Financial and Residential Activity Collection Manual

2014-2015

Health Statistics Unit

Version 1.0

Financial and Residential Activity Collection Manual

Published by the State of Queensland (Queensland Health), September 2015

For more information contact:
Health Statistics Unit, Department of Health, GPO Box 48, Brisbane QLD 4001, email FRASMAIL@health.qld.gov.au, phone 07 3234 0200.

An electronic version of this document is available at
http://qheps.health.qld.gov.au/hsu/datacollections.htm

Document Details

Contact for enquiries and proposed changes

If you have any questions regarding this document or if you have a suggestion for improvements, please contact:

Name:	Dave Kearney
Title	Principal Data Collection Officer
Phone	+61 7 3234 1484
Email	dave.kearney@health.qld.gov.au

Version History

Version	Date	Changed by	Description
1.0	17 September 2015	D.Kearney	Initial released version

Contents

1.   Introduction to FRAC

1.1 Introduction

This manual provides an overview of the Financial and Residential Activity Collection (FRAC). It is designed to be a reference for those who are responsible for completing and submitting the annual FRAC reports to the Health Statistics Unit (HSU), and other interested persons.

As the MAC Online Application is to be used as the collection mechanism for FRAC reporting, this manual should be read in conjunction with the MAC Online User Manual.

1.2 Collection Overview

The Financial and Residential Activity Collection (FRAC) is an annual collection of recurrent expenditure, revenue, staffing (FTE and salaries) and other hospital related data that ensures that Queensland Health meets national reporting requirements.

Historically the scope of FRAC reporting included public hospital establishments and residential facilities (nursing homes and independent living units). Data reported through the FRAC are used to meet the requirements of the Public hospital establishments National Minimum Data Set (PHE NMDS).

From 2014-2015, the scope of FRAC reporting has been expanded to include reporting at the Jurisdiction (the Department) and Hospital and Health Service levels to meet the Independent Hospital Pricing Authority (IHPA) newly established Local Hospital Networks Data Set Specification (LHN-DSS).

All three levels of Queensland Health ie the Department, Hospital and Health Services (HHSs), public hospital establishments and residential facilities report this data to the Health Statistics Unit (HSU), Department of Health on a number of templates (statements) to comply with state and national reporting requirements.

Data entered on to FRAC statements are validated prior to submission to the HSU using the MAC Online application. Once data are received, HSU undertakes quality checks in preparation for reporting.

FRAC data are used to inform the following Australian Government resources:

- Public Hospital Establishments National Minimum Data Set (PHE-NMDS);
- AIHW's publication *Australian hospital statistics;*
- Productivity Commission's *Report on Government Services* (ROGS); and
- Australian Government's '*My Hospitals*' web-site.

In addition, FRAC data are used by the Independent Hospital Pricing Authority (IHPA) as an input into determining the National Efficient Price (NEP) and National Efficient Cost (NEC) each year, so the accuracy of this data is critical to both ABF and block funding for Queensland health services.

1.3 Collection Scope

For 2014-2015, FRAC reporting is required at the Departmental, HHS level as well as for public hospital establishments and residential facilities (nursing homes and independent living units). Refer to the table below which describes the various levels of FRAC reporting.

FRAC Hierarchical Reporting Levels

Statement	Jurisdiction	HHS	Facility
FR1 - Expenditure (MTHACFR1)	✓	✓	✓
FR2 - Staffing & Payroll (MTHACFR2)	✓	✓	✓
FR3 - Revenue (MTHACFR3)	✓	✓	✓
FR7 – Specialised Services (MTHACFR7)			✓
FR8 – Admitted Patient Fraction (MTHACFR8)			✓
FR10 – Teaching Status (MTHACFR10)			✓
FR11 – Accreditation Status (MTHACFR11)			✓
FR12 – Capital Expenditure (MTHACFR12)	✓	✓	✓

NB:

* FRAC reporting is not required for the 47 facilities previously declared as public hospitals.

- Multi-Purpose Health Services (MHPS) continue to be excluded from the scope of when reporting at public hospital and residential facility levels.

  However, should not be excluded when reporting at the HHS-level for the respective health service.

  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 reported separately under contractual arrangements with the Australian Government's Department of Health.

> **Note:** Some facility cost centre hierarchies may also include MPHS cost centres.
>
> Ensure that MPHS cost centres are excluded from FRAC reporting when reporting at the public hospital and residential facility levels.

1.4 Reporting Timeframe

All final versions of FRAC reports must be in the 'approved' status by 17 October 2015 as requested in the Memorandum to HHS Chief Executives.

1.5 Process Overview

FRAC Process

FRAC data are to be reported (submitted) to HSU on a series of templates (statements) which are in the format of MS Excel spread sheets.

The source data for reporting the three financial statements is available in the Decision Support System (DSS) in the FRAC folder in the Finance Dollars.

The completed statements are to submitted, validated & approved through the HSU's MAC Online Application.

> **Note:** FRAC statement templates must not be altered in any way as modified templates will not upload to MAC Online and data will not be submitted to HSU.

MAC Online

MAC Online is a web based application which enables a reporting entity to upload FRAC data on the required statement, validate and approve the data that is entered.

The MAC Online application can be accessed from the Data Collections webpage of HSU's website. Refer to the MAC Online User Manual for information on this application.

Data validation

The MAC Online application validates each line of reported activity on the FRAC statement. Validation exceptions are raised when the reported activity for the reference year is compared to the previous year and fails predetermined acceptance criteria (eg: variance percentage is high, same value both periods, null values etc).

> **Note:** Please note that some validations will not be possible in MAC Online when statements are being 'submitted' due to the changes to the FRAC statements for 2014-15.
>
> These validations will occur in HSU following uploading of the Approved statements.

Reporting entities must respond to validation exceptions with relevant and meaningful comments which detail the reason/s for the validation exception. Comments provided are retained within HSU databases and are utilised to respond to queries raised from within the Department of Health as well as the Commonwealth Government. Therefore, it is important that the comments provided clearly state the reasons for the variations. Reporting entities will be contacted by HSU seeking comments on data anomalies that appear where adequate comments are not provided.

2.   DSS FRAC Reports

2.1 Introduction

The HSU has worked with Finance Solutions to update FRAC reports in the Decision Support System (DSS) to support 2014-15 FRAC reporting, particularly for the following financial statements:

- FR1 Expenditure (Total recurrent expenditure);
- FR2 Staffing (FTE and salary & wages figures); and
- FR3 Revenue (Total revenue).

The source DSS reports are located in FRAC folders under Finance Dollars and HR Payroll SAP folders.

All DSS FRAC reports and the FR1 FR2 Workboard can be 'sliced' for both Alt-2 and Alt-7 hierarchies to assist with producing the most accurate data at the facility-level. Either hierarchy can be used or applicable cost centres can be entered.

2.2 FR1 FR2 Workboard

The FR1 FR2 Workboard is located in the FRAC folder under the 'Finance Dollars' folder. Guides for its use are incorporated in this Workboard.

The purpose of this Workboard is to support the completion of the 'FR1 Expenditure' and 'FR2 Staffing' FRAC statements, in particular to assist with aligning:

1. Total salaries and wages expenditure identified in the FR1 with
2. Total salaries and wages in the FR2 (by AIHW staffing categories).

The path to this Workboard is as follows:
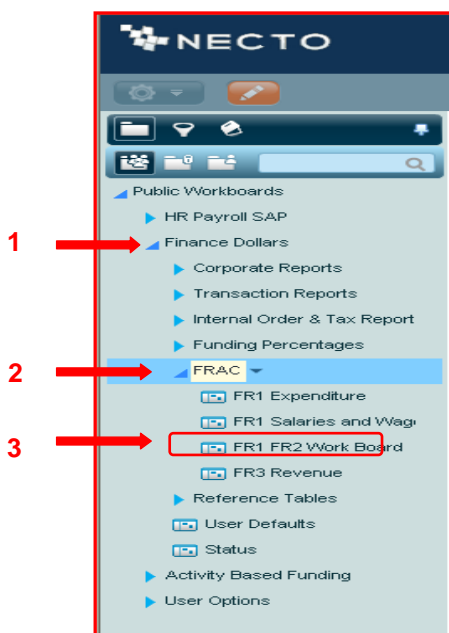
Copy of FR1 FR2 Workboard

NB: 1. The FR1 Expenditure report in the Workboard, contains an added sub-total row '**FR2 $$$s Balance**'. This has been added in the customisation of this view to assist with the balancing salaries and wages dollars for the FR1 and FR2 FRAC statements.

Ensure that when data from this Workboard is copied or exported that this line item is not included.

2. The 'FRAC salary and Wages (PR_Income)' and the 'HR Payroll Salary and FTE' reports are included in the Workboard for references purposes only:

- To show general ledger balances for salaries and wages – by PR_Income categories.

- To show pay posted amounts by AIHW staffing categories.

3.   FRAC Statement Information

3.1   Statement Information Summary

The table below shows the FRAC statements for 2014-15 and the data that is to be reported on each statement. FRAC templates are available from the Data Collections page of the HSU website.

FRAC Statement	Data to be reported
FR1 - Expenditure (MTHACFR1)	Total recurrent expenditure in whole dollars by specified categories.
FR2 - Payroll (MTHACFR2)	FTE and salary figures by the specified AIHW staffing categories.
FR3 - Revenue (MTHACFR3)	Total revenue in whole dollars by specified categories.
FR7 – Specialised Services (MTHACFR7)	An indicator (1=yes or 2=no) to identify the services available within the hospital establishment by specified category is to be provided.
FR8 – Admitted Patient Fraction (MTHACFR8)	The fraction that is spent on admitted patient services is determined.
FR10 – Teaching Status (MTHACFR10)	An indicator (1=yes or 2=no) to identify the non-direct patient care activity of teaching for a hospital establishment is to be provided.
FR11 – Accreditation Status (MTHACFR11)	An indicator (1=yes or 2=no) to identify if the hospital establishment has met various accreditation standards is to be provided.
FR12 – Capital Expenditure (MTHACFR12)	Total capital expenditure in whole dollars by specified categories.

3.2   Statement 1 Expenditure (MTHACFR1)

Description

Total recurrent expenditure in whole dollars by the specified categories is to be reported on this statement.

2014-15 Updates/Changes

1. Three new reporting categories.

    Under 'Clinical Supplies and Services:
    - Outsourced expenditure - Other, and
    - Outsourced expenditure - Private Hospital Contracted Care.

    Under 'Administrative Expenses:
    - Lease Costs.

2. Must be completed for the Jurisdiction (the Department) and for each HHS.

Notes for completion

DSS Reports

Refer to the FR1 Expenditure report in the '*FR1 FR2 Workboard*', located in FRAC in Finance Dollars folder to source data for completing this statement.

Overhead Allocation Methodology

For expenditure reporting, costs can be allocated for corporate overheads where facility expenses are captured in HHS cost centres. The Healthcare Purchasing and System Performance Branch have developed **Overhead Allocation Methodology for FRAC/PHE** which contains guidelines and examples for overhead allocation.

Outsourced expenditure - Private Hospital Contracted Care

The new reporting category '*Outsourced expenditure - Other*' has all wogfir expense codes flagged as outsourced mapped to it in the DSS FRI FRAC report.

HHSs are requested to calculate the proportion of any outsourced expenditure costs that are be related to Private Hospital Contracted Care using vendor and/or cost centres that may be set-up in the general ledger – should expenditure be identified for 'Outsourced *expenditure - Other*'(when they run their DSS FRAC FR1 Report).

Example:

The DSS FR1 Expenditure report for Mackay Hospital identifies that $25,000 expenditure appears under the category '*Outsourced expenditure - Other*'.

Following investigation of general ledger transactions the HHS has identified that $8,000 is related to Private Hospital Contracted Care.

For FRAC reporting: $8,000 is to be reported as '*Outsourced expenditure - Private Hospital Contracted Care*' with the remaining $17,000 to be reported as '*Outsourced expenditure - Other*'.

Unallocated (or not assigned) expenditure

Unallocated expenditure, predominantly from suspense, balance sheet and clearing accounts, should be recorded under the following section:

DSS - Expenditure - Not Assigned	Amount
Not Assigned Expenditure	

At the end of a financial year, these accounts should be cleared leaving a nil balance.

Some facilities may find that the FRAC reports in DSS have values for 'Not Assigned Expenditure'. This is due to reporting being at the facility level and not at the 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, Department of Health, is to not distribute any values assigned to 'Not Assigned Expenditure' elsewhere in the statements when reporting.

To include these values in other categories will under or overstate the facility's expenditure.

If it is identified that a 'Not Assigned Expenditure' value does not have corresponding ledger offset figure, please contact HSU for further advice on completing the statement concerned. HSU will seek further advice from Finance Branch.

AIHW Definitions

Recurrent salaries and wages expenditure

All recurrent expenditure on salaries and wages to employees of an establishment.

NB: This is collected on the FR1 Form and is the combined total of 'Payroll Expenditure and 'Labour Expenditure (external agency/contract staff).

Recurrent non-salary expenditure

The recurrent expenditure incurred by establishments, excluding salaries and wages.

Outsourced expenditure - Private Hospital Contracted Care

All recurrent expenditure on the provision of contracted care by private hospitals incurred by an establishment.

3.3   Statement 2 Staffing (MTHACFR2)

Description

'Total Average Full Time Equivalent (FTE)' for (paid) staff, 'Total Salary and Wages (Pay Posted Amount)' and the 'Total Average Salary' aligned to the AIHW staffing categories (defined below) are to be reported on this statement.

2014-15 Updates/Changes

1. The existing staffing category Salaried Medical Officer has been superseded by two new categories: reporting categories.

    - Specialist Salaried Medical Officers; and
    - Other Salaried Medical Officers.

2. Must be completed for the Jurisdiction (the Department) and for each HHS.

Notes for completion

DSS Reports

Refer to the FR2 Salaries and FR2 FTEs reports in the '*FR1 FR2 Workboard*', located in FRAC in Finance Dollars folder to source data for completing this statement.

The FR2 Salaries dollars for the *nursing*, *other personal care staff*, *specialist salaried medical officers* and other *salaried medical officers* categories are apportioned based on the pay posted amounts (in the HR Payroll SAP figures) as there is no direct mapping for these AIHW staffing categories to the general ledger (PR_Income staffing categories). Refer to the mapping table.

General Ledger Account	Payroll Staffing Category (FRAC Paypoint)
Labour - Health Practitioners	Diagnostic and health professionals
Labour - General	**Registered nurses**
Labour - Professional	Diagnostic and health professionals
Labour - Technical	Diagnostic and health professionals
Labour - Managerial & Clerical	Administrative and clerical staff
Labour - Medical	Salaried medical officers
Labour - Nursing	**Registered nurses**
	Enrolled nurses
	Student nurses
	Trainee/ pupil nurses
	Other personal care staff
Labour - Operations	Domestic and Other Staff
Labour - Trade And Artisans	
Labour - Visiting Medical Officers	VMO

Reporting staffing expenditure

The total of the salaries & wages reported in Statement 2 must equal the sum of the figures recorded in Statement 1 for 'Payroll Expenditure' and 'Labour Expenditure (External Agency/ Contract Staff)'.

Undefined FTE and associated labour expenses

FTE and associated labour costs for 'FRAC Paypoints' which are unable to be attributed to a relevant staffing category should not be reported against the 'Undefined Staffing Categories' under the 'Payroll Reconciliation (DSS Extract)' section in Statement 2.

Figures reported against 'Undefined Staffing Categories' must be investigated and reassigned to the relevant staffing category.

AIHW Definitions

Administrative and Clerical (Staff)

Staff engaged in administrative and clerical duties. Medical staff and nursing staff, diagnostic and health professionals and any domestic staff primarily or partly engaged in administrative and clerical duties are excluded. Civil engineers and computing staff are included 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 (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).

Domestic and Other Staff

Domestic staff are staff engaged in the provision of food and cleaning services including domestic staff primarily engaged in administrative duties such as food services manager. Dieticians are excluded.

This category also includes all staff not elsewhere included (primarily maintenance staff, trades people and gardening staff).

Enrolled Nurses

Enrolled nurses are second level nurses who are enrolled to practise in this capacity. Includes general enrolled nurse and specialist enrolled nurse (e.g. mothercraft nurses).

Other Personal Care Staff

Attendants, assistants or home assistance, home companions, family aides, ward helpers, warders, 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.

Other Salaried Medical Officers

Non-specialist medical officers employed by the establishment on a full-time or part-time salaried basis. This excludes visiting medical offices engaged on an honorary, sessional or fee for service basis. This category includes non-specialist salaried medical officers who are engaged in administrative duties regardless of the extent of that engagement (for example, clinical superintendent and medical superintendent).

Registered Nurses

Registered nurses include persons with at least a three year training certificate and nurses holding post graduate qualifications. Registered nurses must be registered with the national 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. This category also includes nurses engaged in administrative duties no matter what the extent of their engagement, for example, directors of nursing and assistant directors of nursing.

Specialist Salaried Medical Officers

Specialist medical officers employed by the establishment on a full-time or part-time salaried basis. This excludes visiting medical officers engaged on an honorary, sessional or fee for service basis.

This metadata item includes specialist salaried medical officers who are engaged in administrative duties regardless of the extent of that engagement (for example, clinical superintendent and medical superintendent).

Student Nurses

A person employed by a health establishment who is currently studying in years one to three of a three-year certificate course. This includes any person commencing or undertaking a three-year course of training leading to registration as a nurse. This includes full-time general student nurse and specialist student nurse, such as mental deficiency nurse, but excludes practising nurses enrolled in post-basic training courses.

Trainee/ Pupil Nurses

Trainee/ pupil nurse includes any person commencing or undertaking a 1-year course of training leading to registration as an enrolled nurse.

Visiting Medical Officers

Medical practitioners appointed by hospital or HHS management to provide medical services for hospital (public) patients on an honorary, sessionally paid, or fee for service basis.

3.4   Statement 3 Revenue (MTHACFR3)

Description

Total revenue in whole dollars by specified categories are to be reported on this statement.

2014-15 Updates/Changes

1. The scope of revenue reported is no longer 'true' revenue. ie: includes funding allocated through revenue accounts.

2. Inclusion of a number of new and updated reporting categories:

   - Infrastructure/Facility Fees;
   - Compensable Schemes;
   - Commonwealth Funding/Subsidies.

- State or Territory Health Authority Funding;
- Other State or Territory Funding;
- National Health Funding Pool - state or territory component;
- National Health Funding Pool - Commonwealth government component.

3. Must be completed for the Jurisdiction (the Department) and for each HHS.

Notes for completion

DSS Reports

Refer to the DSS FR3 Revenue report, located in FRAC in the Finance Dollars folder to source data for completing this statement.

Non-Display of 'Null' Nodes on DSS

Unfortunately as several nodes (that do have active base revenue codes) are physically unable to be displayed in the FR3 Revenue Report. All of these are located in the Asset Related Revenue Section and highlighted as per below.

Asset Related Revenue - Gains on Disposal of Assets
Medical Equipment > $200000
Medical Equipment < $200000
Computer Hardware and Software
Office Equipment
Furniture and Fittings
Engineering Equipment
Motor Vehicles
Land Improvement On Site
Land
Buildings
Research and Development
Artworks and Books
Computer Software

Asset Related Revenue - Proceeds Clearing Accounts
Medical Equipment > $200000
Medical Equipment < $200000
Computer Hardware and Software
Office Equipment
Furniture and Fittings

Engineering Equipment	
Motor Vehicles	
Land Improvement On Site	
Land Improvement To Site	
Land	
Buildings	
Research and Development	
Artworks and Books	
Portable and Attractive General	
Portable and Attractive Computer	
Computer Software	
Gain On Disposal Portable and Attractive General	
Gain On Disposal Portable and Attractive Computer	
Finance Leases	
Revaluation Increments	
Stocktake Gains	

Please take additional care if transposing any figures from the FR3 DSS Report if required in the Asset Related Revenue Sections.

Unallocated (or not assigned) revenue

Unallocated revenue should be recorded under the following section:

DSS - Revenue - Not Assigned	Amount
Not Assigned Revenue	

At the end of a financial year, these accounts should be cleared leaving a nil balance.

Some facilities may find that the FRAC reports in DSS have values for 'Not Assigned Revenue'. This is due to reporting being at the facility level and not at the HHS level. For example, a credit in the ledger resides in the facility's cost centre and the offset debit is in a cost centre outside of the facility's cost centre hierarchy.

Advice from Finance Branch, Department of Health, is to not distribute any values assigned to 'Not Assigned Revenue' elsewhere in the statements when reporting. To include these values in other categories will under or overstate the facility's revenue.

If it is identified that a 'Not Assigned Revenue' value does not have corresponding ledger offset figure, please contact HSU for further advice on completing the statement concerned. HSU will seek further advice from Finance Branch.

AIHW Definitions

Department of Veterans' Affairs

All Department of Veterans' Affairs (DVA) patient revenue received by an establishment in respect of individual patient liability for accommodation and other establishment charges.

Includes revenues received for health services provided to veterans, war widows and widowers with gold or white DVA cards. Types of services include public and private hospitals, local medical officers and specialists, residential aged care subsidy, allied health, rehabilitation appliances, dental services, community nursing, Veterans' Home Care and travel for treatment.

Excludes revenues received for pharmaceuticals provided to veterans, war widows and widowers with gold, white or orange DVA cards. Also excludes revenue received from the Department of Defence.

Compensable schemes

All revenue from compensation schemes received by an establishment in respect of individual patient liability for accommodation and other establishment charges.

Compensation schemes for this data element include workers compensation insurance, motor vehicle third party insurance and other compensation (e.g. public liability, common law, medical negligence).

Workers compensation insurance includes benefits paid under workers compensation insurance to the establishment provided to workers, including trainees and apprentices, who have experienced a work-related injury. Type of benefits includes fees for medical or related treatment.

Motor vehicle third party insurance includes personal injury claims arising from motor accidents and compensation for accident victims and their families for injuries or death.

Other compensation includes revenues received from benefits paid under public liability, common law and medical negligence. Also includes revenue from:

- accident and sickness insurance
- life insurance
- general insurance
- other insurance business excluded by the Private Health Insurance (Health Insurance Business) Rules
- overseas visitors for whom travel insurance is the major funding source. (Staff)

Other patient revenue

All revenue received by an establishment in respect of individual patient liability for accommodation and other establishment charges, but excluding Department of Veterans' Affairs and compensation scheme patient revenue.

Other patient revenue includes revenue from private health insurance. Private health insurance includes revenue from businesses mainly engaged in providing insurance cover for hospital, medical, dental or pharmaceutical expenses or costs. Includes revenue received from the Department of Defence.

Excludes:

- Accident and sickness insurance

- Liability insurance
- Life insurance
- General insurance
- Other insurance business excluded by the Private Health Insurance (Health Insurance Business) Rules
- Overseas visitors for whom travel insurance is the major funding source.

Commonwealth funding/subsidies

All revenue paid directly by the Commonwealth Government to an establishment for services within the scope of the collection.

Includes funding for transition care, residential aged care subsidies (including MPS payments), aged care assessment, Home and Community Care and Section 100 drugs. Excludes payments related to the National Health Funding Pool.

Other state or territory funding

All revenue provided by state or territory funding sources from government departments external to the state/territory health authority used to support the delivery and/or administration of services within the scope of the collection.

National Health Funding Pool - state or territory component

Revenue provided by the National Health Funding Pool, including Activity Based Funding payments, used by an establishment to support the delivery and/or administration of services within the scope of the collection. Includes only those funds in the pool that were provided by the state or territory government.

National Health Funding Pool - Commonwealth government component

Revenue provided by the National Health Funding Pool, including Activity Based Funding payments, used by establishment to support the delivery and/or administration of services within the scope of the collection. Includes only those funds in the pool that were provided by the Commonwealth government.

Infrastructure/facility fees

All infrastructure or facility fees revenue received by an establishment.

Infrastructure or facility fees are income received from the use of hospital facilities by salaried medical officers exercising their rights of private practice and by private practitioners treating private patients in hospital.

Other recoveries

Revenue that is in the nature of a recovery or expenditure incurred, including income from provision of meals and accommodation, but excluding infrastructure and facility fees.

Revenue not reported elsewhere

Revenue that was received by the establishment that has not been reported elsewhere.

Includes revenue received by the establishment for the provision of services under contracted care arrangements

3.5 Statement 7 Specialised Services (MTHACFR7)

Description

Indication of the Specialised Services provided by the facility is to be reported on this statement.

2014-15 Updates/Changes

No changes for 2014-15.

Notes for completion

The national definitions for Specialised Services from the AIHW are provided below. These definitions should be referenced to complete this statement along with the latest 'CSCF – Clinical Services Capability Framework' reported to the Department reported for 2014-15.

An indicator (1=yes or 2=no) is to be provided against each specialised service to identify the availability of the specialised service.

AIHW Definitions

Acute renal dialysis unit

A specialised facility dedicated to dialysis of renal failure patients requiring acute care provided within an establishment (hospital).

Acute spinal cord injury unit

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 provided within an establishment (hospital).

AIDS unit

A specialised facility dedicated to the treatment of Acquired Immune Deficiency Syndrome (AIDS) patients provided within an establishment (the hospital).

Alcohol and drug unit

A facility/service dedicated to the treatment of alcohol and drug dependence provided within an establishment (the hospital).

Burns unit (Level III)

A specialised facility dedicated to the initial treatment and subsequent rehabilitation of the severely injured burns patient (usually >10 per cent of the patient's body surface is affected) provided within an establishment (the hospital).

Cardiac surgery unit

A specialised facility dedicated to operative and peri-operative care of patients with cardiac disease provided within an establishment (the hospital).

Clinical genetics unit

A specialised facility dedicated to diagnostic and counselling services for clients who are affected by, at risk of, or anxious about genetic disorders provided within an establishment (the hospital).

Comprehensive epilepsy centre

A specialised facility dedicated to seizure characterisation, evaluation of therapeutic regimes, pre-surgical evaluation and epilepsy surgery for patients with refractory epilepsy provided within an establishment (the hospital).

Coronary care unit

A specialised facility dedicated to acute care services for patients with cardiac diseases provided within an establishment (the hospital).

Diabetes unit

A specialised facility dedicated to the treatment of diabetics provided within an establishment (the hospital).

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 establishment (hospital) provided by the establishment (the hospital).

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 provided within an establishment (the hospital).

Hospice care unit

A facility dedicated to the provision of palliative care to terminally ill patients provided within an establishment (the hospital).

Infectious diseases unit

A specialised facility dedicated to the treatment of infectious diseases provided within an establishment (the hospital).

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 provided within an establishment (the hospital).

In-vitro fertilisation unit

A specialised facility dedicated to the investigation of infertility and provision of in-vitro fertilisation services provided within an establishment (the hospital).

Maintenance renal dialysis centre

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

A specialised facility dedicated to general purpose plastic and specialised reconstructive surgery, including maxillofacial, microsurgery and hand surgery provided within an establishment (the hospital).

Neonatal intensive care unit (Level III)

A specialised facility dedicated to the care of neonates requiring care and sophisticated technological support provided within an establishment (the hospital). Patients usually require intensive cardiorespiratory monitoring, sustained assistance ventilation, long-term oxygen administration and parenteral nutrition.

Neurosurgical unit

A specialised facility dedicated to the surgical treatment of neurological conditions provided within an establishment (the hospital).

Nursing home care unit

A facility dedicated to the provision of nursing home care provided within an establishment (the hospital).

Obstetric / maternity service

A specialised facility dedicated to the care of obstetric/maternity patients is provided within an establishment (the hospital).

Oncology (cancer treatment) unit

A specialised facility dedicated to multidisciplinary investigation, management, rehabilitation and support services for cancer patients provided within an establishment (the hospital). 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 provided within an establishment (the hospital).

Rehabilitation unit

Dedicated units within recognised hospitals which provide post-acute rehabilitation and are designed as such by the State health authorities provided within an establishment (the hospital).

Sleep centre

A specialised facility linked to a sleep laboratory dedicated to the investigation and management of sleep disorders provided within an establishment (the hospital).

Specialist paediatric service

A specialised facility dedicated to the care of children aged 14 or less provided within an establishment (the hospital).

Transplantation unit – bone marrow

A specialised facility for bone marrow transplantation provided within an establishment (the hospital).

Transplantation unit – heart including heart/ lung

A specialised facility for heart including heart lung transplantation provided within an establishment (the hospital).

Transplantation unit – liver

A specialised facility for liver transplantation provided within the establishment (the hospital).

Transplantation unit – pancreas

A specialised facility for pancreas transplantation provided within the establishment (the hospital).

Transplantation unit – renal

A specialised facility for renal transplantation provided within the establishment (the hospital).

3.6   Statement 8 Admitted Patient Fraction (MTHACFR8)

Description

The fraction of a facility's total expenditure on admitted patient services is determined for reporting on this statement.

2014-15 Updates/Changes

No changes for 2014-15.

Notes for completion

Choose either option 1 to calculate fraction based on expenditure or option 2 to calculate fraction based on activity.

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.

3.7   Statement 10 Teaching Status (MTHACFR10)

Description

The non-direct patient care activity of teaching for a particular establishment (hospital) is to be advised on this statement.

In this context, teaching relates to teaching hospitals affiliated with universities providing undergraduate medical education as advised by the relevant state health authority.

2014-15 Updates/Changes

No changes for 2014-15.

Notes for completion

An indicator (1=yes or 2=no) to identify the non-patient care activity of teaching within the establishment is to be provided.

3.8   Statement 11 Accreditation Status (MTHACFR11)

Description

This statement is used to identify whether the Australian Quality Council standard has been met by the hospital establishment as a whole.

2014-15 Updates/Changes

No changes for 2014-15.

Notes for completion

An indicator (1=yes or 2=no) to identify if the establishment (hospital) is accredited or compliant with the standard.

AIHW Definitions

International Organisation for Standardisation ISO 9000 quality family

Whether the International Organisation for Standardisation 9000 quality family standard has been met by the hospital establishment as a whole.

Australian Council on Healthcare Standards EQUiP

Whether the Australian Council on Healthcare Standards EQuIP standard has been met by the hospital establishment as a whole.

Quality Improvement Council (QIC)

Whether the Quality Improvement Council standard has been met by the hospital establishment as a whole.

Australian Quality Council (AQC)

Whether the Australian Quality Council standard has been met by the hospital establishment as a whole.

3.9 Statement 12 Capital Expenditure (MTHACFR12)

Description

Gross and Net capital expenditure in whole dollars by the specified categories is to be reported on this statement.

2014-15 Updates/Changes

1. New statement required for 2014-15.
2. Must be completed for the Jurisdiction (the Department) and for each HHS.

Notes for completion

Gross capital expenditure is capital expenditure as reported by the particular establishment having regard to state health authority and other authoritative guidelines as to the differentiation between capital and recurrent expenditure.

Expenditure on the acquisition or enhancement of an asset (excluding financial assets). A non-financial asset is an entity functioning as a store of value, over which ownership may be derived over a period of time, and which is not a financial asset. Capital includes: acquisitions (purchase of properties); construction costs; redevelopment and improvement (of properties); land acquisitions and development; joint ventures.

AIHW Definitions

Gross / Net capital expenditure - Buildings and building services

Expenditure in a period on the acquisition or enhancement of buildings and building services (including plant).

An edifice that has a service potential constructed, acquired or held by a financial lease for the specific purposes of the entity. Includes hospitals, residential aged care services and other buildings used for providing the service. Includes expenditure on installation, alteration and improvement of fixtures, facilities and equipment that are an integral part of the building and that contribute to the primary function of a building to either directly or indirectly support the delivery of products and services.

Excludes repair and replacement of worn-out or damaged fixtures (to be treated as maintenance).

Gross / Net capital expenditure – Constructions (Other than buildings)

Expenditure in a period on the acquisition or enhancement of constructions (other than buildings).

Expenditure on construction, major alterations and additions to fixed assets other than buildings such as car parks, roads, bridges, storm water channels, dams, drainage and sanitation systems, sporting facilities, gas, water and electricity mains, communication systems, landscaping and grounds reticulation systems. Includes expenditure on land reclamation, land clearance and raising or levelling of building sites.

Gross / Net capital expenditure - Other Equipment

Expenditure in a period on the acquisition or enhancement of equipment.

An asset, not an integral part of any building or construction, used by an entity to support the delivery of products and services. Items may be fixed or moveable.

Gross / Net capital expenditure - Information technology

Expenditure in a period on the acquisition or enhancement of information technology.

Computer installations and equipment such as mainframe and mini-computers, personal computer networks and related hardware. Gross / Net capital expenditure - Intangible assets.

Expenditure in a period on the acquisition or enhancement of intangible assets.

Gross / Net capital expenditure - Land

Expenditure in a period on the acquisition or enhancement of land.

A solid section of the earth's surface which is held by the entity under a certificate of title or reserve, leased in by the entity or allocated to the entity by another agency.

Gross / Net capital expenditure - Equipment - Major medical

Expenditure in a period on the acquisition or enhancement of major medical equipment.

Major items of medical equipment such as medical imaging (CT scanners, MRI, radiology), ICU monitors and transplant equipment.

Gross / Net capital expenditure - Equipment - Other equipment

Expenditure in a period on the acquisition or enhancement of other equipment, such as furniture, art objects, professional instruments and containers.

Gross / Net capital expenditure - Transport

Expenditure in a period on the acquisition or enhancement of transport.

Expenditure on vehicles or equipment used for transport such as motor vehicles, aircraft, ships, railway, tramway rolling stock, and attachments (such as trailers). Includes major parts such as engines.

4. Business rules and notes

New GL codes

General ledger account codes created during 2014-2015 have been mapped to existing and new categories in the 'QH_FRAS' cost element group to support the DSS FRAC reports. Should a copy of QH_FRAS be required please send a request to FRASMAIL.

QH_FRAS Account Hierarchy

A cost element group called 'QH_FRAS' (a specific hierarchy to support AIHW reporting requirements) has been updated in FAMMIS. Financial Accounting Team have provided advice as to the AIHW categories the chart of accounts are to be mapped.

This account hierarchy in FAMMIS is incorporated in DSS within the 'Finance Dollars' folder for expenditure and revenue reporting.

Department of Health job codes have been mapped to AIHW staffing categories in the 'HR Payroll' folder to assist with FTE and salaries & wages reporting.

Pre-populated values in FRAC statements

FRAC statements are not able to be pre-populated with expenditure, staffing and revenue data for 2014-15 reporting as has been the case in past years. Blank FRAC statements are supplied for 2014-15 to enable HHSs to include overheads to their ledger baseline that may not have already been allocated at facility level. In addition, the Alt-2 Hierarchy is no longer maintained.

NIL activity report

If there is no information to be reported on a particular statement, a nil return is to be submitted in MAC Online. When uploading a nil statement, please ensure the financial year, facility name and facility id has been completed. Alternatively, you can click the Nil Data button on the 'Data Entry' screen to report a nil statement.

Reporting in whole dollars

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

Reporting negative numbers

Negative numbers can be reported. Ensure minus sign is included where required.

Adjustments to Statements

Completed statements must not be changed directly in MAC Online.

Should a completed FRAC statement require amendment please upload a new version through MAC Online.

Primary Contact

A FRAC primary contact is required to be identified for each facility. The contact details of this primary contact are to be sent to FRASMAIL. HSU will then set this contact up with the Primary User access level in MAC Online. This Primary User can then setup up the other users at their facility.

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 approve FRAC statements.

> **Note: Cost centres/hierarchy used are to be noted in Global Comments**
>
> The cost centre hierarchy (Alt 2 or Alt 7) or the list of cost centres used for the collection/ calculation of data reported in each statement is to be provided in the 'Global Comments' section at the bottom of each statement.

Abbreviations

Abbreviation	Description
ABF	Activity Based Funding
AIHW	Australian Institute of Health and Welfare
DSS	Decision Support Services
FRAC	Financial and Residential Activity Collection
FTE	Full-time Equivalent
HHS	Hospital & Health Service
HSU	Health Statistics Branch
IHPA	Independent Hospital Pricing Authority
MAC	Monthly Activity Collection
MPHS	Multi Purpose Health Service
NEC	National Efficient Cost
NEP	National Efficient Price
PHE NMDS	Public Health Establishments National Minimum Data Set

Department of Health

Financial and Residential Activity Collection Manual

www.health.qld.gov.au