRESSINGS

560105			QH_DRESS_F
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## PROSTHETICS

560010	-	560099	QH_PROS_F
560270			QH_PROS_F
577491			QH_PROS_F

## OTHER CLINICAL REQUISITES

560900			QH_OTH_F
560915			QH_OTH_F
560930			QH_OTH_F
560980			QH_OTH_F
577466	-	577467	QH_OTH_F
577492			QH_OTH_F

## HOME MEDICAL AIDS

560200	-	560260	QH_HMA_F
560925			QH_HMA_F

## MEDICAL GASES

560905	-	560910	QH_GASES_F
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## OTHER CLINICAL SUPPORT REQ

560920			QH_OTHREQ_F
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## EXTERNAL CLIN SERVICES-OTHER

561000	-	561010	QH_EXT_F
561020			QH_EXT_F
561025			QH_EXT_F
561030			QH_EXT_F
561035			QH_EXT_F
562000	-	562015	QH_EXT_F

## EXTERNAL CLIN SERV-PATHOLOGY

560940			QH_EXTPT_F
561015			QH_EXTPT_F
566002	-	566003	QH_EXTPT_F

	577402		QH_EXTPT_F
	577403		QH_EXTPT_F
	577404		QH_EXTPT_F
	577405		QH_EXTPT_F
	577409		QH_EXTPT_F
	577410		QH_EXTPT_F
INVENTORY-W/OFF CLIN SUPPLIES			
	563020		QH_INVWO_F
<b>NON-CLINICAL SUPPLIES AND SERV</b>			
BEDDING AND LINEN			
	565005		QH_BEDD_F
	566008		QH_BEDD_F
HARDWARE AND CROCKERY			
	565010		QH_HWARE_F
LAUNDRY MATERIALS			
	565025		QH_LAUN_F
	566150 - 566160		QH_LAUN_F
CLEANING MATERIALS			
	565020		QH_CLNG_F
OTHER DOMESTIC CONS & CHARGES			
	565000		QH_OTH_D_F
	565015		QH_OTH_D_F
	566000 - 566001		QH_OTH_D_F
	566100		QH_OTH_D_F
	566110		QH_OTH_D_F
	566120		QH_OTH_D_F
	577493		QH_OTH_D_F
CONTRACT LAUNDRY SERVICES			
	566005		QH_CLNDY_F
	574040		QH_CLNDY_F
	574045		QH_CLNDY_F
	574050		QH_CLNDY_F
	574051		QH_CLNDY_F
	574080		QH_CLNDY_F
CONTRACT CLEANING SERVICES			
	566010		QH_CCLNG_F
OTHER CONTRACT DOMESTIC SERV			
	566015		QH_CDOM_F
	566020 - 566030		QH_CDOM_F
UNIFORMS			
	565030		QH_UNIF_F
MINOR NON-CLIN EQUIP PCHS			
	530000 - 530010		QH_MINEQ_F
	565035		QH_MINEQ_F
<b>REPAIRS AND MAINTENANCE</b>			
BUILDING AND PLANT			
	536000 - 536040		QH_R-M_F
	536100 - 536150		QH_R-M_F
	577498		QH_R-M_F
GENERAL OFFICE EQUIPMENT			
	536200 - 536220		QH_GENEQ_F

	536255		QH_GENEQ_F
	536285	- 536295	QH_GENEQ_F
	536300	- 536325	QH_GENEQ_F
	536385	- 536395	QH_GENEQ_F
MEDICAL EQUIPMENT			
	536225	- 536250	QH_MEDEQ_F
	536265	- 536270	QH_MEDEQ_F
	536330		QH_MEDEQ_F
	536340	- 536365	QH_MEDEQ_F
	566004		QH_MEDEQ_F
	577484		QH_MEDEQ_F
	577485		QH_MEDEQ_F
	577486		QH_MEDEQ_F
MINOR NEW WORKS			
	536500	- 536515	QH_MINNW_F
GROUNDS AND GARDENS			
	536430		QH_GRNDS_F
MOTOR VEHICLES			
	536490		QH_MVEH_F
OTHER REPAIRS AND MAINTENANCE			
	536260		QH_OTHRM_F
	536275		QH_OTHRM_F
	536280		QH_OTHRM_F
	536335		QH_OTHRM_F
	536380		QH_OTHRM_F
	536400	536425	QH_OTHRM_F
	536495		QH_OTHRM_F
	577495		QH_OTHRM_F
<b>ENERGY EXPENDITURE</b>			
ELECTRICITY			
	510800	- 510810	QH_ELECT_F
FUEL, OIL			
	510815	- 510825	QH_FUEL_F
OTHER ENERGY EXPENDITURE			
	510830	- 510850	QH_OTHEN_F
<b>PATIENT TRANSPORT</b>			
PATIENT TRANSIT SCHEME			
	528000	- 528025	QH_TRANS_F
	528100	- 528125	QH_TRANS_F
	528205	- 528215	QH_TRANS_F
	528305		QH_TRANS_F
	528400	- 528420	QH_TRANS_F
PATIENT TRANSFERS			
	528200		QH_PTFRS_F
	528300		QH_PTFRS_F
OTHER PATIENT TRANSFER COSTS			
	528500	- 528625	QH_OTHPT_F
	566011		QH_OTHPT_F
	577406		QH_OTHPT_F
<b>ADMINISTRATION EXPENSES</b>			
DHS EXPENSES			
	511005	- 511020	QH_DHS_F



	577465		QH_DHS_F
RENT, WATER RATES & TAXES			
	510200 - 510220		QH_RENT_F
INSURANCE			
	511200 - 511205		QH_INS_F
	511215 - 511220		QH_INS_F
	566009		QH_INS_F
	577461 - 577462		QH_INS_F
PRINTING & STATIONERY			
	510420 - 510430		QH_PRINT_F
	513200 - 513235		QH_PRINT_F
	513260		QH_PRINT_F
POSTAGE			
	513400 - 513480		QH_POST_F
	513490 - 513505		QH_POST_F
	513600 - 513610		QH_POST_F
DATA COMMUNICATION			
	513485		QH_COMM_F
	566007		QH_COMM_F
	577488		QH_COMM_F
	577490		QH_COMM_F
LIBRARY COSTS AND SUBSCRIPTION			
	511600 - 511660		QH_LIBR_F
MOTOR VEHICLE RUNNING EXPENSES			
	511800 - 511890		QH_MOTVH_F
	574060		QH_MOTVH_F
LEGAL SERVICES			
	511400 - 511455		QH_LEGAL_F
	511460		QH_LEGAL_F
COMPUTER CHARGES			
	510400 - 510415		QH_COMP_F
	510435 - 510440		QH_COMP_F
	566006		QH_COMP_F
	574070		QH_COMP_F
	577412		QH_COMP_F
	577419 - 577422		QH_COMP_F
	577423		QH_COMP_F
	577425 - 577440		QH_COMP_F
	577441		QH_COMP_F
	577442		QH_COMP_F
	577450 - 577455		QH_COMP_F
	577456 - 577459		QH_COMP_F
OTHER PROF SERV AND CONSULTING			
	510600 - 510655		QH_CONS_F
	577415 - 577420		QH_CONS_F
SHARED SERVICE PROVIDER CHARGES			
	574055		QH_SSP_F
WORKERS COMPENSATION PREMIUM			
	511210		QH_WKCMP_F
	517195		QH_WKCMP_F
	577401		QH_WKCMP_F
STAFF EXPENSES			
	510010		QH_STAFF_F
	510015 - 510069		QH_STAFF_F
	510071 - 510080		QH_STAFF_F
	512000 - 512075		QH_STAFF_F

512100	-	512155	QH_STAFF_F
512160			QH_STAFF_F
518055	-	518060	QH_STAFF_F
519020			QH_STAFF_F
520000	-	520035	QH_STAFF_F
520040			QH_STAFF_F
520045			QH_STAFF_F
520050			QH_STAFF_F
521000	-	521035	QH_STAFF_F
521040			QH_STAFF_F
521045			QH_STAFF_F
521050			QH_STAFF_F
522000	-	522035	QH_STAFF_F
523000	-	523035	QH_STAFF_F
524000	-	524035	QH_STAFF_F
577400			QH_STAFF_F
577445			QH_STAFF_F
580015			QH_STAFF_F
GRANTS, ENDOWMENTS & SUBS			
566035		566050	QH_GRNTS_F
570000	-	570090	QH_GRNTS_F
570100	-	570150	QH_GRNTS_F
OTHER ADMINISTRATION EXPENSES			
510000	-	510009	QH_OTHAD_F
510070			QH_OTHAD_F
510085			QH_OTHAD_F
510225	-	510230	QH_OTHAD_F
511000			QH_OTHAD_F
511025			QH_OTHAD_F
511030	-	511035	QH_OTHAD_F
511050			QH_OTHAD_F
513000	-	513030	QH_OTHAD_F
513800	-	513850	QH_OTHAD_F
514000	-	514075	QH_OTHAD_F
514080			QH_OTHAD_F
514085			QH_OTHAD_F
514090			QH_OTHAD_F
515000			QH_OTHAD_F
515005			QH_OTHAD_F
516000			QH_OTHAD_F
517000	-	517030	QH_OTHAD_F
517050			QH_OTHAD_F
518000	-	518050	QH_OTHAD_F
518065	-	518095	QH_OTHAD_F
518100	-	518110	QH_OTHAD_F
518115			QH_OTHAD_F
519000	-	519019	QH_OTHAD_F
519021	-	519095	QH_OTHAD_F
520060			QH_OTHAD_F
520070			QH_OTHAD_F
566040			QH_OTHAD_F
574000	-	574039	QH_OTHAD_F
574065			QH_OTHAD_F
574100	-	574140	QH_OTHAD_F
577000	-	577010	QH_OTHAD_F
577030			QH_OTHAD_F

	577100	-	577110	QH_OTHAD_F
	577200	-	577250	QH_OTHAD_F
	577300	-	577390	QH_OTHAD_F
	577460			QH_OTHAD_F
	577494			QH_OTHAD_F
	577497			QH_OTHAD_F
<b>ASSET RELATED EXPENDITURE</b>				
	<b>DEPRECIATION</b>			
	MEDICAL EQUIPMENT >\$200000			
	590010			QH_MEQG_F
	MEDICAL EQUIPMENT <\$200000			
	590020			QH_MEQL_F
	COMPUTER HARDWARE			
	590030			QH_COMH_F
	OFFICE EQUIPMENT			
	590040			QH_OFEQ_F
	FURNITURE & FITTINGS			
	590050			QH_FFIT_F
	ENGINEERING EQUIPMENT			
	590060			QH_ENGEQ_F
	MOTOR VEHICLES			
	590070			QH_MVDEP_F
	AMORTISATION			
	590080			QH_LIMP_F
	590130			QH_LIMP_F
	590135			QH_LIMP_F
	590170			QH_LIMP_F
	LAND IMPROVEMENT ON SITE			
	590100			QH_LIMPO_F
	BUILDINGS			
	590120			QH_BLD_F
	ARTWORKS & BOOKS			
	590140			QH_ARTW_F
	DEPRECIATION-LEASEHOLD IMPROVE			
	590145			QH_LEASE_F
	<b>LOSS RETIRE/REVAL</b>			
	<b>DECREM/SURPL</b>			
	MEDICAL EQUIPMENT >\$200000			
	509120			QH_MQUG_F
	590210			QH_MQUG_F
	591010			QH_MQUG_F
	591200			QH_MQUG_F
	MEDICAL EQUIPMENT <\$200000			
	509220			QH_MQUL_F
	590220			QH_MQUL_F
	591020			QH_MQUL_F
	591210			QH_MQUL_F
	COMPUTER HARDWARE			
	590230			QH_CHRD_F
	591030			QH_CHRD_F
	591220			QH_CHRD_F
	OFFICE EQUIPMENT			
	590240			QH_OEQ_F

	591040		QH_OEQ_F
	591230		QH_OEQ_F
FURNITURE & FITTINGS			
	590250		QH_FUFI_F
	591050		QH_FUFI_F
	591235		QH_FUFI_F
ENGINEERING EQUIPMENT			
	590260		QH_ENEQ_F
	591060		QH_ENEQ_F
	591240		QH_ENEQ_F
MOTOR VEHICLES			
	590270		QH_MOVE_F
	591070		QH_MOVE_F
	591245		QH_MOVE_F
LAND IMPROVEMENT TO SITE			
	590310		QH_IMPI_F
	591090		QH_IMPI_F
	591250		QH_IMPI_F
LAND IMPROVEMENT ON SITE			
	590320		QH_LIMO_F
	591100		QH_LIMO_F
	591260		QH_LIMO_F
LAND			
	591110		QH_LAND_F
	591270		QH_LAND_F
BUILDINGS			
	590300		QH_BLDG_F
	591120		QH_BLDG_F
	591280		QH_BLDG_F
	591350		QH_BLDG_F
ARTWORKS & BOOKS			
	590280		QH_ARTBO_F
	591140		QH_ARTBO_F
	591290		QH_ARTBO_F
COMPUTER SOFTWARE			
	590285		QH_CSOF_F
	590286		QH_CSOF_F
	591145		QH_CSOF_F
	591146		QH_CSOF_F
	591295		QH_CSOF_F
PORTABLE & ATTRACTIVE-GENERAL			
	577499		QH_PATT_F
	590150		QH_PATT_F
	590160		QH_PATT_F
	590290		QH_PATT_F
	590295		QH_PATT_F
LOSS-INVENTORY PRICE VARIANCES			
	567000	- 567040	QH_IPV_F
LOSS-OTHER			
	599800		QH_LOOT_F
	599850	- 599855	QH_LOOT_F
	599870	- 599875	QH_LOOT_F
INVENTORY WRITE OFF			
	563030		QH_INVWR_F
	563050		QH_INVWR_F
	563060		QH_INVWR_F

	563070		QH_INVWR_F
FINANCE LEASE			
	591150		QH_FLEAS_F
	591298		QH_FLEAS_F
CAPITAL WORKS CODES			
	536801	- 538001	QH_CWKC_F
	577470		QH_CWKC_F
	591130		QH_CWKC_F
GST INPUT CREDITS			
	122030	>>>	No valid master record
<b>NOT ASSIGNED EXPENDITURE</b>			
<b>NOT ASSIGNED EXPENDITURE</b>			
	532010	>>>	No valid master record
	577020	- 577025	
	577407		
	577408		
	580000	- 580010	
	580020	- 580035	
	580040		
	580045		
	584000		
	584010		
	584020		
	584030		
	584035		
	584040		
	584050		
	584060		
	595000		
	595090		
	599100		
	599110		
	599120		
	599130		
	599150		
	599900		
	599910		

## QH\_STAT STATEMENT

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## PATIENT PAYMENTS

## ACCOMMODATION CHARGES

## PRIVATE SINGLE

443000 QH\_SING\_F

443196 QH\_SING\_F

## PRIVATE SHARED

443010 QH\_SHAR\_F

## PRIVATE &amp; SHARED DAY - BAND 1

443020 QH\_BAND1\_F

443110 QH\_BAND1\_F

## PRIVATE &amp; SHARED DAY - BAND 2

443030 QH\_BAND2\_F

443120 QH\_BAND2\_F

## PRIVATE &amp; SHARED DAY - BAND 3

443040 QH\_BAND3\_F

443130 QH\_BAND3\_F

## PRIVATE &amp; SHARED DAY - BAND 4

443050 QH\_BAND4\_F

443140 QH\_BAND4\_F

## OTHER INPATIENT BED CHARGES

443195 QH\_INPAT\_F

443390 QH\_INPAT\_F

## PRIVATE &amp; SHARED NURSING HOME

443100 QH\_PRNRS\_F

443190 QH\_PRNRS\_F

## PUBLIC NURSING HOME TYPE

443360 QH\_PBNRS\_F

## WORKCOVER QLD

443060 QH\_WCBQ\_F

443150 QH\_WCBQ\_F

443300 QH\_WCBQ\_F

## WORKCOVER OTHER

443070 QH\_OTHWK\_F

443160 QH\_OTHWK\_F

443310 QH\_OTHWK\_F

443312 QH\_OTHWK\_F

443315 QH\_OTHWK\_F

## THIRD PARTY

443090 QH\_THRDP\_F

443180 QH\_THRDP\_F

443350 QH\_THRDP\_F

443352 QH\_THRDP\_F

443355 QH\_THRDP\_F

## INELIGIBLE - ADMITTED

443080 QH\_INEL\_F

443170 QH\_INEL\_F

443340 QH\_INEL\_F

443725 QH\_INEL\_F

443760 - 443770 QH\_INEL\_F

## VETERANS AFFAIRS INPAT FEES

	443395	QH_VETAF_F
<b>NON-ADMITTED PATIENT CHARGES</b>		
WCBQ - NON-ADMITTED PATIENTS		
	443320	QH_WCBQO_F
WORKERS COMPENSATION - OTHER		
	443339	QH_WCOMP_F
	443338	QH_WCOMP_F
	443336	QH_WCOMP_F
	443334	QH_WCOMP_F
	443332	QH_WCOMP_F
	443330	QH_WCOMP_F
INELIGIBLE - NON ADMITTED		
	443755	QH_INELI_F
	443775 - 443790	QH_INELI_F
<b>OTHER PATIENT RELATED REVENUE</b>		
DENTAL CHARGES		
PHARMACEUTICALS		
	443450	QH_PHARM_F
	443560	QH_PHARM_F
	450046	QH_PHARM_F
	450050	QH_PHARM_F
CWEALTH NURS HOME BASIC CARE		
	400000	QH_NRSBS_F
CWEALTH NURS HOME EXTENS CARE		
	400010	QH_NRSEC_F
NURSING HOME PAT ACCOM FEES		
	443630	QH_NRSPA_F
	443740	QH_NRSPA_F
NURSING HOME PAYMENTS		
	400020 - 400040	QH_NHOME_F
AMBULANCE TRANSPORTATION FEES		
	443500	QH_AMB_F
PATIENT TRANSIT SCHEME CHARGES		
	443510	QH_PTSC_F
PROSTHESIS		
	443410	QH_PROST_F
	443490	QH_PROST_F
Q-COMP ADMITTED PATIENT FEES		
	443550	QH_QCOMP_F
HOSPITAL FEES - INTERSTATE PAYMENTS		
	443730	QH_INSTF_F
	443700	QH_INSTF_F
PHARMACEUTICAL BENEFIT SCHEME REIMB		
	450045	QH_PBS_F
<b>OTHER RECEIPTS</b>		
FACILITY CHARGES		
	443400	QH_FACCH_F
	443420	QH_FACCH_F
	443430	QH_FACCH_F
	443435	QH_FACCH_F

	443460	-	443480	QH_FACCH_F
	443710			QH_FACCH_F
RIGHT OF PRIVATE PRACTICE				
	443520			QH_ROPP_F
	443600			QH_ROPP_F
	443606	-	443608	QH_ROPP_F
BOARD & LODGING - STAFF				
	443610			QH_BOARD_F
	443615			QH_BOARD_F
MEALS - STAFF				
	443620			QH_MEALS_F
MEDICAL REPORTS				
	443540			QH_MEDRP_F
	443545			QH_MEDRP_F
OTHER REVENUE				
	400050			QH_OTHRV_F
	400511			QH_OTHRV_F
	400060			QH_OTHRV_F
	400070	-	400699	QH_OTHRV_F
	405010	-	405050	QH_OTHRV_F
	405060			QH_OTHRV_F
	405070	-	405071	QH_OTHRV_F
	405096			QH_OTHRV_F
	410100	-	430090	QH_OTHRV_F
	410515			QH_OTHRV_F
	443530			QH_OTHRV_F
	443720			QH_OTHRV_F
	450000	-	450044	QH_OTHRV_F
	450070			QH_OTHRV_F
	450100	-	450190	QH_OTHRV_F
	450210	-	450290	QH_OTHRV_F
	450300	-	450395	QH_OTHRV_F
	450400	-	450403	QH_OTHRV_F
	451000	-	451020	QH_OTHRV_F
	452000	-	452040	QH_OTHRV_F
	452050			QH_OTHRV_F
	457000	-	457095	QH_OTHRV_F
	460000			QH_OTHRV_F
	460001	-	460090	QH_OTHRV_F
	470000	-	470150	QH_OTHRV_F
	477000	-	477040	QH_OTHRV_F
	489136			QH_OTHRV_F
	499006			QH_OTHRV_F
	499035			QH_OTHRV_F
	499071			QH_OTHRV_F
	499081			QH_OTHRV_F
	499086			QH_OTHRV_F
	499091			QH_OTHRV_F
	499100			QH_OTHRV_F
	499105			QH_OTHRV_F
	499110			QH_OTHRV_F
	499115			QH_OTHRV_F
	499120			QH_OTHRV_F
	499125			QH_OTHRV_F
	499128			QH_OTHRV_F
	499130			QH_OTHRV_F



	499132		QH_OTHRV_F
	499134		QH_OTHRV_F
	499136		QH_OTHRV_F
	499138		QH_OTHRV_F
	499140		QH_OTHRV_F
	499145		QH_OTHRV_F
	499155		QH_OTHRV_F
	499160		QH_OTHRV_F
	499165		QH_OTHRV_F
	499170		QH_OTHRV_F
	499175		QH_OTHRV_F
	499200		QH_OTHRV_F
	499201		QH_OTHRV_F
	499202		QH_OTHRV_F
	499220		QH_OTHRV_F
	499221		QH_OTHRV_F
	499222		QH_OTHRV_F
	499223		QH_OTHRV_F
	499230		QH_OTHRV_F
	499250		QH_OTHRV_F
	499251		QH_OTHRV_F
	499252		QH_OTHRV_F
	499253		QH_OTHRV_F
	499254		QH_OTHRV_F
	499255		QH_OTHRV_F
	499256		QH_OTHRV_F
	499257		QH_OTHRV_F
	499258		QH_OTHRV_F
	499259		QH_OTHRV_F
	499260		QH_OTHRV_F
	499261		QH_OTHRV_F
	499262		QH_OTHRV_F
	499264	-	499265 QH_OTHRV_F
	499270		QH_OTHRV_F
	499275		QH_OTHRV_F
	499280		QH_OTHRV_F
<b>ASSET RELATED REVENUE</b>			
	<b>GAINS ON DISPOSAL OF ASSETS</b>		
	MEDICAL EQUIPMENT >\$200000		
	491010		QH_MEQB_F
	MEDICAL EQUIPMENT <\$200000		
	491020		QH_MEQS_F
	COMPUTER HARDWARE & SOFTWARE		
	491030		QH_COHS_F
	OFFICE EQUIPMENT		
	491040		QH_OEQU_F
	FURNITURE & FITTINGS		
	491050		QH_FUFIT_F
	ENGINEERING EQUIPMENT		
	491060		QH_ENREQ_F
	MOTOR VEHICLES		
	491070		QH_CAR_F
	LAND IMPROVEMENT TO SITE		
	491090		QH_LITS_F

LAND IMPROVEMENT ON SITE		
	491100	QH_LIOS_F
LAND		
	491110	QH_TF_F
BUILDINGS		
	491120	QH_BDS_F
RESEARCH & DEVELOPMENT		
	491130	QH_RESD_F
ARTWORKS & BOOKS		
	491140	QH_ARBOO_F
COMPUTER SOFTWARE		
	491145	QH_COSO_F
	491146	QH_COSO_F
<b>PROCEEDS CLEARING ACCOUNTS</b>		
MEDICAL EQUIPMENT >\$200000		
	492010	QH_MCEQM_F
MEDICAL EQUIPMENT <\$200000		
	492020	QH_MCEQL_F
COMPUTER HARDWARE & SOFTWARE		
	492030	QH_CHS_F
	492211	QH_CHS_F
OFFICE EQUIPMENT		
	492040	QH_OFE1_F
FURNITURE & FITTINGS		
	492050	QH_FFGS_F
ENGINEERING EQUIPMENT		
	492060	QH_ENE_F
MOTOR VEHICLES		
	492070	QH_MOVC_F
LAND IMPROVEMENT TO SITE		
	492090	QH_LITS1_F
LAND IMPROVEMENT ON SITE		
	492100	QH_LITS1_F
LAND		
	492110	QH_EARTH_F
BUILDINGS		
	492120	QH_BULD_F
RESEARCH & DEVELOPMENT		
	492130	QH_REDE_F
ARTWORKS & BOOKS		
	492140	QH_ART_F
PORTABLE & ATTRACTIVE-GENERAL		
	492150	QH_PAGEN_F
PORTABLE & ATTRATIVE-COMPUTER		
	492160	QH_PACOM_F
GAIN ON DISPOSAL P&A GENERAL		
	491150	QH_GNGE_F
GAIN ON DISPOSAL P&A COMPUTER		
	491160	QH_GNCOM_F
COMPUTER SOFTWARE		
	492210	QH_CMSO_F
FINANCE LEASE		
	491155	QH_LEAS_F
	492215	QH_LEAS_F

GAINS-OTHER				
	491165	-	491190	QH_GAINS_F
	499010			QH_GAINS_F
MEDICAL EQUIPMENT >\$200000				
	491200	>>>	No valid master record	
MEDICAL EQUIPMENT <\$200000				
	491210	>>>	No valid master record	
COMPUTER HARDWARE & SOFTWARE				
	491220	>>>	No valid master record	
OFFICE EQUIPMENT				
	491230	>>>	No valid master record	
FURNITURE & FITTINGS				
	491235	>>>	No valid master record	
ENGINEERING EQUIPMENT				
	491240	>>>	No valid master record	
MOTOR VEHICLES				
	491245	>>>	No valid master record	
LAND IMPROVEMENT TO SITE				
	491250	>>>	No valid master record	
LAND IMPROVEMENT ON SITE				
	491260	>>>	No valid master record	
LAND				
	491270	>>>	No valid master record	
BUILDINGS				
	491280	>>>	No valid master record	
ARTWORKS & BOOKS				
	491290	>>>	No valid master record	
	492250			QH_SKG_F
	492260			QH_SKG_F
	492270			QH_SKG_F
NOT ASSIGNED REVENUE				
NOT ASSIGNED REVENUE				
	431020			QH_FRA_NAR
	432000			QH_FRA_NAR
	443745			QH_FRA_NAR
	443750			QH_FRA_NAR
	443798			QH_FRA_NAR
	443799			QH_FRA_NAR
	491080			QH_FRA_NAR
	492080			QH_FRA_NAR