

Financial and Residential Activity Collection Manual (FRAC)

Statistical Services Branch

2015-2016

Version 1.0

Financial and Residential Activity Collection Manual

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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 Statistical Services Branch (SSB) 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 was expanded to include *Jurisdictional* (the Department) and *Hospital and Health Service* level reporting to meet the Independent Hospital Pricing Authority's (IHPA) newly established [Local Hospital Networks Data Set Specification](#) (LHN-DSS).

For 2015-2016, all three levels of Queensland Health i.e. the *Department, Hospital and Health Services* (HHSs) and *public hospital establishments* must report data to the Statistical Services Branch (SSB), Department of Health on a number of templates (statements) to comply with state and national reporting requirements.

Data is not required to be reported at the residential facility-level. This data is to be reported as part of the HHS.

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

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

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

1.3 Collection Scope

For 2015-2016, FRAC reporting is required at the *Departmental, HHS* level as well as for *public hospital establishments*. Refer to the table below which describes the various levels of FRAC reporting.

FRAC Hierarchical Reporting Levels

Statement	Department of Health	Public Hospital Facility	HHS
FR1 - Expenditure (MTHACFR1)	✓	✓	
FR2 - Payroll (MTHACFR2)	✓	✓	
FR3 - Revenue (MTHACFR3)	✓	✓	
FR7 – Specialised Services (MTHACFR7)		✓	
FR8 – Admitted Patient Fraction (MTHACFR8)		✓	
FR10 – Teaching Status (MTHACFR10)		✓	
FR11 – Accreditation Status (MTHACFR11)		✓	
FR15 – Product Stream (MTHACFR15)	✓	✓	
FR1 – Expenditure (HHSFR1)			✓
FR2 – Payroll (HHSFR2)			✓
FR3 – Revenue (HHSFR3)			✓
FR8 – Admitted Patient Fraction (HHSFR8)			✓
FR15 – Product Stream (HHSFR15)			✓

- The scope of public hospital establishments required for FRAC are those designated on the Commonwealth’s list of declared public hospitals.
- Hospital and Health Services (HHS) will be required to submit a HHS-level version of the FR1, FR2, FR3, FR8 and FR15 statements. For 2015-16, the figures reported for HHS should be for the gap amounts (ie: Total HHS minus the total of all public hospitals). As such, 2015-16 statements cannot be validated against the previous 2014-15 reporting period.
- Data is not required to be reported at the Multi-Purpose Health Services (MPHS) level. This data is to be reported as part of the HHS.
- Data is not required at the Nursing Home, Aged Care and Other Residential Care Type facility-level. This data is to be reported as part of the HHS.

Note: Some public hospital cost centre hierarchies may also include MPHHS cost centres.

Ensure that MPHHS cost centres are excluded from FRAC reporting when reporting at the public hospital facility levels.

1.4 Reporting Timeframe

All final versions of FRAC statements must be in the ‘approved’ status by 7 October 2016 as requested in the Memorandum to HHS Chief Executives (dated 15/09/2016).

1.5 Process Overview

FRAC Process

FRAC data are to be reported (submitted) to SSB 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 under 'Finance Dollars'.

The completed statements are to be submitted, validated & approved through the SSB'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 SSB.

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 SSB'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 (for e.g. variance percentage is high, same value both periods, null values etc).

Note: Please note that HHS-level validations will not be possible in MAC Online when 2015-16 statements are being 'submitted'. This is due to the gap figures being reported (ie: Total HHS minus the total of all public hospitals).

These validations will occur in SSB following upload 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 SSB's 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 SSB seeking comments on data anomalies that appear where adequate comments are not provided.

2. DSS FRAC Reports

2.1 Coverage

The SSB has worked with Finance Solutions and Healthcare Purchasing, Funding Performance Management Branch to update FRAC reports in the Decision Support System (DSS) to support 2015-16 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 the '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.

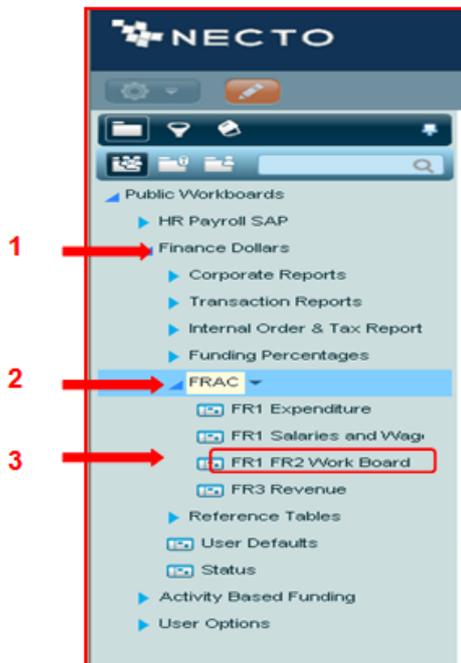
2.1 FR1 FR2 Workboard

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 the 'FR1 FR2 Workboard'

The image displays four screenshots from the FR1 FR2 Workboard. The first screenshot, titled 'FR1 Expenditure', shows a table with columns for 'Account GH_FRAS' and 'Actual'. A red box highlights the row 'FR2 \$\$\$ Balance' with a '1' next to it. The second screenshot, titled 'FR2 Salaries', shows a table with columns for 'FRAC Class' and 'Actual'. The third screenshot, titled 'FRAC Salary & Wages (PR_INCOME)', shows a table with columns for 'Account' and 'Actual', with a red box around the entire table and a '2' next to it. The fourth screenshot, titled 'FR2 FTE', shows a table with columns for 'FRAC Paypoint' and 'FTE'.

1. The 'FR1 Expenditure' report in the Workboard, contains an added sub-total row '**FR2\$\$\$ 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.

The screenshot shows the NECTO FR1 FR2 Work Board interface. The left sidebar contains a navigation menu with 'FR1 FR2 Work Board' selected. The main content area displays an 'Attention to users' message with instructions on how to use the workboard. Below the message is the 'FR1 Expenditure' report, which includes a table with columns for 'Account GH_FRAS' and 'Actual'. The table includes a row for 'FR2 \$\$\$ Balance'.

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 2015-16 and the data that is to be reported on each statement. FRAC templates are available from the [Data Collections](#) page of the SSB website.

FRAC Statement	Data to be reported
FR1 - Expenditure (MTHACFR1, HHSFR1)	Total recurrent expenditure in whole dollars by specified categories.
FR2 - Payroll (MTHACFR2, HHSFR2)	FTE and salary figures by the specified AIHW staffing categories.
FR3 - Revenue (MTHACFR3, HHSFR2)	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, HHSFR8)	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.
FR15 – Product Streams (MTHACFR15, HHSFR15)	Total recurrent expenditure and expenditure on private hospital contracted care in whole dollars by product stream categories (eg: admitted acute, non-admitted, research etc).

3.2 Expenditure Reporting

- **(MTHACFR1) – Hospital Facility Level**
- **(HHSFR1) – HHS Level**

3.2.1 Description

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

3.2.2 2015-16 Updates/Changes

1. Expenditure reporting must be completed for the Jurisdiction (the Department), the HHS and for each declared hospital facility.
2. For 2015-16, the figures reported for a HHS should be for the gap amounts (ie: Total HHS minus the total of all public hospitals).
3. For 2015-16, HHSs must complete and report expenditure data on the HHSFR1 expenditure statement.
4. Expenditure for overheads must be allocated and reported in the appropriate expenditure categories. Do not report in 'DHS Expenses' (as done in previous years).

3.2.3 Notes for completion

DSS Reports

Refer to the FR1 Expenditure report in the '*FR1 FR2 Workboard*', located in 'FRAC' under the '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.

Expenditure for overheads must be allocated and reported in the appropriate expenditure categories. Eg: Administrative costs to relevant administration categories. Depreciation to the relevant depreciation categories respectively.

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 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 SSB for further advice on completing the statement concerned. SSB will seek further advice from Finance Branch.

3.2.4 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 Staff Reporting

- **(MTHACFR2) – Hospital Facility Level**
- **(HHSFR2) – HHS Level**

3.3.1 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.

3.3.2 2015-16 Updates/Changes

1. Staffing reports must be completed for the Jurisdiction (the Department), the HHS and for each declared hospital facility.
2. For 2015-16, the figures reported for a HHS should be for the gap amounts (ie: Total HHS minus the total of all public hospitals).
3. For 2015-16, HHSs must complete and report staffing data on the HHSFR2 staffing statement.

3.3.3 Notes for completion

DSS Reports

Refer to the FR2 Salaries and FR2 FTEs reports in the '*FR1 FR2 Workboard*', located in 'FRAC' under the '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 below;

General Ledger Account	Payroll Staffing Category (FRAC Pay point)
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.

3.3.4 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 officers 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, sessional paid, or fee for service basis.

3.4 Revenue Reporting

- **(MTHACFR3) – Hospital Facility Level**
- **(HHSFR3) – HHS Level**

3.4.1 Description

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

3.4.2 2015-16 Updates/Changes

1. Revenue reporting must be completed for the Jurisdiction (the Department), the HHS and for each declared hospital facility.
2. For 2015-16, the figures reported for a HHS should be for the gap amounts (ie: Total HHS minus the total of all public hospitals).
3. For 2015-16, HHSs must complete and report revenue on the HHSFR3 revenue statement.

3.4.3 Notes for completion

DSS Reports

Refer to the DSS FR3 Revenue report, located in 'FRAC' under 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 SSB for further advice on completing the statement concerned. SSB will seek further advice from Finance Branch.

3.4.4 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 Specialised Services

- **(MTHACFR7) – Hospital Facility Level**

3.5.1 Description

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

3.5.2 2015-16 Updates/Changes

No changes for 2015-16.

3.5.3 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 *Clinical Services Capability Framework (CSCF)* reported to the Department reported for 2015-16.

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

3.5.4 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 Admitted Patient Fraction

- **(MTHACFR8) – Hospital Facility Level**
- **(HHSFR8) – HHS Level**

3.6.1 Description

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

3.6.2 2015-16 Updates/Changes

1. Admitted Patient Fraction reporting must be completed for the Jurisdiction (the Department), the HHS and for each declared hospital facility.
2. For 2015-16, the figures reported for a HHS should be for the gap amounts (ie: Total HHS minus the total of all public hospitals).
3. For 2015-16, HHSs must complete and report their admitted patient fraction on the HHSFR8 statement.

3.6.3 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 Teaching Status

- **(MTHACFR10) – Hospital Facility Level**

3.7.1 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.

3.7.2 2015-16 Updates/Changes

No changes for 2015-16.

3.7.3 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 Accreditation Status

- **(MTHACFR11) – Hospital Facility Level**

3.8.1 Description

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

3.8.2 2015-16 Updates/Changes

No changes for 2015-16.

3.8.3 Notes for completion

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

3.8.4 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 Product Streams

- **(MTHACFR15) – Hospital Facility Level**
- **(HHSFR15) – HHS Level**

3.9.1 Description

The product streams related to the National Health Reform Agreement for all recurrent expenditure incurred by an establishment, including salaries and wages, depreciation, and other non-salary recurrent expenditure (such as lease costs, administration expenses, contracted care and domestic services), as represented by a code be reported on this statement.

3.9.2 2015-16 Updates/Changes

1. New statement required for 2015-16.
2. Product Streams data must be completed for the Jurisdiction (the Department), the HHS and for each declared hospital facility.
3. For 2015-16, the figures reported for a HHS should be for the gap amounts (ie: Total HHS minus the total of all public hospitals).
4. For 2015-16, HHSs must complete and product streams data on the HHSFR15 statement.

3.9.3 Notes for completion

HHSs should refer to their respective clinical costing teams and associated 'costing data' to assist with the derivations of data for product streams.

3.9.4 AIHW Definitions

Admitted acute care

The expenditure incurred by an establishment for admitted patients receiving acute care, including expenditure associated with the care of unqualified newborns (which would be reported under the mother's episode of care).

Admitted subacute care

The expenditure incurred by an establishment for admitted patients receiving subacute care.

Other admitted care

The expenditure incurred by an establishment for other admitted patients, including expenditure associated with maintenance care.

Emergency care services

The expenditure incurred by an establishment on non-admitted patients receiving care through emergency care services. Excludes admitted patients receiving care through the emergency department. The definition of emergency care services for ABF purposes is available at the Independent Hospital Pricing Authority website - <https://www.ihoa.gov.au/publications/definition-emergency-services-abf-purposes>

Non-admitted care (in-scope for NHRA)

The expenditure incurred by an establishment on non-admitted patients receiving services deemed to be in-scope of the National Health Reform Agreement.

Direct teaching, training and research

The expenditure incurred by an establishment for direct teaching, training and research.

Commonwealth funded aged care

The expenditure incurred by an establishment for Australian Government funded aged care patients (including residential aged care and Multi-Purpose Services).

Other aged care

The expenditure incurred by establishments for other aged care patients, excluding Australian Government funded aged care patients (such as residential aged care and Multi-Purpose Services).

Non-admitted care (out of scope for NHRA)

The expenditure incurred by an establishment on non-admitted patients receiving services deemed not to be in-scope of the National Health Reform Agreement.

Other (out of scope for NHRA)

The expenditure incurred by an establishment on services not reported elsewhere for a financial year.

4. Business rules and notes

4.1 New GL codes

General ledger account codes created during 2015-16 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.

4.2 Overhead Allocations

Please report expenditure for overheads in the relevant category applicable on the Expenditure Statement. Do not allocate the entire amount to the 'DHS Expenses' cell.

4.3 QH_FRAS Account Hierarchy

A cost element group called 'QH_FRAS' (a specific hierarchy to support AIHW reporting requirements) has been updated in FAMMIS. The Financial Accounting Team has 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.

4.4 Pre-populated values in FRAC statements

The Purchasing and Funding Branch will prepare draft financial data for FRAC statements for the four rural and remote HHSs (ie: Central West, North West, South West and Torres and Cape) using their 'costing data'.

4.5 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.

4.6 Reporting in whole dollars

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

4.7 Reporting negative numbers

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

4.8 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.

4.9 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. SSB 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.

4.10 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
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
SSB	Statistical Services Branch