

Financial and Residential Activity Collection Manual (FRAC)

Statistical Services Branch

2016-2017

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Financial and Residential Activity Collection Manual

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For more information contact:

Statistical Services and Integration Unit, Statistical Services Branch, Department of Health, GPO Box 48, Brisbane QLD 4001, email FRASMAIL@health.qld.gov.au, phone 07 3708 5679.

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1. Introduction to FRAC

1.1 Overview

FRAC is an annual collection of recurrent expenditure, revenue, staffing (FTE and salaries) and other hospital related data that is reported to the [Public hospital establishments NMDS \(PHE NMDS\) 2016–17](#).

This manual provides an overview of the Financial and Residential Activity Collection (FRAC). It is designed to be a reference for those who complete and submit the annual FRAC reports to the Statistical Services Branch (SSB) and other interested persons.

As the Monthly Activity Collection (MAC) Online application is the collection mechanism for FRAC reporting, this manual should be read in conjunction with the [MAC Online User Manual](#).

1.2 Scope

Up until the reporting year of 2014-2015, the scope of FRAC was limited to public hospital establishments and residential facilities (nursing homes and independent living units). From 2014-2015, the scope was further expanded to also include Department of Health (Jurisdiction) and Hospital and Health Service (referred to nationally as Local Hospital Network) level reporting to meet the Independent Hospital Pricing Authority's (IHPA) [Local Hospital Networks NBEDS](#).

For 2016-2017, to continue to meet these national requirements, data for all three levels of the public hospital system - the Department, Hospital and Health Services (HHSs) and public hospital establishments (declared hospitals) is required to be reported to SSB.

Other facilities within the HHS which are not declared public hospitals are to be reported at the HHS level. These facilities can include:

- Nursing Homes, Aged Care and Other Residential Care type facilities – report activity under either 'Commonwealth Funded Aged Care' or 'Other Aged Care' product streams.
- Multi-Purpose Health Services (MPHSs) – report activity under either 'Commonwealth Funded Aged Care' or 'Other Aged Care' product streams as all MPHSs have a Corporate Reference Data Set (CRDS) Facility Type of either 'FLEXIBLE RESIDENTIAL CARE SERVICE', 'PUBLIC RESIDENTIAL AGED CARE SERVICE FACILITY' or 'PRIVATE RESIDENTIAL AGED CARE SERVICE FACILITY'.

Note: some public hospital 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 facility levels.

This is for attention in HHSs review and manual adjustment on the draft FR1 statement provided by the Healthcare Purchasing and Funding Branch (HPFB).

Data are to be supplied using a number of templates (FRAC statements) through the MAC Online application. Data entered on to these statements is to be validated by the HHS prior to submission to SSB. Once submissions are received, SSB undertakes quality checks in preparation for reporting.

1.3 FRAC Statements

The table below shows the FRAC statements for 2016-17 and the data that is to be reported on each statement. These FRAC templates are available from the [Data Collections](#) page of the SSB website.

FRAC Statement	Data to be reported
FR1 - Expenditure, Admitted Patient Fraction (IFRAC) & Product Streams (MTHACFR1, HHSFR1)	Expenditure, Admitted patient Fraction (IFRAC) & Product Streams. Combined statement for 2016-17 reporting.
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.
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.

1.3.1 FRAC statement requirements by entity

The FRAC statements required for completion by reporting entity are:

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

Statement	Department of Health	HHS	Public Hospital Facility
FR8 – Admitted Patient Fraction (HHSFR8)		Included in HHSFR1	
FR15 – Product Streams (HHSR15)		Included in HHSFR1	

Note:

Statements FR1, FR8 and FR15 of previous years have been combined into the one statement FR1.

1.3.2 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](#) page of the SSB 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 (e.g. variance percentage is high, same value both periods, null values etc).

Note:

As the financial statement templates have changed for 2016-17 (FR1 & FR3), the validations between statements for 2015-2016 and 2016-2017 in the MAC Online application are not possible.

Validations at a high level (i.e. labour, non labour, depreciation, DVA revenue etc) will be done manually by SSB following the upload of '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.

1.4 2016-2017 process for completion

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.

There are two options for completing FRAC statements FR1, FR2 and FR3.

Option 1

Prepopulation of FR1, FR2 and FR3 statements by HPFB

Where HHSs have completed and submitted 2016-17 patient costing data by 31 October 2017 in the Costing Data Repository, the Healthcare Purchasing and Funding Branch (HPFB) are able to prepare draft financial data by pre-populating FR1, FR2 and FR3 at both the public hospital facility and HHS levels using Top Down - Bottom Up (TDBU) methodology.

HHSs must review the pre-populated data, and manually adjust if required prior to submitting statements to SSB via MAC Online. Notes must be provided to both HPFB and SSB on manual adjustments made to the draft financial data for statements FR1, FR2 & FR3.

Option 2

Completion of FR1, FR2 and FR3 by HHSs

HHSs that are not able to provide patient costing data by 31 October 2017 or are wishing to complete FR1, FR2 and FR3 statements will need to obtain a FRAC 1617 TDBU model template with instructions from HPFB.

The source data for confirming the three financial statements is available in the Decision Support System (DSS) in the 'FRAC' folder under 'Finance Dollars'. See [DSS FRAC Reports](#) in this manual.

Total HHS expenditure and revenue submitted by each HHS must reconcile with the totals in the Decision Support System (DSS) in the 'FRAC' folder under 'Finance Dollars'.

Facility-level expenditure and revenue submitted by each HHS must align with reported amounts in HHS patient costing data submitted to the Costing Data Repository.

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

1.5 Reporting Timeframe

The Memorandum from the Deputy Director-General, Strategy, Policy and Planning Division to HHS Chief Executives (dated 6/10/2017) advised that all final versions of FRAC statements must be approved in MAC Online by 14 November 2017.

However, as advised at the recent HHS Costing and Funding Network meeting this timeframe is unlikely to be achieved mainly due to 2016-17 Costing System Data from HHSs not yet available in PFB Costing Data Repository.

HHS are requested to complete their FRAC statements once data is available in MAC Online by 30th November 2017.

1.6 Uses of FRAC data

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

- 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
- IHPA

2. DSS FRAC Reports

To support 2016-17 FRAC reporting the SSB has worked with Finance Solutions and HPFB to update the expenditure and revenue FRAC reports in DSS.

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

All DSS FRAC reports and the existing '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.

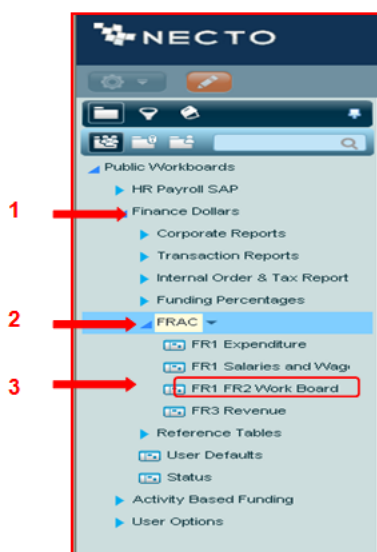
2.1 FR1 FR2 Workboard

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'

FR1 Expenditure

Account GH_FRAS	Actual
Statement 1	11,006,659,802
Labour Related Expenditure	7,481,360,887
Payroll Expenditure	6,591,273,304
Labour Expend-Ext Agency/Contr	250,709,128
FR2 \$\$\$ Balance	6,884,982,433
Ex Gratia Payments To Staff	2,903
Superannuation	596,377,697
Payroll & Fringe Benefit Taxes	-2,145
Non Labour Related Expenditure	3,525,298,915
Food Supplies	61,924,047
Other Food Supplies	54,056,970
Precooked Frozen Foods	7,867,077
Drug Expenses	398,312,791
Clinical Supplies And Services	1,174,266,518
Non-Disposable Inst & App	21,065,255
Disposables	310,200,609
Dressings	
Prosthetics	141,257,752
Other Clinical Requisites	26,736,147
Home Medical Aids	42,480,972
Medical Cases	9,937,311
Other Clinical Support Req	1,625,708

FR2 Salaries

FRAC Class	FRAC Actual
All FRAC Class	6,884,982,433
C1.1a Specialist Salaried Medical Officers	859,696,857
C1.1b Other Salaried Medical Officers	832,683,276
C1.2 Registered nurses	2,408,309,905
C1.3 Enrolled nurses	234,588,271
C1.4 Student nurses	4,075,258
C1.5 Trainee/pupil nurses	86,852
C1.6 Other personal care staff	128,458,966
C1.7 Diagnostic and health professionals	855,856,171
C1.8 Administrative and clinical staff	10,834,2324

FRAC Salary & Wages (PR_INCOME)

Account	Actual
Revenue	
Labour - Health Practitioners	787,705,463
Labour - General	16,324,551
Labour - Health Worker	
Labour - Managerial & Clinical	859,285,841
Labour - Medical	1,692,382,133
Labour - Nursing	2,757,174,801
Labour - Operations	575,244,600
Labour - Professional	64,800,348

FR2 FTE

FRAC Paypoint	FTE
C1.1a Specialist Salaried Medical ...	2,217,9511
C1.1b Other Salaried Medical Offi...	6,007,8420
C1.2 Registered nurses	23,575,4228
C1.3 Enrolled nurses	3,138,0803
C1.4 Student nurses	53,9973
C1.5 Trainee/pupil nurses	1,0624
C1.6 Other personal care staff	1,917,0157
C1.7 Diagnostic and health profes...	8,421,5776
C1.8 Administrative and clinical st...	10,834,2324

HR Payroll Salary and FTE

FRAC Paypoint	FTE	Pay Posted Amount
C1.1a Specialist Salaried Medical ...	2,217,9511	613,807,396.50
C1.1b Other Salaried Medical Offi...	6,007,8420	879,869,277.95
C1.2 Registered nurses	23,575,4228	2,435,902,290.98
C1.3 Enrolled nurses	3,138,0803	231,393,999.38
C1.4 Student nurses	53,9973	4,111,694.06
C1.5 Trainee/pupil nurses	1,0624	34,650.45
C1.6 Other personal care staff	1,917,0157	132,249,909.57
C1.7 Diagnostic and health profes...	8,421,5776	858,332,209.67

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.

Attention to users
 Use this Workboard to complete both FR1 & FR2 Reports.
 1. Select facility cost centres from Alt2 or Alt7 in the Slicer Tab.
 2. Use the **FR1 Expenditure** report below:
 - To export recurrent expenditure for the *FR1 Expenditure Statement*.

FR1 Expenditure

Account GH_FRAS	Actual
Statement 1	10,550,202,056
Labour Related Expenditure	6,888,161,518
Payroll Expenditure	6,097,674,983
Labour Expend-Ext Agency/Contr	201,594,855
FR2 \$\$\$ Balance	6,299,269,838
Ex Gratia Payments To Staff	11,444
Superannuation	546,391,622
Payroll & Fringe Benefit Taxes	22,488,613

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 reference 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. Completing FRAC statements

3.1 Expenditure, Admitted Patient Fraction (IFRAC) & Product Streams Reporting (FR1)

FRAC Statement	
Facility Level	MTHACFR1
HHS Level	HHSFR1

3.1.1 Description

Total recurrent expenditure in whole dollars by specified categories (eg food, drugs etc) and product stream categories and total recurrent expenditure and expenditure on private hospital contracted care in whole dollars by product stream categories (e.g. admitted acute, non-admitted, research etc.) are to be reported on this statement.

3.1.2 2016-17 Updates/Changes

- The admitted patient fraction (IFRAC) is derived from the 'product stream' categories provided.
- The statement now includes reporting on 'recurrent expenditure on non-contracted' and 'contracted care by NHRA' and a further split in 'product streams' categories.
- Some of the expenditure reporting categories have been re-aligned and renamed to better match the following AIHW reporting categories:
 - Labour Related
 - Administrative Expenses – Insurance
 - Administrative Expenses – Other
 - Domestic Services
 - Interest Payments
 - Lease Costs
 - Patient Transport Costs
 - Repairs and Maintenance
 - Supplies – Drug
 - Supplies – Food
 - Supplies – Medical and Surgical
 - Depreciation – Building
 - Depreciation – Other
 - Not Elsewhere Reported

3.1.3 Notes for completion

Refer to [2016-2017 process for completion](#)

Should updates be required to completed statements, new statements will need to be uploaded in the MAC Online application. Do not amend figures directly in MAC Online.

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

If a HHS wishes to populate their draft FRAC statement, a FRAC 1617 TDBU model template with instructions should be obtained from HPFB. The steps prescribed in [4.6 Product Stream Classification in Costing System Data](#) should be applied.

Total HHS expenditure by product stream submitted by each HHS, must reconcile with total reported amount in the Decision Support System (DSS) in the 'FRAC' folder under 'Finance Dollars'.

Facility-level expenditure by product stream submitted by each HHS must align with reported amount in HHS patient costing data submitted to the Costing Data Repository.

Expenditure reporting related to 'Outsourced Expenditure' categories have been reviewed, re-aligned and renamed to better match AIHW reporting categories as follows:

- Outsourced Expenditure - Contracted Care - Private Hospital
- Outsourced Expenditure - Contracted Care - Non Private Hospital
- Outsourced Expenditure - Aeromedical Services
- Outsourced Expenditure - Pathology Services
- Outsourced Expenditure - Xray Services
- Outsourced Expenditure - Other

Contracted Care Expenditure refers to primary patient care only. Secondary patient care, such as X-Ray or Pathology services, is to be excluded from 'Contracted Care' expenditure.

Outsourced Expenditure – Contracted Care is to be reported in FRAC FR1 under 'Recurrent Contracted Care Expenditure' while the other 'Outsourced Expenditure – ' is to be reported under 'Recurrent Non - Contracted Care Expenditure'.

Not elsewhere reported

Expenditure reporting related to 'Not elsewhere recorded' categories has been reviewed, re-aligned and renamed to better match AIHW reporting categories as follows:

- Asset Revaluation/Loss
- Capital Works
- Interstate Hospital Services
- Workers Compensation Premium

Unallocated (or not assigned) expenditure

Due to the re-alignment and re-naming of various expenditure to better reflect AIHW reporting categories, there should be nil expenditure against the category "DSS - Expenditure - Not Assigned" If a value is reported against this category, please contact SSB for further advice on completing the statement concerned. SSB will seek further advice from Finance Branch.

DSS Reports

The existing expenditure FRAC Reports in the DSS System have been updated to align with the 2016-17 expenditure reporting categories should HHSs wish to compare figures produced by HPFB to the general ledger.

Refer to the new 'FR1 Expenditure 2016-17' report, located in the 'FRAC Folder' under the 'Finance Dollars' folder to source data for completing this statement.

3.1.4 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 - Contracted Care

All recurrent expenditure on the provision of contracted care by **any other health service providers outside the establishment (both internal and external, and private and public)** incurred by an establishment.

For Information:

Queensland Health has requested that the AIHW definition of 'recurrent contracted care expenditure' (<http://meteor.aihw.gov.au/content/index.phtml/itemId/552594>) be changed. The current definition is 'Total recurrent expenditure on the provision of contracted care by **private hospitals** incurred by an establishment'. Queensland Health proposes that the definition be changed to 'Total recurrent expenditure on the provision of contracted care by **any other health service providers outside the establishment (both internal and external, and private and public)** incurred by an establishment.'

3.2 Staff Reporting (FR2)

FRAC Statement	
Facility Level	MTHACFR2
HHS Level	HHSFR2

3.2.1 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.

3.2.2 2016-17 Updates/Changes

No changes for 2016-17.

3.2.3 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 will be apportioned based on the pay posted amounts (in the HR Payroll SAP figures) as there is no direct mapping from the general ledger (PR_Income staffing categories) to these AIHW 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	Visiting Medical Officers

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.

3.2.4 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 registered with the national registration board 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, sessional paid, or fee for service basis.

3.3 Revenue Reporting (FR3)

FRAC Statement	
Facility Level	MTHACFR3
HHS Level	HHSFR3

3.3.1 Description

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

3.3.2 2016-17 Updates/Changes

Some of the revenue reporting categories have been re-aligned and renamed to better match AIHW reporting categories as follows:

- Department of Veterans' Affairs
- Compensable schemes
- Other patient revenue
- Infrastructure/facility fees
- Other recoveries
- Commonwealth funding/subsidies
- National Health Funding Pool - Commonwealth government component
- State or territory health authority funding
- Other state or territory funding
- National Health Funding Pool - state or territory government component
- Revenue not elsewhere reported

3.3.3 Notes for completion

Draft FR3 statements will be pre-populated in MS Excel with figures produced by PFB using the 'Top Down - Bottom Up' Model and available to the HHS (via the Costing and Funding Network SharePoint) to review and manually adjust prior to HHS submission and approval in MAC Online.

Should changes and/or any updates be required new statements will need to be uploaded in the MAC Online system. Do not amend figures directly on Mac Online. See Section 1.5 for further information.

Total HHS Revenue submitted by each HHS must reconcile with Total reported amount in the Decision Support System (DSS) in the 'FRAC' folder under 'Finance Dollars'.

Facility-Level Revenue submitted by each HHS must align with reported proportion in HHS QWAU (Q19).

Revenue by FRAC Category submitted by each HHS must align with reported amount in HHS Funding/Budget Allocation that contains better funding sources information (i.e. DVA, MAIC, Cwth ABF, Cwth Block, State ABF, State Block and etc.).

DSS Reports

Refer to the new 'FR3 Revenue 2016-17' report, located in the 'FRAC' Folder under 'Finance Dollars' folder to source data for completing this statement.

Revenue not elsewhere reported

Revenue reporting related to "Revenue not elsewhere reported" categories have been reviewed, re-aligned and renamed to better match AIHW reporting categories as follows:

Proceeds/Gains (Land & Equipment)

Unallocated (or not assigned) revenue

Expenditure reporting related to “DSS - Expenditure - Not Assigned” categories have been reviewed, re-aligned and renamed to better match AIHW reporting categories. There should be nil balance against this category.

If it is identified that a ‘Not Assigned Expenditure’ value does not have nil balance, please contact SSB for further advice on completing the statement concerned. SSB will seek further advice from Finance Branch.

3.3.4 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.

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.

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.

National Health Funding Pool - Commonwealth government 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 Commonwealth government. Amounts recorded in the general ledger may differ from the health funding paid by the Commonwealth government to the state/territory government within the same financial period.

State or territory health authority funding

All revenue provided by the state or territory health authority, used by an establishment to support the delivery and/or administration of services within the scope of the collection. 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 government 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. 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.

3.4 Specialised Services (FR7)

FRAC Statement	
Facility Level	MTHACFR7

3.4.1 Description

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

3.4.2 2016-17 Updates/Changes

No changes for 2016-17.

3.4.3 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)* 'self-assessment' data reported to the Department by your HHS.

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

3.4.4 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).

3.5 Admitted Patient Fraction (Inc. in FR1)

3.5.1 Description

The admitted patient fraction is the facility's total expenditure on admitted patient services over the total operating expenditure for the period.

3.5.2 2016-17 Updates/Changes

- Admitted Patient Fraction is to be derived from figures provided in the new MTHACFR1 (Hospital Facility-level) and HHSFR1 (HHS-Level) FRAC reports using the 'admitted' product streams categories. There is no separate statement for reporting this information for 2016-17.

3.5.3 Notes for completion

The Admitted Patient Fraction in 2016-17 will be calculated using the Total Recurrent expenditure by NHRA Product Stream categories as follows:

- Total – Admitted Acute Care
- Total – Admitted Subacute Care
- Total – Other Admitted Care.

Excerpt from MTHACFR1 MAC Form

Total Recurrent expenditure by NHRA product stream

ADMITTED PATIENT SERVICES										
Admitted Acute Care				Admitted Subacute Care					Other Admitted Care	
01 Acute	05 Newborn	07 Organ Procurement	12 Mental Health	09 Geriatric Evaluation and Maintenance	10 Psychogeriatric	11 Maintenance	20 Rehabilitation	30 Palliative Care	06 Other Care	08 Boarder

Divided by the Grand Total Expenditure

The reference cell will automatically populate the Admitted Patient Fraction cell.

Admitted Patient Fraction - Based on Expenditure: #DIV/0!

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.

3.6 Teaching Status (FR10)

FRAC Statement	
Facility Level	MTHACFR10

3.6.1 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.

3.6.2 2016-17 Updates/Changes

No changes for 2016-17.

3.6.3 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.

3.7 Accreditation Status (FR11)

FRAC Statement	
Facility Level	MTHACFR11

3.7.1 Description

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

3.7.2 2016-17 Updates/Changes

No changes for 2016-17.

3.7.3 Notes for completion

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

3.7.4 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.

3.8 Product Streams (Inc. in FR1)

FRAC Statement	
Facility Level	MTHACFR1
HHS Level	HHSFR1

3.8.1 Description

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

Any recurrent expenditure for *private hospital contract care* should also be reported by the product stream categories.

3.8.2 2016-17 Updates/Changes

- Product streams have been incorporated into the FRAC FR1 form together with the reporting of operating expenditure for 2016-17
- The figures reported for a HHS should be for the gap amounts (ie total HHS minus the total of all public hospitals).

3.8.3 Notes for completion

Refer to [2016-2017 process for completion](#)

Should updates be required to completed statements, new statements will need to be uploaded in the MAC Online application. Do not amend figures directly in MAC Online.

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

If a HHS wishes to populate their draft FRAC statement, a FRAC 1617 TDBU model template with instructions should be obtained from HPFB. The steps prescribed in [4.6 Product Stream Classification in Costing System Data](#) should be applied.

Total HHS expenditure by product stream submitted by each HHS, must reconcile with total reported amount in the Decision Support System (DSS) in the 'FRAC' folder under 'Finance Dollars'.

Facility-level expenditure by product stream submitted by each HHS must align with reported amount in HHS patient costing data submitted to the Costing Data Repository.

3.8.4 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 and non-acute care.

Other admitted care

The expenditure incurred by an establishment for other admitted patients, not fall under 'Admitted acute care' or 'Admitted subacute 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 - <http://www.ihpa.gov.au/internet/ihpa/publishing.nsf/Content/emergency-care>

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.

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.

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). 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 other information

4.1 New GL codes

General ledger account codes created during 2016-17 have been mapped to new and existing 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 Accounting Hierarchy: QH_FRAS vs PR_INCOME vs QH_GFIN

- GFIN GL Account Hierarchy is for external reporting purpose for the whole of DoH.
- PR_Income GL Account Hierarchy is for internal P&L reporting purpose for each HHSs and other division of DoH.

Normally the 577### series are expenditures for HHSs but revenue for DoH Non-HHS (ie HSQ, eHealth/HSIA and alike) business unit.

- QH_FRAS GL Account Hierarchy is for Costing & FRAC reporting purpose.

All 4##### GL accounts roll up under Revenue and 5##### GL accounts roll up under Expenditure.

4.3 QH_FRAS Account Hierarchy

'QH_FRAS' is a cost element group hierarchy specifically used by SSB to support AIHW reporting requirements. Each year the Financial and Asset Accounting Team provides advice as to the correct mapping for any expenditure and revenue account codes (listed in the Queensland Health Chart of Accounts).

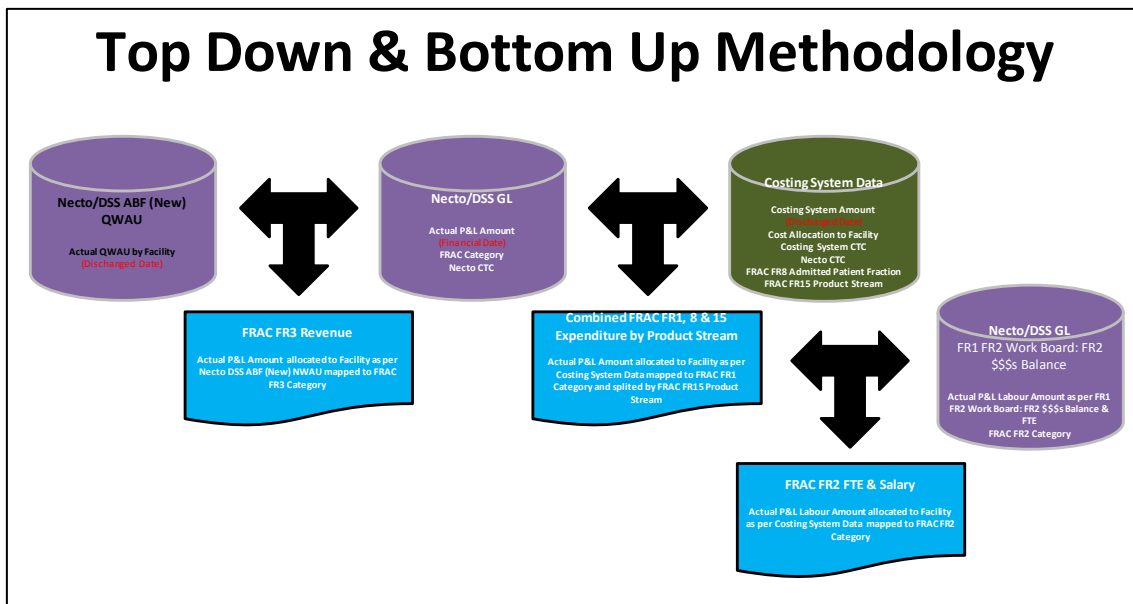
This account hierarchy in FAMMIS is incorporated in DSS within the 'Finance Dollars' folder for expenditure and revenue reporting.

The Queensland 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 Financial FRAC statements

The Purchasing and Funding Branch (PFB) are able to prepare, where HHSs have completed 2016-17 patient costing data in the Costing Data Repository, draft financial data (FR1, FR2 and FR3) at both Public Hospital Facility and HHS levels using Top Down - Bottom Up Methodology (TDBU) for HHSs to review and manually adjust prior to HHSs submission to SSB via MAC Online.

4.5 Top Down – Bottom Up Methodology



4.6 Product Stream Classification in Costing System Data

This process must be completed in the following order.

Step 1. "Direct Teaching, Training and Research" are identified by NHCDC_ITEM of "Research" and "Teaching".

Step 2. "Other Aged Care" are identified by Corporate Reference Data System (CRDS) Facility Type of "PRIVATE RESIDENTIAL AGED CARE SERVICE FACILITY".

Step 3. "Commonwealth Funded Aged Care" are identified by Corporate Reference Data System (CRDS) Facility Type of "PUBLIC RESIDENTIAL AGED CARE SERVICE FACILITY", "FLEXIBLE RESIDENTIAL CARE SERVICE" and "PUBLIC YOUNG DISABLED RESIDENTIAL CARE SERVICE FACILITY" (All Multi-Purpose Facility have facility type either "PUBLIC RESIDENTIAL AGED CARE SERVICE FACILITY" or "FLEXIBLE RESIDENTIAL CARE SERVICE")

Step 4. "Non-Admitted care (in scope for NHRA) - MH Facility-Adult" are identified by CRDS Facility Type of "PUBLIC COMMUNITY MENTAL HEALTH FACILITY" and "PUBLIC PSYCHIATRIC HOSPITAL FACILITY".

Step 5. "Non-Admitted Care (out of scope for NHRA) - MH Facility-Child" are identified by CRDS Facility Type of "PUBLIC COMMUNITY CHILD & YOUTH MENTAL HEALTH FACILITY".

Step 6. "Admitted Mental Health Care" are identified by INOUT CODE of "I" and Care Type of "12 Mental Health".

Step 7. "Non-Admitted Care (out of scope for NHRA)" are identified by PRODUCT Type of "General Practice and Primary Care (20.06)", "Commonwealth funded Aged Care Assessment (40.02)", "Family Planning (40.27)", "General Counselling (40.33)" and "Primary Health Care (40.08)".

Step 8. "Admitted Acute Care" are identified by INOUT CODE of "I" and Care Type of "01 Acute" and "05 Newborn"

Step 9. "Admitted Subacute Care" are identified by INOUT CODE of "I" and Care Type of "09 Geriatric Evaluation and Maintenance", "10 Psychogeriatric", "11 Maintenance", "20 Rehabilitation" and "30 Palliative Care".

Step 10. "Other Admitted Care" are identified by INOUT CODE of "I" and Care Type of "06 Other Care", "07 Organ Procurement" and "08 Boarder".

("07 Organ Procurement" care type roll up under "Other Services" for FRAC but For AIHW/IHPA annual submission: this expenditure to be included to "Admitted Acute Care" and "08 Boarder" to be included to "Other Admitted Care" - as per SSB agreement with Toni on 03-Aug-17).

Step 11. "Emergency Care Services" are identified by INOUT CODE of "O" and Encounter Type of "ED" and "Emergency".

Step 12. "Non-Admitted care (in scope for NHRA)" are identified by INOUT CODE of "O" and Encounter Type of "OP", "MH", "VP" and "Outpatients".

Step 13. "Other (out of scope for NHRA)" are remaining transactions that cannot be classified as above including Inpatient without Care Type and Virtual Patient without Encounter Type or Care Type.

4.7 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.

4.8 Reporting in whole dollars

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

4.9 Reporting negative numbers

Negative numbers can be reported if they are legitimate and accurate. Ensure minus sign is included where required.

4.10 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.

4.11 Primary Contact for MAC Online

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.

4.12 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.

4.13 FRAC Contacts

FRAC Contacts	
Healthcare Purchasing and Funding Branch	Mon Bannister A/Manager Health Expenditure and Funding phone: 07 3708 5890 email: Mon.Bannister@health.qld.gov.au
Statistical Services Branch	Dave Kearney Principal Data Collection Officer Statistical Collections and Integration phone: 07 3708 5679 email: Dave.Kearney@health.qld.gov.au

Abbreviations

Abbreviation	Description
ABF	Activity Based Funding
AIHW	Australian Institute of Health and Welfare
CSCF	Clinical Services Capability Framework
DSS	Decision Support Services
FRAC	Financial and Residential Activity Collection
FTE	Full-time Equivalent
HHS	Hospital & Health Service
IHPA	Independent Hospital Pricing Authority
LHN DSS	Local Hospital Networks Data Set Specification
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
TDBU	Top Down Bottom Up methodology