

Independent Hospital Pricing Authority

Australian Hospital Patient Costing Standards

Part 1: Standards

Version 4.1

August 2021



IHPA

Australian Hospital Patient Costing Standards – Part 1: Standards – Version 4.1

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Introduction

The purpose of this document is to practically assist costing practitioners to identify and attain all the relevant information for costing purposes both within their organisation and their respective jurisdiction to enable them to adhere to the Australian Hospital Patient Costing Standards (AHPCS) Version 4.1.

Structure

The AHPCS Version 4.1 comprises three parts:

Part 1: Standards (including Attachments)

Part 2: Business Rules

Part 3: Costing Guidelines

This document forms the Standards.

Part 1: Standards

The Standards are overarching principles to support and to inform each step in the process of patient level and product costing. They are designed to inform the recommended approach to the costing process and are not meant to be static. The structure of the Standards is intended to more closely align with the product costing process. The Standards are evolving guidelines that will continue to be updated and improved upon, as processes develop.

Part 2: Business Rules

The Business Rules provide practical or detailed guidance on how a Standard can be translated into action. They have been written from a costing practitioner's perspective and take into account the practical and operational constraints faced by costing practitioners within their organisation when seeking to address the AHPCS Version 4.1. They provide information requirements and definitions to assist with the costing of more complex services.

These Business Rules follow the costing process from the general ledger through to the final reconciliation of audited accounts and other information sources used in the costing process, such as feeder systems.

Part 3: Costing Guidelines

Costing Guidelines have been developed to guide costing practitioners on how to cost various services within their hospital. These Costing Guidelines demonstrate the practical consolidated steps to be undertaken by the costing practitioner to address the relevant Business Rules within each stage to best demonstrate adherence to the Standards.

The Costing Guidelines do not purport to include all hospital services but have been developed to demonstrate to costing practitioners the practical steps of costing for specific services raised within the Australian context over a 20-year period.

Guide to using this document

Stages

The Standards and Business rules are grouped under the following costing process stages.

Stage 1 Identify Relevant Expenses

Stage 2 Create the Cost Ledger

Stage 3 Create Final Cost Centres

Stage 4 Identify Products

Stage 5 Assign Expenses to Products

Stage 6 Review and Reconcile

At the beginning of each stage there is a description of what is involved within that stage of the costing process, the applicable Standards and Business Rules, and a list of documents referenced within the stage.

Numbering convention

The numbering convention of each Standard is in terms of 'X.Y', where:

X = number of costing process stage

Y = number of sub process within the costing process stage.

Definitions

The Glossary of terms contains definitions for terms present throughout the Standards.

Stage 1: Identify Relevant Expenses

An organisation's general ledger comprises of all financial transactions occurring over the life of an organisation; the general ledger will be used to prepare that organisation's financial statements. Within the general ledger, transactions are grouped into cost centres that reflect management responsibilities, point of cost control and accounts that reflect categories of expense. It is expected that all organisations covered by these Standards will be in line with the Australian Accounting Standards.

The general ledger is a key input to the cost management process and provides an objective source of information that recognises all expenses incurred by an organisation in producing its products. The cost ledger (as outlined in Stage 2) shall incorporate the general ledger as a key input to inform the product costing process.

In some circumstances additional expenses may be incurred on behalf of the organisation by a third party which directly contributes to delivery of that organisation's products. Where this is the case, these expenses must be included in the cost ledger for the purpose of full product costing.

Offsetting means the reduction of an expense by income or vice versa so that only the net amount is reflected in product costing. Where specifically within this document, offsetting is permitted for the purpose of product costing so that only relevant costs incurred to produce outputs controlled by the local hospital networks are included.

Application

The Standards shall be read in conjunction with the Standards and Business Rules associated with the following stages:

Stage 1: Identify Relevant Expenses

Stage 2: Create the Cost Ledger

Stage 6: Review and Reconcile.

List of referenced documents

The following documents are referred to in this stage:

- Accounting Standard AASB Framework for the Preparation and Presentation of Financial Statements.
- Accounting Standard AASB 101 Presentation of Financial Statements
- Accounting Standard AASB 116 Property, Plant and Equipment
- Accounting Standard AASB 132 Financial Instruments: Presentation
- Accounting Standard AASB 16 Leases.

1.1 General

1.1.1 Scope

- 1.1.1.1 This standard specifies the scope of financial information that shall be applied in determining an organisation's product costs.
- 1.1.1.2 This Standard is reliant on an organisation's adherence to the Australian Accounting Standards.

1.1.2 Objective

- 1.1.2.1 The objective of this standard is to provide consistent and complete recognition of all expenses incurred by an organisation in providing its products, by ensuring that all relevant expense types and third-party expenses are duly recognised.

1.1.3 Standard

- 1.1.3.1 The organisation's general ledger is the primary source of expense information; the product costing process will draw on all expense information from the general ledger applicable to the delivery of all products relevant to the reporting period.
- 1.1.3.2 Where the general ledger includes expenses not applicable to the delivery of patient products, this expense should be managed during the product costing process through the use of 'virtual products' or products which are not described as patient or non-patient activity in line with Standard 4.1 Product Types.
- 1.1.3.3 In addition to the expenses obtained from the general ledger, the organisation's product costs will include all additional expenses incurred in the delivery of the products including:
 - the addition of applicable expenses generated by third parties but not held in the general ledger; in line with Standard 1.2 Third Party Expenses
 - the application of any relevant offsets and recoveries; in line with Standard 1.3 Offsets and Recoveries.
- 1.1.3.4 All expenses, and other treatments, encompassed in the organisations product costs will reconcile with that organisation's (audited) financial statements in line with Standard 6.2 Reconciliation to Source Data.

1.2 Third Party Expenses

1.2.1 Scope

1.2.1.1 This Standard provides criteria for recognition of third party expenses that shall be included for the purpose of determining the full cost of providing products.

1.2.2 Objective

1.2.2.1 The objective of this Standard is to ensure that expenses incurred on behalf of an organisation by a third party, that directly contribute to delivery of that organisation's products, are included in the cost ledger to reflect the full cost of product delivery.

1.2.3 Standard

1.2.3.1 The organisation will incorporate all expenses that contribute to the production of that organisation's products including expenses incurred by a third party on behalf of the organisation.

1.2.3.2 Third party expenses must be recognised through formal advice received from the third party; these expenses should be limited to material items, which is defined as expenses that:

- are necessary for an organisation to produce products, in part or in whole
- are necessary for the receiving organisation to undertake day to day business activities
- are significant to the receiving organisation
- can be identified, or matched to, the receiving organisations products with reasonable precision.

1.2.3.3 Third party expenses which are provided to an organisation for general support services or corporate governance should not be recognised unless these services reflect a materiality whereby the receiving organisation could not operate without this support.

1.2.3.4 The organisation is responsible for making every effort to obtain the value of expenses from the third party in line with this Standard.

1.2.3.5 Where third party expenses are included in the product costs of the organisation, every reasonable effort should be made to obtain accurate expense values from the third party. If expense values are not available, expense should only be estimated when reliable reference data is available; for example, calculated pathology service costs for public patients in the same organisation may be used to estimate pathology service costs for equivalent private patients.

1.2.3.6 Where there is insufficient reliable reference data available, expenses should not be imputed, and the organisation must state that these costs have been excluded in the submission or use of cost data. Examples of reporting excluded expenses include data quality statements and reconciliation templates.

1.3 Offsets and Recoveries

1.3.1 Scope

1.3.1.1 This Standard specifies the treatment of offsets (including recoveries) for the purpose of product costing.

1.3.2 Objective

1.3.2.1 The objective of this Standard is to provide a consistent understanding of where offsetting is permitted for the purpose of product costing.

1.3.3 Standard

1.3.3.1 In addition to offsets permitted in the Australian Accounting Standards, certain offsets may be made for the purpose of product costing where offsetting better reflects the substance of the transaction as follows:

- where the organisation receives payment as a cost recovery for goods and services which are not a product of that organisation, or
- where offsets are made for the purpose of error corrections, or where the organisation receives rebates from suppliers for goods and services.

Stage 2: Create the Cost Ledger

The cost ledger transforms the organisation's general ledger to structure financial information in a way that enables product costing. The cost ledger thus provides the framework for relating the organisations expenses to products for the purpose of product costing. The key principle supporting this framework is the concept of matching expenses to intermediate products in a way that emphasises the causal relationship between the expense and the intermediate product.

Expenses directly relating to the delivery of patient care products shall be considered direct expenses. Whereas supporting, non-patient related expenses shall be referred to as overhead or indirect expenses. In the context of patient products, direct expenses are those expenses that can be directly allocated to a patient. Any expense that does not relate directly to a patient will be classified as an overhead expense and apportioned appropriately.

Application

These Standards shall be read in conjunction with the Standards and Business Rules associated with the following stages:

Stage 2: Create the Cost Ledger

Stage 6: Review and Reconcile.

List of referenced documents

There are no documents referred to in this stage.

2.1 Cost Ledger Framework

2.1.1 Scope

2.1.1.1 This Standard establishes the cost ledger as the basis for product costing.

2.1.2 Objective

2.1.2.1 The objective of this Standard is to ensure a consistent approach is used in creating the cost ledger.

2.1.3 Standard

2.1.3.1 The preparation of expense information for the purpose of product costing requires preparation of all applicable expenses in line with the Standard 1.1 General into a framework that will support matching of costs to final products.

2.1.3.2 The cost ledger will:

- reflect in its structure, the link between expense values held in the general ledger and cost objects held in the costing system. This link will emphasise the causal relationship between these two elements as set out in Standard 2.2 Matching Cost Objects and Expenses
- refer to cost objects as either cost centres or products depending on the stage of the product costing exercise
- classify:
 - overhead cost centres
 - production cost centres
 - final cost centres.

2.1.3.3 The organisation will define cost centres for use in product costing to best reflect their internal requirements. At a minimum, final cost centres shall reflect those identified in Attachment C – NHCDC final cost centres.

2.1.3.4 Within each cost centre, the different types of costs will be categorised by their type. An organisation shall determine appropriate classification for each cost type but at a minimum will identify cost categories as detailed in Attachment A – NHCDC line items.

2.2 Matching Cost Objects and Expenses

2.2.1 Scope

2.2.1.1 This Standard outlines the requirement for matching expense to cost objects and the hierarchy for determining the most appropriate method to use for allocation of these expenses.

2.2.2 Objective

2.2.2.1 The objective of this Standard is to ensure that expenses are matched to cost objects using an economically feasible approach that is consistent, defensible and aims to reflect the causal relationship between the expense and the cost object.

2.2.3 Standard

2.2.3.1 Matching of expenses with cost objects will aim to reflect the causal relationship between these elements.

2.2.3.2 Where a causal relationship exists between the expense and the cost object, the allocation methodology selected to match expenses to the cost objects, in order of preference, will:

- match expenses directly to the product (where the value and product allocation are clear), for example, allocating the related expense for a prosthesis implanted during surgery in line with the price paid by the organisation for that prosthesis. In determining whether this methodology will be applied, the economic feasibility of doing so must be considered.
- allocate expenses in a way that indicates the proportional cause and effect relationship through the use of relative value units, for example allocation of theatre staff expense in line with duration in theatre for each patient. Relative value units may be derived from:
 - the organisation's own historical information and accurately reflect that organisation's operational behaviours, or
 - external information, such as an industry standard or benchmark.
- allocate systematically and consistently, for example allocation of the expense value related to cleaning services in line with the relative size of the physical area to be cleaned.

2.2.3.3 Where it is not possible to match direct costs in an economically feasible manner, these costs must be treated as indirect costs, consistent with 2.2.3.4.

2.2.3.4 Casual relationships are often established through managerial experience and skill, as such the allocation methodology applied must be credible to the operating manager responsible for the costs and objects being matched and other relevant stakeholders.

2.2.3.5 In instances where the expense held in the general ledger is direct in part only, the expense value should be split and the portions that are direct and indirect should be treated in line with the relevant clause above.

2.2.3.6 Where there is no direct relationship between expenses and cost objects for example, costs associated with the finance department function, these expenses should be considered 'overheads' and should be allocated in line with Standard 6.2 Reconciliation to Source Data.

2.2.3.7 The organisation must ensure that all information used for determining allocation reconciles to information contained in local systems.

2.2.3.8 All matching and allocation decisions will be documented in line with Standard 6.2 Reconciliation to Source Data.

Stage 3: Create Final Cost Centres

The cost ledger framework requires that expenses are classified into overhead and production cost centres. Expense in the overhead cost centres is allocated to the production cost centres. The sum of these expense items (including overhead cost) is then allocated to the production cost centre intermediate products and final products.

Once the final cost centre is created, expenses are referred to as 'costs' for the remainder of the costing process.

Expenses accumulated in final cost centres will primarily emphasise causality between those expenses and the cost object that will absorb them.

Application

These Standards shall be read in conjunction with the Standards and Business Rules associated with the following stages:

Stage 2: Create the Cost Ledger

Stage 3: Create Final Cost Centres

Stage 6: Review and Reconcile.

List of referenced documents

There are no documents referred to in this stage.

3.1 Allocation of Expenses in Production Cost Centres

3.1.1 Scope

3.1.1.1 This Standard specifies that expense items accumulated in production cost centres shall be allocated to final cost centres.

3.1.2 Objective

3.1.2.1 The objective of this Standard is to ensure that all expenses associated with the delivery of products are allocated to those products in a manner as accurate as is economically feasible.

3.1.3 Standard

3.1.3.1 All expenses collected in production cost centres shall be allocated to final cost centres.

3.1.3.2 A final cost centre will build on the organisation's existing cost centre and management reporting structure. Where possible, costs will also:

- share a common level of management autonomy
- share a physical location, space or service area within an organisation
- reflect the way that information is collected within an organisation
- be common in nature
- be directly associated with a single or group of related products.

3.1.3.3 Costs accumulated to final cost centres will be matched to products in line with Standard 2.2 Matching Cost Objects and Expenses.

3.1.3.4 All Allocation decisions will be documented in detail and available for review and audit in line with Standard 6.2 Reconciliation to Source Data.

3.2 Allocation of Expenses in Overhead Cost Centres

3.2.1 Scope

3.2.1.1 This Standard specifies that costs accumulated in overhead cost centres shall be allocated to final cost centres.

3.2.2 Objective

3.2.2.1 The objective of this Standard is to ensure that each cost object attracts its fair share of overhead costs.

3.2.3 Standard

3.2.3.1 All expense items collected in overhead cost centres shall be allocated to final cost centres by means of cost allocation bases with the exclusion of expenses that can be related to a cost object directly.

3.2.3.2 The method of allocating expenses aggregated in overhead cost centres shall consider consumption of this expense by other overhead cost centres. This allocation shall follow the reciprocal approach to reflect the resources consumed by an overhead cost centre before these expenses are allocated to final cost centres.

3.2.3.3 Where the overhead cost centre does not consume expenses from other overhead cost centres, clause 3.2.3.2 does not apply.

3.2.3.4 The allocation bases used to allocate expenses to final cost centres and between overhead cost centres will emphasise causality between the expense to be allocated and the cost object that will absorb this expense costs.

3.2.3.5 All allocation decisions will be documented in detail and available for review and audit in line with Standard 6.2 Reconciliation to Source Data.

Stage 4: Identify Products

Measures are identified to count and classify all products provided by the organisation. At a high level, the organisation products will be categorised into patient and non-patient products. Where possible, product subcategories will be identified in a way that is consistent with nationally established rules for classification and counting.

Application

These Standards shall be read in conjunction with the Standards and Business Rules associated with the following stages:

Stage 2: Create the Cost Ledger

Stage 4: Identify Products

Stage 6: Review and Reconcile.

List of referenced documents

There are no documents referred to in this stage.

4.1 Product Types

4.1.1 Scope

4.1.1.1 This standard establishes the type of products for which the organisation shall determine product costs.

4.1.1.2 This standard also establishes the minimum product category definitions.

4.1.2 Objective

4.1.2.1 The objective of this standard is to ensure all products provided by the organisation are grouped into product categories that sufficiently differentiate between patient products and non-patient products.

4.1.2.2 This standard also aims to align patient products, at a minimum, with nationally established definitions.

4.1.3 Standard

4.1.3.1 The organisation will identify all products that it is responsible for producing in the reporting period. For the purpose of this Standard, individual products are defined as the organisation's final cost objects.

4.1.3.2 The organisation will classify products into categories as required for decision-making and reporting purposes. At a minimum, an organisation will classify products as:

- patient products – including:
 - admitted patient products
 - emergency department patient products
 - non-admitted patient products
- non-patient products – including:
 - hospital boarders
 - research products
 - teaching and training products
 - other non-patient products.

4.1.3.3 Where products simultaneously fall into multiple categories above, for example direct teaching and training activities that implicitly form a part of research activities the primary focus should be selected.

4.2 Information Requirements

4.2.1 Scope

4.2.1.1 This Standard specifies the minimum requirements for, and preferred source of, information required to measure cost objects and products.

4.2.2 Objective

4.2.2.1 The objective of this Standard is to ensure that nationally consistent measures of patient products are drawn from local systems.

4.2.3 Standard

4.2.3.1 The organisation will use data sourced from local information systems to:

- report products identified in line with Standard 4.1 Product Types
- allocate costs in line with Standard 2.2 Matching Cost Objects and Expenses.

4.2.3.2 Where the organisation's patient products are generated by a third party, and are not captured in local information systems, the organisation will source from the third party information required to identify the final patient products. If sourcing of this information is not possible, the organisation will impute the third party patient products in order to apply costs identified in line with Standard 1.2 Third Party Expenses.

4.2.3.3 Measurement of patient products shall, align with specification in a related national data collection for the reporting period:

- admitted patient products will align to measurement of episodes of care as collected in:
 - Admitted Patient Care National Minimum Data Set
 - Admitted Subacute and Non-Acute Hospital Care National Best Endeavours Dataset
 - Activity Based Funding: Mental Health Care National Best Endeavours Data Set
 - Palliative Care Phase
 - Mental Health Care Phase.
- non-admitted patient products will align to measurement of service events as collected in the Non-Admitted Patient National Best Endeavours Dataset or where applicable a service contact as collected in Activity Based Funding: Mental Health Care National Best Endeavours Dataset.
- emergency department patient products will align to measurement of an emergency department stay as collected in:
 - Non-Admitted Patient Emergency Department Care National Minimum Dataset
 - Activity Based Funding: Emergency Service Care National Best Endeavours Dataset.
- teaching, training and research products will align to measurement as collected in the Hospital Teaching, Training and Research Activities National Best Endeavours Dataset.

- alternative local information systems outside of those recommended above are acceptable if they align to the information provided from the above sources.

4.2.3.4 At a minimum, the organisation will reconcile measurement of that organisation's final patient products in line with Standard 6.2 Reconciliation to Source Data.

Stage 5: Assign Expenses to Products

All expenses accumulated in final cost centres in the cost ledger will ultimately be matched to an organisation's final products on a basis which emphasises causality and which is credible to stakeholders who understand the production process of that organisation.

Intermediate products, such as imaging and pathology tests, will accumulate expenses from final cost centres before they are linked to the final product that they helped produce.

To ensure the full cost of products are represented, expense that is assigned to final products will include any value of related intermediate products that occurred prior to the start of the period.

Application

These Standards shall be read in conjunction with the Standards and Business Rules associated with the following stages:

Stage 2: Create the Cost Ledger

Stage 5: Assign Expenses to Products

Stage 6: Review and Reconcile.

List of referenced documents

There are no documents referred to in this stage.

5.1 Final Products

5.1.1 Scope

5.1.1.1 This standard specifies that all expenses accumulated in final cost centres shall ultimately be matched to final products.

5.1.2 Objective

5.1.2.1 The objective of this Standard is to ensure that all expense accumulated in final cost centres are matched to all final products of the organisation; this includes the process of matching costs to intermediate products which will ultimately be linked to the organisation's final products in line with Standard 5.2 Intermediate Products.

5.1.3 Standard

5.1.3.1 All expense collected in final cost centres shall be matched to final cost objects; the organisations products.

5.1.3.2 Final cost objects will reflect all products for an organisation, as identified in Standard 4.1 Product Types, that are:

- completed in the reporting period, or
- partially completed in the reporting period in line with Standard 5.3 Work in progress.

5.1.3.3 Where economically feasible, expenses will be matched to intermediate products in line with Standard 5.2 Intermediate Products.

5.1.3.4 The basis for matching expenses to final cost objects will be in line with Standard 2.2 Matching Cost Objects and Expenses.

5.1.3.5 All cost allocation decisions will be documented in detail and available for review and audit in line with Standard 6.2 Reconciliation to Source Data.

5.2 Intermediate Products

5.2.1 Scope

- 5.2.1.1 This Standard specifies that costs allocated to intermediate products, shall be linked to the final products that they helped produce.

5.2.2 Objective

- 5.2.2.1 The objective of this Standard is to ensure that goods or services provided by production centres, within an organisation, to other production centres, are recognised and assigned to the organisations final products.

5.2.3 Standard

- 5.2.3.1 Expense will be allocated to intermediate products based on the feeder volumes or RVUs. This occurs independently of those final products to which the intermediate products have been or will be linked.
- 5.2.3.2 The basis for allocating expenses to intermediate products will be in line with Standard 2.2 Matching Cost Objects and Expenses.
- 5.2.3.3 Intermediate products will be linked to the final patient product in a manner that reflects the causal relationship between the intermediate product and the final product

Example 1

A pathology test will be matched to the admitted patient episode from which it arose through comparison of the test request date to the admitted and discharge dates; where the request date and time falls on or between the admission and discharge date and time, the pathology test intermediate product will be matched to the admitted patient episode final product in line with accepted matching rules as described in the Business Rules, section 3.2B.3.16.

- 5.2.3.4 All allocation decisions will be documented in detail and available for review and audit in line with Standard 6.2 Reconciliation to Source Data.

5.3 Work in Progress

5.3.1 Scope

- 5.3.1.1 This Standard covers the costing process for all partially completed products at the start or end of a reference period; noting that some final products will span the reporting period. These partially completed products are denominated 'work in progress'.

5.3.2 Objective

- 5.3.2.1 The objective of this standard is to ensure that products partially completed at the start or end of the reporting period correctly reflect that expense incurred to produce those products.
- 5.3.2.2 The Standard also requires that costs for partially completed products can be reconciled to an organisation's total expenses in the relevant reporting period.

5.3.3 Standard

- 5.3.3.1 For the purpose of this Standard the organisation is required to allocate expense to work in progress cost objects in line with Standard 2.2 Matching Cost Objects and Expenses.
- 5.3.3.2 The full costed value for work in progress final products will be reported in the reporting period where the work in progress product ends; this will include costs incurred in the previous reporting period that have been matched to intermediate products that relate to the final products.
- 5.3.3.3 Where the final product remains a work in progress at the end of the reporting period, costs for intermediate products associated with this final product will be carried over to, and reported in, the reporting period where the work in progress ends.
- 5.3.3.4 Work in progress expenses, that are carried forward, are additional to those identified in Standard 1.1 General and must be separately identified and reconciled with an organisation's (audited) financial statements in line with Standard 6.2 Reconciliation to Source Data.

Stage 6: Review and Reconcile

A process of review is necessary to support and validate reported costs. Reconciliation of financial and non-financial information to source systems also helps to avoid errors and instil integrity and transparency in the results.

Application

These Standards shall be read in conjunction with the Standards and Business Rules associated with the following stages:

Stage 2: Create the Cost Ledger

Stage 6: Review and Reconcile.

List of referenced documents

There are no documents referred to in this stage.

6.1 Data Quality Framework

6.1.1 Scope

6.1.1.1 This Standard outlines the data quality framework to be applied to the product costing process.

6.1.2 Objective

6.1.2.1 The objective of this Standard is to ensure that product cost information reported for internal and external purposes is fit for use and aligns with all Standards and Business Rules.

6.1.3 Standard

6.1.3.1 The preparation of cost information will be supported by a robust quality framework that incorporates the following elements:

- at least annual review of the costing system setup and cost allocation methodology in conjunction with relevant organisation stakeholders
- a mechanism to ensure alignment with national and jurisdictional Standards and Business Rules
- involvement of the business stakeholders in development of source data feeds and cost allocation approaches
- iterative review of source data for the purpose of identifying and addressing any deficiencies in the feeder, including file format, incomplete data, missing values, incorrect values, insufficient detail and duplicates
- regular review of product areas without a source data capture system to ensure that activity level data is utilised in costing wherever possible
- identification and review of fluctuations in cost results between reporting periods, including the application of remediation if required
- review of preliminary costed output by costing and business stakeholders to confirm that values reported are within expected ranges and thresholds
- a mechanism by which errors identified in the costing process are fed back to system owners, especially in the pre-costing process, to enable correction of data errors in the source system.

6.1.3.2 The organisation will define and develop routine and regular validation activities to be undertaken to ensure alignment with 6.1.3.1.

6.1.3.3 Independent testing, risk and control reviews and other internal audit activity in alignment with the international standards for the professional practice of internal auditing should be conducted on a regular basis to:

- test the quality of source data and cost results
- confirm the organisations compliance with applicable Standards and Business Rules.

6.1.3.4 Assurance review of the costed results should be undertaken in accordance with the Australian Auditing Standards as issued by the Australian Auditing and Assurance Standards Board under section 336 of the *Corporations Act 2001*.

6.1.3.5 Internal and external benchmarking of costs per product category or type, across reporting periods or between identified peer sites will be used to test the validity of reported costs.

6.2 Reconciliation to Source Data

6.2.1 Scope

6.2.1.1 Completion of the product costing process will be supported by reconciliation of data to that held in internal source systems and that reported to businesses audited financial statements, mandatory activity datasets and other authoritative sources.

6.2.2 Objective

6.2.2.1 The objective of this Standard is to ensure costed results are consistent, reliable and reconcile to recognised authoritative sources.

6.2.3 Standard

6.2.3.1 For each reporting period, the organisation will review and confirm that:

- The total cost reported:
 - is in line with the total applicable expense defined in standard 1.1 General and Standard 1.2 Third Party Expenses
 - reconciles to the organisation's (audited) financial statements.
- All costs related to delivery of the reportable products for the reporting period have been included in the costed results. This will include appropriate treatment of costs for reportable work in progress products in line with Standard 5.3 Work in Progress.

6.2.3.2 For each reporting period, the organisation will review and confirm that the products reported:

- are in line with the total applicable products defined in the Standard 4.1 Product Types
- reconcile to applicable mandatory data submissions and authoritative sources.

6.2.3.3 For every reporting period and cost study the organisation will produce a statement that reconciles the cost and product volumes to expense and activity information captured in the source data and reported to authoritative sources.

6.2.3.4 Operating managers responsible for delivery of final products and other relevant stakeholders should be included in the reconciliation process.

Glossary

Term	Description
Account code	Account code is a unique record for each type of asset, liability, equity, revenue and expense.
Admission process	An admission process is the process as defined (METeOR ID: 327206).
Admitted patient products	Admitted patient reporting are the services provided to patients who undergo an admission process, where the process of admission is defined in (METeOR ID: 327206).
Allocation methodology	Allocation methodology is the process selected to allocate the identified cost to the cost objects.
Causal relationship (causality)	<p>Causal relationship (causality) implies that costs matched to a cost object have originated as a direct result of the production of that cost object. This may arise via:</p> <ul style="list-style-type: none"> • a physical relationship between expenses and products; for example, the price paid by the organisation for a given pharmaceutical that is dispensed to a patient. In this instance, producing more units requires more resources, thus results in a higher total cost. • a contractual arrangement of a department with an external provider; for example, the amount charged by an external pathology provider to undertake a requested test. A contractual arrangement is an enforceable agreement between two or more parties that requires something to be done by one or both. • knowledge of operations, for example, the total cost of nursing staff on a given ward may be allocated proportionally to the patients receiving treatment on that ward. Knowledge of operations is both explicit and tacit knowledge held by staff in an organisation that allows them to undertake activities, implement process or manage resources to produce that organisation's products effectively.
Cost allocation	Cost allocation is the process whereby expenses are allocated to cost objects using cost allocation bases.
Cost ledger	The cost ledger provides the framework to be used in product costing. It generally follows the hospital general ledger but is arranged according to a series of cost centres and account codes for costing purposes.
Cost object	In general terms, cost accounting requires an organisation to measure the cost of its outputs. In this context, the output that is being measured is important and will vary depending on an organisation's business decision-making needs.

Term	Description
	<p>Cost outputs are the items that the organisation has identified important to measure for its own business decision-making needs. As an example, it can vary from measurements of expense for such things as the hospital, a department, unit, service, program, activity, task, tangible good, patient, patient event or a patient day. This may be either in intermediate product (for example a pathology test) or a final product (for example, an admitted episode).</p>
Critical services	<p>Critical services require invasive life support, high levels of medical and nursing care and complex equipment. They include those services provided in an intensive care unit (ICU) as defined by the Independent Hospital Pricing Authority (IHPA).</p>
Direct teach and training products	<p>Direct teaching and training products are activities as defined in (METeOR ID: 572982).</p>
Economically feasible	<p>Economic feasibility refers to acting with reasonableness when determining the effort required to directly allocate costs to cost objects with accuracy against the additional resource cost and effort required to do so. Economic feasibility will be influenced by a number of factors, such as:</p> <ul style="list-style-type: none"> • availability of (costing) information or (costing) information systems • design of operation that allows for exclusive use of a particular expense by a particular cost object.
Emergency department	<p>Emergency department is a dedicated department responsible for triage, assessment, treatment, observation and disposition of emergency patient presentations (METeOR ID: 327158 and definition of emergency department services, IHPA). These include both urgent and non-urgent conditions for a broad spectrum of diseases and illnesses, some of which may be life threatening and require immediate attention. It also includes provision for resuscitation.</p>
Emergency department products	<p>Emergency department patient products are emergency services provided in an organisation, as defined in (METeOR ID: 652825).</p>
Expenses	<p>Expenses are decreases in economic benefits during the accounting period in the form of outflows or depletions of assets or incurrences of liabilities that result in decreases in equity, other than those relating to distributions to equity participants (AASB CF, 70 (b)).</p> <p>The definition of expenses encompasses those expenses that arise in the course of the ordinary activities of the organisation including losses. Expenses that arise in the course of the ordinary activities of the organisation include, for example, wages and depreciation. They usually take the form of an outflow or depletion of assets such as cash and cash equivalents, inventory, property, plant and equipment (AASB CF, 78).</p>
Feeder data	<p>Feeder data refers to the collection of information from various hospital departmental systems used in the day to day operations of a hospital, generally for patient care purposes. These systems are used by hospital staff to record patient level information or the resources required by patients from those hospital service areas as part of the care process. The term “feeder’ is generally used to describe the extract taken from these systems which is, after review, ‘fed into the costing system’ for costing purposes.</p>
Final cost centre	<p>A final cost centre is a collection of costs, allocated from both production and overhead cost centres which are applicable to delivery of the final product.</p>

Term	Description
Final cost object	Final cost objects are outputs of a production cost centre that are not consumed by another production cost centre and are not intermediate products.
Full cost	Full cost includes the costs of goods and services consumed by an organisation, including those provided by a third party that are consumed to produce the organisation's outputs.
General ledger	The general ledger holds a set of accounts that summarise all transactions occurring within an organisation and is used to create its financial statements.
Hospital boarder	<p>A hospital boarder is a person who is receiving food or accommodation at the hospital but for whom the hospital does not accept responsibility for treatment or care.</p> <p>Hospital boarders are not admitted to the hospital. However, a hospital may register a boarder. Babies in hospital at age nine days or less cannot be boarders. They are admitted patients with each day of stay deemed to be either qualified or unqualified (METeOR ID: 491557).</p>
Intermediate products	Intermediate products are outputs of a production centre that are further refined or provided to another production centre to contribute to the production of an organisation's final products, for example pathology testing to support diagnosis by the clinician within a non-admitted episode.
Line items	A series of mapped account codes. See Attachments.
Matching	<p>Matching is a general term in product costing that covers both:</p> <p>Matching expenses to a cost object directly when the expense can be easily identified as having a direct causal relationship, that is, the cost was generated as a direct result of the use of the cost object in the delivery of the hospital service, for example the price paid a given pharmaceutical prescribed to the patient; and</p> <p>matching expenses by means of allocation where they cannot that cannot be directly matched to the cost object, for example the allocation of the cost of nursing staff on a given ward to the patients receiving care on that ward.</p>
Materiality	Omissions or misstatements of items are material if they could, individually or collectively, influence the economic decisions of users taken on the basis of the financial statements. Materiality depends on the size and nature of the omission or misstatement judged in the surrounding circumstances. The size or nature of the item, or a combination of both, could be the determining factor. (AASB 1031)
National data collection/national datasets	The term national data collection refers to any National Minimum Data Set or National Best Endeavours Data Set.
Negative costs	Negative costs refer to less than zero dollars which appear following the costing process for costed products at the individual account line item and cost centre level.
Non-admitted clinic/non-admitted patient service units	Non-admitted clinic or non-admitted patient service units are a recognised clinical team of one or more healthcare providers within a hospital, multi-purpose service or community health service that provides non-admitted patient services or non-admitted patient support activities.
Non-admitted patient	Non-admitted patient means services as provided as defined in (METeOR ID: 584028)
Non-patient products	Non-patient products are all goods and service that the organisation may provide other than patient products.

Term	Description
Offsetting	<p>Offsetting means the reduction of an expense by income or vice versa so that only the net amount is reflected in product costing.</p> <p>Income and expenses should only be offset where offsetting reflects the substance of the transaction.</p>
Other non-patient products	Other non-patient products are not further sub-divided and may include, but not limited to, commercial services
Overhead cost centre	An overhead cost centre is a collection of costs that are not related directly to the delivery of products but which are required for the delivery of the service and therefore need to be allocated to final cost centres.
Overhead expenses	Overhead expenses refer to expenses of services within the hospital that generally relate to organisational services that are not directly involved in patient care, such as the functions of the chief executive officer, Department of Finance and patient level costing.
Partially completed final products	Given the nature of an organisation's activities, production may span one or more reporting periods. Partially completed final products are those products, which in the reporting period are yet to be completed.
Pathology services	<p>Pathology services are goods and services used in the provision of a pathology service and consumables (such as reagents, stains and calibration products.) or the actual cost as billed by a provider.</p> <p>Pathology functions are generally spread across three functional areas including diagnostic, blood products and management of adverse drug reactions. Whilst most pathology functions are performed within a centralised laboratory setting, there may be mobile resources which attend to a given patient as required in any setting. Hence, the functions may not be restrictive to a particular location or setting</p>
Patient products	<p>Patient products are either:</p> <ul style="list-style-type: none"> • health services provided to someone for the purpose of: • assessing, recording, maintaining or improving the physical, mental or emotional health, comfort or wellbeing of the service user • diagnosing or treating an illness, disability, disorder or condition of the service user. <p>Services provided by health professionals and non-professionals under their supervision to a patient.</p>
Private patient	<p>Private patient refers to a person who elects to be treated as a private patient and elects to be responsible for paying fees for the type referred to in clause 49 of the Australian Health Care Agreements (2003–2008) (METeOR ID: 566080).</p> <p>Clause 49 states that:</p> <ul style="list-style-type: none"> • private patients, compensable patients and ineligible persons may be charged an amount for public hospital services as determined by the state or territory. • all patients in private hospitals (other than those receiving public hospital services and electing to be treated as a public patient) are private patients. <p>This includes all patients who are charged (regardless of the level of the charge) or for whom a charge is raised for a third party payer (for example, Department of Veterans' Affairs and Compensable patients). Also includes patients who are Medicare ineligible and receive public hospital services free of charge at the discretion of the hospital, and prisoners, who are Medicare ineligible while incarcerated.</p>

Term	Description
Product	For the purposes of these standards, products provided by an organisation are categorised into patient and non-patient products.
Product cost	Product cost refers to the sum of all expenses assigned to a product.
Production cost centre	A production cost centre (production centre) is a collection of costs within the cost ledger that relate to a department or production unit, which creates a range of related products. For patient products, these relate to the delivery of patient care.
Prostheses	An artificial substitute or replacement of a part of the body
Prostheses List	The Prostheses List is the list of surgically implanted prostheses, human tissue items and other medical see Attachment A).
Recovery	Recovery refers to an amount recovered for the provision of a product or service by a hospital to a third party (that is, not a hospital patient or staff member).
Reporting / reference period	Reporting period is any timeframe in consideration by the organisation, this is usually a financial year.
Relative value unit	A relative value unit is a weighted unit that reflects the comparative costs of production of one product or service against another, across the full range of products or services produced within the same department.
Research	<p>Research is an activity undertaken in a public health service where the primary objective is the advancement of knowledge that ultimately aims to improve patient health outcomes or health system performance.</p> <p>The activity must be undertaken in a structured and ethical way, be formally approved by a research governance or ethics body and have potential for application outside of the health service in which the activity is undertaken.</p> <p>For activity based funding purposes, the definition of research relates to the public health service's contribution to maintain research capability, excluding the costs of research activities that are funded from a source other than the state or territory or provided in-kind.</p>
Research products	A study or activity which has a formal methodology and structured plan and which has been successful with a formal governance or ethics approval process. (METeOR ID: 586750)
Teaching and training	<p>Teaching and training refer to the activities provided by or on behalf of a public health service to facilitate the acquisition of knowledge, or development of skills. These activities are required for an individual to: attain the necessary qualifications or recognised professional body registration to practice:</p> <ul style="list-style-type: none"> • acquire sufficient clinical competence upon entering the workforce for practising their discipline; or • undertake specialist or advanced practice in medicine, dentistry, nursing, midwifery or allied health. <p>A number of activities can be identified as teaching and training within a health service. These include:</p> <ul style="list-style-type: none"> • Direct activities – distinct and separable activities that occur outside an episode of care but are directed towards skills and knowledge development (in the case of teaching and training). Direct activities may include lectures, tutorials, simulations and workshops.

Term	Description
	<ul style="list-style-type: none"> • Indirect (overhead) activities – ‘back office’ administrative and coordination activities undertaken by a health service that are essential to facilitate teaching and training activities. These activities may include the coordination of pre-entry student placements, rotations, educational program development or negotiation with higher education providers. The medical, nursing, and allied health administration departments usually coordinate these activities within health services. • Embedded activities – describe where teaching and training occurs in conjunction with patient care.
Third party expenses	Third party expenses are those expenses incurred by a third party on behalf of an organisation for the production of the organisation’s outputs. Third party expenses are not recorded in an organisation’s general ledger as they are not incurred by that organisation.
Virtual product	Products used to manage costs in the general ledger which are not related to delivery of patient services.
Work in progress	<p>Production of some final products may span one or more reporting periods, for example, a patient admitted prior to the start of the reporting period and discharged after the end of the reporting period. Work in progress includes:</p> <ul style="list-style-type: none"> • final products commenced prior to the start of the reporting period and completed within the reporting period • final products commenced within the reporting period and completed after the end of the reporting period • final products commenced prior to the start of the reporting period and continuing on after the end of the reporting period.

Attachments

The purpose of these attachments is to practically assist costing practitioners to identify and attain all the relevant information for costing purposes both within their organisation and their respective jurisdiction to enable them to adhere to the Australian Hospital Patient Costing Standards Version 4.1.

Attachment A NHCDC Line Items

A.1 Scope

- A.1.1 This Attachment defines the mapping of account codes to line item categories to be used when reporting to the National Hospital Cost Data Collection (NHCDC).

A.2 Objective

- A.2.1 To ensure consistency in the reporting of defined account code categories to the NHCDC to facilitate pricing development and use of this information for benchmarking.

A.3 Standard

- A.3.1 Expenses will be grouped to represent the following broad categories:

- cost of labour
- pathology
- imaging
- pharmacy
- prostheses
- blood products and services
- all other medical and surgical supplies
- hotel
- all other goods and services
- lease costs
- depreciation
- patient travel.

Cost of labour

- A.3.2 The cost of labour will identify salaries and wages and on-costs, where salaries and wages are further be broken down into categories which are sufficiently similar in role, functions and skill. The NHCDC line item reporting categories are:

- nursing salaries and wages, including:
 - enrolled nurses
 - establishment based student nurses
 - registered nurses
 - trainee or pupil nurse
- medical, including visiting medical officers salary and wages including:
 - interns
 - registrar
 - residents

- specialist and general practice medical officers
- visiting medical officers
- allied health salary and wages, including
 - aboriginal and Torres Strait Islander health worker
 - audiology
 - chiropractic
 - dietetics
 - exercise physiology
 - occupational therapy
 - optometry
 - oral health
 - orthoptics
 - orthotics and prosthetics
 - osteopathy
 - paramedicine
 - physiotherapy
 - podiatry
 - psychology
 - social work
 - speech pathology
- other staff, including:
 - Other personal care staff – staff that primarily provide personal care to patients or residents. These staff, however, are not formally qualified or are undergoing training in nursing or allied health professions. The function provided by these staff must also not be an overhead in nature. Examples of staff in this category, include:
 - attendants
 - assistants or home assistants
 - family aides
 - home companions
 - ward helpers, assistants or assistants in nursing.
 - Other administrative, maintenance and clerical staff – staff engaged in administrative, maintenance and clerical duties. Staff in this category do not carry out services that are carried out by medical, nursing, diagnostic and health professionals. Examples of relevant staff include:
 - administrative staff
 - health information managers
 - ward clerks.

Pathology

- A.3.3 Pathology costs are goods and services used in the provision of a pathology service and consumables (such as, reagents, stains and calibration products) or the actual cost as billed by a provider. This includes the cost of pathology staff.

Imaging

- A.3.4 Imaging costs are goods and services used in the provision of an imaging service (such as film, contrast) or the actual cost as billed by a provider. This includes the cost of imaging staff.

Pharmacy

- A.3.5 Pharmacy costs are goods and services used in the provision of a pharmaceutical service and consumables or the actual cost as billed by a provider. They include the purchase, production, distribution, supply and storage of drug products and clinical pharmacy services of both Pharmaceutical Benefits Scheme (PBS) reimbursed pharmaceuticals and PBS non-reimbursed pharmaceuticals. This includes the cost of pharmacy staff.

Prostheses

- A.3.6 Prostheses costs are goods and services used in the provision of services to implant prostheses, human tissue item and other medical devices that are:
- specified on the Prostheses List, or
 - assessed as being comparable in function to devices of on the Prostheses List.
- A.3.7 The Prosthesis List is available at:
<http://www.health.gov.au/internet/main/publishing.nsf/content/health-privatehealth-prostheseslist.htm>

Blood products and services

- A.3.8 Blood products and services are as defined under the National Blood Agreement.
- A.3.9 The National Blood Agreement is available at:
www.blood.gov.au/national-blood-agreement

All other medical and surgical supplies

- A.3.10 Medical and surgical supplies costs are goods and services used in the provision of surgical services excluding those used for prostheses (as specified above).

Hotel

- A.3.11 Hotel includes:
- cleaning products and services
 - linen and laundry services
 - food services (patients)
 - general hotel services.
- This includes the cost of hotel staff.

All Other Goods and Services

A.3.12 Goods and Services not previously specified should be included in this category.

Lease costs

A.3.13 Lease costs include expenses incurred by the lessee in relation to lease arrangements. This category includes the following expenses:

- expense relating to leases with entirely variable payments
- expense relating to low value leases
- expense relating to short-term leases
- interest expense relating to lease liabilities.

This excludes depreciation on right-of-use assets, which is captured in the depreciation category (as specified below).

Depreciation

A.3.14 Depreciation costs are the systematic allocation of the depreciable amount of an asset (building, equipment or right-of-use asset) over its useful life in line with Australian Accounting Standards. Building depreciation includes fixed fit-out such as items fitted to the building such as lights and partitions. Equipment depreciation includes non-fixed building fit-out such as theatre tables, moveable furniture, and chemotherapy chairs. Right-of-use asset depreciation represents the reduction in the right to use an underlying leased asset over the lease term, for example, a lease of an office space.

Patient travel

A.3.15 Patient travel costs are goods and services used in the provision of patient travel and transportation or the cost as billed by a third party. This may be emergency or non-emergency transportation. This includes the cost of staff involved in transportation.

Attachment B – NHCDC functions

B.1 Scope

- B.1.1 This Attachment provides definitions for functions that are to be used when reporting to the National Hospital Cost Data Collection (NHCDC).

B.2 Objective

- B.2.1 The aim of this Attachment is to provide a meaningful link to be established between a reported cost centre reported in the general ledger and the final production centre cost centre reported to the NHCDC. This Attachment groups cost centres by common functions to facilitate pricing development and use of this information for benchmarking.
- B.2.2 This Standard will also identify certain functions that are restricted to a location in the hospital (for example, operating room) and some functions that can be performed in various settings (for example, imaging).

B.3 Standard

- B.3.1 NHCDC Functions will be grouped to represent the following broad service categories:

- allied health
- clinical
- critical
- emergency
- imaging
- operating room
- pathology
- specialist procedure suite
- other non-clinical.

Clinical

- B.3.2 Clinical services are related to the observation or treatment of a patient within a health setting. There are many types of clinical services across various disciplines in a health care setting, including in the fields of medicine, surgery, emergency and non-critical high dependency care. Clinical services include all services except those that are ancillary and highly resource intensive in nature which are categorised separately

Critical

- B.3.3 Critical services require invasive life support, high levels of medical and nursing care and complex equipment. They include those services provided in an intensive care unit (ICU) as defined by the Independent Hospital Pricing Authority (IHPA). An ICU as defined in METeOR ID: 327234, is a designated ward of a hospital which is specially staffed and equipped to provide observation, care and

treatment to patients with actual or potential life-threatening illnesses, injuries or complications, from which recovery is possible.

Note: coronary care centres, unless part of a critical care department, should be the same as standalone high dependency units, unless they meet the criteria for critical care departments in their own right (for example, ANZICs LI or L2 ICU).

Operating room

- B.3.4 Operating room services are a dedicated suite of rooms where operative procedures are performed and include functions such as induction or anaesthesia, invasive and surgical operations and recovery (METeOR ID: 584569). Due to stringent requirements of theatre, functions of these services are restricted to the designated areas in the hospital and cannot be conducted elsewhere.

Specialist procedure suite

- B.3.5 Specialist procedure suite services are dedicated suites where specific procedures are performed, some of which are invasive and some are non-invasive in nature. The suites tend to include a procedure room and Stage 1 recovery area, in some cases, also includes provisions for operating theatres. Due to stringent requirements for procedure suites, functions are restricted to the location of the suites.
- B.3.6 With the advancement in technology, most special procedure suites are day procedure centres and the patient is usually discharged on the same day. The list of specialist procedure suites is listed as below.
- Hyperbaric chambers – it may include some invasive and non-invasive procedures.
 - Angiography – an imaging technique requiring invasive monitoring. Special suites are dedicated to this technique and it can lead to angioplasty where a stent is inserted to widen any narrowing in the blockage in the heart.
 - Cardiac catheter suites – includes a range of procedures, primarily to insert a catheter into a heart vessel. It may also lead to treatments such as angioplasty (depending on the chamber that is affected).
 - ECT suites – performed by a psychiatrist, anaesthetist, nurses in a special procedure suite.
 - Endoscopic suites – a camera is inserted into an opening of the body without invasive procedures to investigate any abnormality.
 - Lithotripsy suites – lithotripsy is a medical procedure involving the physical destruction of hardened masses like kidney stones, bezoars or gallstones.
 - Lung function labs – pulmonary function testing (PFT) is a complete evaluation of the respiratory system including patient history, physical examinations, chest x-ray examinations, arterial blood gas analysis and tests of pulmonary function.
 - Non-invasive cardiac labs – non-invasive diagnostic tests for the heart rhythm and heart function are performed in the laboratory. The non-invasive cardiac laboratory has two sections:

- electrocardiography, which performs electrocardiograms, tilt table studies, Holter monitoring, event monitoring, ambulatory blood pressure monitoring, pacemaker follow-up clinic, implantable cardiac defibrillator follow-up clinic tilt table studies and cardioversions
- echocardiography, which performs echocardiograms including 2D or doppler, transesophageal echocardiograms, exercise stress echocardiograms, pacing echocardiograms and dobutamine echocardiograms.
- Physiology labs – monitoring physiological changes during stress testing.
- Radiotherapy suites – radiation oncology is the medical specialty concerned with prescribing radiation, and is distinct from radiology, the use of radiation in medical imaging and diagnosis. Radiation may be prescribed by a radiation oncologist with intent to cure ('curative') or for adjuvant therapy.
- Respiratory labs and sleep labs – sleep studies are tests that record the body activity during sleep. It may include some invasive monitoring.
- General procedure suites.

Emergency

- B.3.7 Emergency services have various levels, depending on the severity of the patient and this function is not necessarily restricted to an emergency department (definition of emergency services, IHPA). Patients are seen in order of medical urgency with non-urgent patients being seen after more acute patients.
- B.3.8 For the purposes of this standard, NHCDC emergency care excludes any admitted emergency clinical care such as short stay assessment units where the practice is to always admit patients formally in these areas. Such services are to be categorised as NHCDC clinical services and include units such as:
- clinical decision units
 - emergency management units
 - short-stay admitted unit
 - short-stay medical assessment units.

Allied health

- B.3.9 Allied services are services provided by a registered dental and allied health professional who is currently registered, or who has been registered, with a relevant body such as the Australian Health Practitioner Registration Agency at any time during the reporting period. Each allied health discipline tends to have its own dedicated department within a hospital, particularly in a major teaching hospital. However, their functions are often spread across the hospital as per the requirements of a patient.

The allied health services include, but are not limited to:

- art / music therapy
- audiology
- chiropractic services

- clinical psychology
- dentistry
- diabetes education
- dietetics / nutrition
- interpreter services
- occupational therapy
- optometry
- orthoptic services
- orthotic / prosthetic services
- osteopathy
- physiotherapy
- podiatry
- social work
- speech pathology
- other and general allied health services.

Imaging

- B.3.10 Imaging services use techniques and processes of creating visual representations of the interior of a body for clinical analysis and diagnosis (METEoR ID: 525782). The techniques include invasive radiology, non-invasive radiology and nuclear medicine.
- B.3.11 Imaging is a function that is not restrictive to a particular location in a hospital, even if there is a dedicated department within a hospital. Often the services are mobile to various locations in a hospital to provide services to patients that are not mobile.
- B.3.12 Non-invasive radiology modalities include:
- computed tomography (CT)
 - endoscopy
 - elastography
 - fluoroscopy
 - functional near infrared spectroscopy
 - mammography
 - medical photography
 - medical resonance imaging (MRI)
 - tactile imaging
 - thermography
 - ultrasound
 - x-ray radiography.

- B.3.13 Invasive radiology modalities include:
- angiography.
- B.3.14 Nuclear medicine includes:
- positron emission tomography (PET)
 - single photon emission computed tomography (SPECT).
- B.3.15 Whilst the above have diagnostic functions, the techniques used can be used for interventional purposes. Where these services are attached to an imaging function they are to be classified as 'imaging'. Where the equipment is held and operated separately to the imaging department they are to be classified as 'special procedure suites services'.

Pathology services

- B.3.16 Pathology services are goods and services used in the provision of a pathology service and consumables (such as, reagents, stains and calibration products) or the actual cost as billed by a provider. Pathology functions are generally spread across three functional areas including diagnostic, blood products and management of adverse drug reactions. Whilst most pathology functions are performed within a centralised laboratory setting, there may be mobile resources which attend to a given patient as required in any setting. Hence, the functions may not be restrictive to a particular location or setting.

The following are included in the list of pathology services:

- anatomical pathology
 - surgical pathology
 - histopathology
 - cytopathology – cytology, cytogenetics
 - forensic pathology – autopsy, mortuary
- clinical pathology
 - clinical chemistry
 - immunology – diagnostic
 - haematology – diagnostic
 - clinical biochemistry
- general pathology
 - animal house / testing
 - specimen collection services
- genetics
- molecular pathology
- pharmacology – general and clinical
- toxicology
- transfusion services.

Pharmacy

- B.3.17 Pharmacy costs are goods and services used in the provision of a pharmaceutical service and consumables or the actual cost as billed by a provider. They include the purchase, production, distribution, supply and storage of drug products and clinical pharmacy.

Other non-clinical

- B.3.18 Any other categories not specified above.

Attachment C – NHCDC final cost centres

Product types	NHCDC Functions	Services	Specialty	Modality	Final CC
Non-Patient	Other - nonpatient	Other - nonpatient	Other - nonpatient	Other services	Otherserv
Non-Patient	Research	Research	Research	Clinical Care Trials	ClinTrial
Non-Patient	Research	Research	Research	Research	Research
Non-Patient	Teaching	Teaching	Teaching	Teaching	Teaching
Patient - Final	Allied	Therapy	Audiology	Audiology	Audio
Patient - Final	Allied	Therapy	Diabetes Educator	Diabetes Educator	Diab
Patient - Final	Allied	Therapy	General allied health	General allied health	Genallied
Patient - Final	Allied	Therapy	Nutrition / Dietetics	Nutrition / Dietetics	Dietetics
Patient - Final	Allied	Therapy	Occupational therapy	Occupational therapy	Occupatther
Patient - Final	Allied	Therapy	Optometry	Optometry	Optometry
Patient - Final	Allied	Therapy	Orthoptics	Orthoptics	Orthoptics
Patient - Final	Allied	Therapy	Orthotics and prosthetics	Orthotics	PO
Patient - Final	Allied	Therapy	Physiotherapy	Acupuncture	Acup
Patient - Final	Allied	Therapy	Physiotherapy	Falls Clinic	Falls
Patient - Final	Allied	Therapy	Physiotherapy	Orthopaedic appliances	Orthapp
Patient - Final	Allied	Therapy	Physiotherapy	Physiotherapy	Physiotherapy
Patient - Final	Allied	Therapy	Podiatry	Podiatry	Podiatry
Patient - Final	Allied	Therapy	Psychology	Psychology	Psychology
Patient - Final	Allied	Therapy	Social work	Social work	Socialwork
Patient - Final	Allied	Therapy	Speech Pathology	Speech Pathology	Speech
Patient - Final	Clinical	Aged Care services	geriatric medicine	Dementia	Dementia
Patient - Final	Clinical	Aged Care services	geriatric medicine	Geriatrics	Geriatrics
Patient - Final	Clinical	Ambulatory and community services	Community medicine	Community Medicine	Commmed
Patient - Final	Clinical	Ambulatory and community services	Community medicine	Non-admitted patients (other)	Outpatother
Patient - Final	Clinical	Ambulatory and community services	Hospital in the Home	Hospital in the Home	Hith
Patient - Final	Clinical	Ambulatory and community services	occupational medicine	occupational medicine	Occupatmed
Patient - Final	Clinical	Ambulatory and community services	Outreach/community	Outreach/community	Outcomm
Patient - Final	Clinical	Child and Family Health Services	Child and Family Health	Family Planning	Famplan
Patient - Final	Clinical	Child and Family Health Services	Maternity	Assisted Reproduction Technology	Asstech
Patient - Final	Clinical	Child and Family Health Services	Maternity	Birthing Centre	Birthcentre
Patient - Final	Clinical	Child and Family Health Services	Maternity	Delivery ward	Delivward
Patient - Final	Clinical	Child and Family Health Services	Maternity	Maternal foetal monitoring	Matmon

Product types	NHCDC Functions	Services	Specialty	Modality	Final CC
Patient - Final	Clinical	Child and Family Health Services	Maternity	Midwifery (incl. breast feeding support)	Midwif
Patient - Final	Clinical	Child and Family Health Services	Maternity	Obstetrics	Obstet
Patient - Final	Clinical	Child and Family Health Services	Maternity	Obstetrics, gynaecology - general	Obsgynaegen
Patient - Final	Clinical	Child and Family Health Services	Neonatal	Neonatology	Neonat
Patient - Final	Clinical	Child and Family Health Services	Paediatric Medicine	Early Intervention	MHComEI
Patient - Final	Clinical	Child and Family Health Services	Paediatric Medicine	Gait Laboratory - paediatric	GaitLab
Patient - Final	Clinical	Child and Family Health Services	Paediatric Medicine	Paediatric general	Paedgen
Patient - Final	Clinical	Child and Family Health Services	Paediatric Medicine	Paediatric General Medicine	Paedgenmed
Patient - Final	Clinical	Child and Family Health Services	Paediatric Medicine	Paediatric General Surgery	Paedgensur
Patient - Final	Clinical	Child and Family Health Services	Special care nursery (not attached to NICU)	Special Care Nursery (not attached to Neonatal ICU)	Speccn
Patient - Final	Clinical	Child and Family Health Services	Youth Health	Adolescent Medicine	Adolmed
Patient - Final	Clinical	Clinical Investigations	Clinical Measurement	Clinical measurement	Clinmeas
Patient - Final	Clinical	High dependency services	High dependency	High Dependency Unit	Hdu
Patient - Final	Clinical	High dependency services	High dependency	Surgical High Dependency Unit	Surghdu
Patient - Final	Clinical	Medical treatment/services	Cardiology and Interventional Cardiology	Anti – Coagulant Service	AntiCo
Patient - Final	Clinical	Medical treatment/services	Cardiology and Interventional Cardiology	Cardiology	Cardio
Patient - Final	Clinical	Medical treatment/services	Cardiology and Interventional Cardiology	Heart and Chest	Heachest
Patient - Final	Clinical	Medical treatment/services	Cardiology and Interventional Cardiology	Hypertension	Hypertension
Patient - Final	Clinical	Medical treatment/services	Clinical genetics	Genetics	Genetics
Patient - Final	Clinical	Medical treatment/services	Continence	Continence	Cont
Patient - Final	Clinical	Medical treatment/services	Dermatology	Dermatology	Dermat
Patient - Final	Clinical	Medical treatment/services	Endocrinology	Diabetes	Diabetes
Patient - Final	Clinical	Medical treatment/services	Endocrinology	Endocrinology	Endocrin
Patient - Final	Clinical	Medical treatment/services	Endocrinology	Metabolic bone	Metbone
Patient - Final	Clinical	Medical treatment/services	Gastroenterology	Colorectal	Colorectal
Patient - Final	Clinical	Medical treatment/services	Gastroenterology	Hepatobiliary	Hepatobiliary
Patient - Final	Clinical	Medical treatment/services	General and Acute Medicine	General and acute medicine	Genmed
Patient - Final	Clinical	Medical treatment/services	General and Acute Medicine	General ward	Genward
Patient - Final	Clinical	Medical treatment/services	Haematology	Clinical Haematology	Clinhaem
Patient - Final	Clinical	Medical treatment/services	Immunology	Allergy	Allergy
Patient - Final	Clinical	Medical treatment/services	Immunology	Clinical Immunology & Allergy	Clinimmun
Patient - Final	Clinical	Medical treatment/services	Infectious Diseases	Infectious diseases	Infectious
Patient - Final	Clinical	Medical treatment/services	Neurology	Craniofacial	Craniofacial

Product types	NHCDC Functions	Services	Specialty	Modality	Final CC
Patient - Final	Clinical	Medical treatment/services	Neurology	Electrodiagnosis - neurology	Elecneur
Patient - Final	Clinical	Medical treatment/services	Neurology	Epilepsy	Epilepsy
Patient - Final	Clinical	Medical treatment/services	Neurology	Neurology / Stroke	Neurostroke
Patient - Final	Clinical	Medical treatment/services	Oncology	Oncology	Oncology
Patient - Final	Clinical	Medical treatment/services	Oncology – Medical	Medical oncology	Medoncology
Patient - Final	Clinical	Medical treatment/services	Oncology – Radiation	Radiation Oncology	Radonc
Patient - Final	Clinical	Medical treatment/services	Other clinical services	Other clinical services NOS	OtherClinServ
Patient - Final	Clinical	Medical treatment/services	Paediatric Medicine	Developmental disability	DevDisSer
Patient - Final	Clinical	Medical treatment/services	Pain management	Pain Management	Painmgt
Patient - Final	Clinical	Medical treatment/services	Palliative care	Palliative care	Palcare
Patient - Final	Clinical	Medical treatment/services	Rehabilitation Medicine	Rehabilitation	Rehab
Patient - Final	Clinical	Medical treatment/services	Rehabilitation Medicine	Spinal Injury	Spinal
Patient - Final	Clinical	Medical treatment/services	Renal Medicine	Lithotripsy	Litho
Patient - Final	Clinical	Medical treatment/services	Renal Medicine	Nephrology	Nephrology
Patient - Final	Clinical	Medical treatment/services	Renal Medicine	Renal Dialysis	Renal
Patient - Final	Clinical	Medical treatment/services	Respiratory and Sleep Medicine	Asthma Service	Asthma
Patient - Final	Clinical	Medical treatment/services	Respiratory and Sleep Medicine	Respiratory Medicine	Resp
Patient - Final	Clinical	Medical treatment/services	Rheumatology	Rheumatology	Rheumat
Patient - Final	Clinical	Medical treatment/services	Sexual Health	Sexual Health	Sexhealth
Patient - Final	Clinical	Medical treatment/services	Special Medicine NOS	Medicine NOS	SpecMed
Patient - Final	Clinical	Medical treatment/services	Wound management	Wound management	Wound
Patient - Final	Clinical	Mental Health and Drug and Alcohol Services	Adult Mental Health inpatient	Mental Health Forensic Inpatient Unit	MHInpFr
Patient - Final	Clinical	Mental Health and Drug and Alcohol Services	Adult Mental Health inpatient	Mental Health Inpatient - Peri-Natal Unit	MHInpPN
Patient - Final	Clinical	Mental Health and Drug and Alcohol Services	Adult Mental Health inpatient	Mental Health Inpatient Acute - Adult/General	MHInpAGen
Patient - Final	Clinical	Mental Health and Drug and Alcohol Services	Adult Mental Health inpatient	Mental Health Inpatient Sub -Acute - Adult/General	MHInpSAGen
Patient - Final	Clinical	Mental Health and Drug and Alcohol Services	Adult Mental Health outreach/community	Assertive Outreach Team	MHComAOT
Patient - Final	Clinical	Mental Health and Drug and Alcohol Services	Adult Mental Health outreach/community	Clozapine Clinic	MHClozClin
Patient - Final	Clinical	Mental Health and Drug and Alcohol Services	Adult Mental Health outreach/community	Community Mental Health - Adult/General	MHComAGen
Patient - Final	Clinical	Mental Health and Drug and Alcohol Services	Child/Adolescent Mental Health inpatient	Community Mental Health - Child and Adolescent	MHComCAD
Patient - Final	Clinical	Mental Health and Drug and Alcohol Services	Child/Adolescent Mental Health inpatient	Mental Health Inpatient Acute - Child and Adolescent	MHInpCAD
Patient - Final	Clinical	Mental Health and Drug and Alcohol Services	Child/Adolescent Mental Health inpatient	Mental Health Inpatient Sub-Acute - Child and Adolescent	MHInpSCAd
Patient - Final	Clinical	Mental Health and Drug and Alcohol Services	Drug and Alcohol Services	Drug & Alcohol Service	Drugalch
Patient - Final	Clinical	Mental Health and Drug and Alcohol Services	Drug and Alcohol Services	Mental Health Day Program	MHDayPG

Product types	NHCDC Functions	Services	Specialty	Modality	Final CC
Patient - Final	Clinical	Mental Health and Drug and Alcohol Services	Mental Health Community Residential	Mental Health Community Residential - Adult/General	MHComResAGen
Patient - Final	Clinical	Mental Health and Drug and Alcohol Services	Mental Health Community Residential	Mental Health Community Residential - Child and Adolescent	MHComResCAAd
Patient - Final	Clinical	Mental Health and Drug and Alcohol Services	Older person mental health inpatient	Mental Health Inpatient Acute - Older Person	MHInpOp
Patient - Final	Clinical	Mental Health and Drug and Alcohol Services	Older person mental health inpatient	Mental Health Inpatient Sub-Acute - Older Person	MHInpSOp
Patient - Final	Clinical	Mental Health and Drug and Alcohol Services	Older person mental health outreach/community	Community Mental Health - Older Person	MHComOp
Patient - Final	Clinical	Mental Health and Drug and Alcohol Services	Older person mental health residential	Mental Health Community Residential - Older Person	MHComResOp
Patient - Final	Clinical	Mental Health and Drug and Alcohol Services	Psychiatry	Psychiatry	Psychiatry
Patient - Final	Clinical	Mental Health and Drug and Alcohol Services	Transitional space	Mental Health Transitional Behavioural Assessment and Intervention Service for Older People	MHComTBAO
Patient - Final	Clinical	Other - nonpatient	Other Non Admitted Patient Services	Other Non Admitted Patient Services	Outpat
Patient - Final	Clinical	Short stay assessment	Medical observation	Observation bed	Obsbed
Patient - Final	Clinical	Short stay assessment	Short Stay Assessment (attached to ED)	Clinical Decision Units	Clindec
Patient - Final	Clinical	Short stay assessment	Short Stay Assessment (attached to ED)	Emergency Management Units	Edmu
Patient - Final	Clinical	Short stay assessment	Short Stay Assessment (attached to ED)	Short Stay Assessment	Essu
Patient - Final	Clinical	Surgical services	Burns	Burns	Burns
Patient - Final	Clinical	Surgical services	Cardiothoracic Surgery	Cardio-thoracic Surgery	Cardiothor
Patient - Final	Clinical	Surgical services	Ear, Nose and Throat Surgery	ENT Services	Ent
Patient - Final	Clinical	Surgical services	General Surgery	Day Surgery Ward	Daysurgward
Patient - Final	Clinical	Surgical services	General Surgery	Gastroenterology	Gastro
Patient - Final	Clinical	Surgical services	General Surgery	General surgery	Gensurg
Patient - Final	Clinical	Surgical services	General Surgery	Pre admission service	Preadmit
Patient - Final	Clinical	Surgical services	General Surgery	Stomal therapy	Stomther
Patient - Final	Clinical	Surgical services	General Surgery	Breast Services	Breast
Patient - Final	Clinical	Surgical services	Gynaecology	Gynaecology	Gynaecology
Patient - Final	Clinical	Surgical services	Neurosurgery	Head Injury	Headinjury
Patient - Final	Clinical	Surgical services	Neurosurgery	Neurosurgery	Neurosurg
Patient - Final	Clinical	Surgical services	Ophthalmology	Ophthalmology	Ophthalm
Patient - Final	Clinical	Surgical services	Oral Health	Dental	Dental
Patient - Final	Clinical	Surgical services	Oral Health	OralMaxillofacial surgery	Oralmaxillofac
Patient - Final	Clinical	Surgical services	Orthopaedic Surgery	Fracture Service	Fracture
Patient - Final	Clinical	Surgical services	Orthopaedic Surgery	Orthopaedics	Orthpaed
Patient - Final	Clinical	Surgical services	Plastic Surgery	Plastic surgery	Plasticsurg
Patient - Final	Clinical	Surgical services	Preoperative	Pre anaesthesia service	Preanaes

Product types	NHCDC Functions	Services	Specialty	Modality	Final CC
Patient - Final	Clinical	Surgical services	Special procedure suites	Other procedure suite	OthProcSuite
Patient - Final	Clinical	Surgical services	Special Surgery NOS	Specialty NOS	Specialty
Patient - Final	Clinical	Surgical services	Surgical services	Surgery NOS	SpecSurg
Patient - Final	Clinical	Surgical services	Transplants	Bone Marrow Transplant	Bonemar
Patient - Final	Clinical	Surgical services	Transplants	Heart Transplant Services	Hearttrans
Patient - Final	Clinical	Surgical services	Transplants	Liver transplant	Livertrans
Patient - Final	Clinical	Surgical services	Transplants	Lung transplant	Lungtrans
Patient - Final	Clinical	Surgical services	Transplants	Renal transplant	Renaltransp
Patient - Final	Clinical	Surgical services	Transplants	Transplants	Transplant
Patient - Final	Clinical	Surgical services	Trauma centre	Trauma Service	TraumServ
Patient - Final	Clinical	Surgical services	Urology	Urology	Urology
Patient - Final	Clinical	Surgical services	Vascular Surgery	Vascular Surgery	Vascular
Patient - Final	Critical	Intensive Care Service	Intensive Care Service	Coronary Care Units	Ccu
Patient - Final	Critical	Intensive Care Service	Intensive Care Service	High Dependency Unit (attached to ICU)	Hdicu
Patient - Final	Critical	Intensive Care Service	Intensive Care Service	Adult Intensive Care Unit	Aicu
Patient - Final	Critical	Intensive Care Service	Intensive Care Service	Cardiothoracic Intensive Care	Cticu
Patient - Final	Critical	Intensive Care Service	Intensive Care Service	General Critical Care	Gencritcare
Patient - Final	Critical	Intensive Care Service	Intensive Care Service	Neonatal Intensive Care Units	Nicu
Patient - Final	Critical	Intensive Care Service	Intensive Care Service	Other Critical Care (please specify)	OtherCritCare
Patient - Final	Critical	Intensive Care Service	Intensive Care Service	Paediatric Intensive Care Units	Paedicu
Patient - Final	Critical	Intensive Care Service	Intensive Care Service	Psychiatric Intensive Care	Psychicu
Patient - Final	Critical	Intensive Care Service	Intensive Care Service	Special Care Nursery (attached to NICU)	Scnicu
Patient - Final	Emergency	Emergency Medicine	Emergency Medicine	Emergency Department / Emergency Medicine	Emergmed
Patient - Final	Emergency	Emergency Medicine	Emergency Medicine	Other Emergency Departments (please specify)	Otheremed
Patient - Final	Emergency	Other Emergency Medicine (attached): Psychiatric emergency	Mental Health and Drug and Alcohol Services	Psychiatric Emergency Care Centre PECC	MHEmerPecc
Patient - Final	Emergency	Other Emergency Medicine (attached): Trauma	Emergency Medicine	Trauma	Emergtrauma
Patient - Final	Non-allocated Overheads (other services)	Clinical accommodation	Medihotel	Medihotel	Medhot
Patient - Final	Non-allocated Overheads (other services)	Clinical accommodation	Respite services	Respite Services	Resser
Patient - Final	Non-allocated Overheads (other services)	Clinical accommodation	Transit lounge	Transit lounge	Tranloun
Patient - Final	Operating Room	Surgical procedures	Induction / Anaesthesia	Anaesthesia	Anaesth
Patient - Final	Operating Room	Surgical procedures	Induction / Anaesthesia	Patient Induction / Anaesthesia area	Anaesthesiaarea

Product types	NHCDC Functions	Services	Specialty	Modality	Final CC
Patient - Final	Operating Room	Surgical procedures	Operating suite	General Day Surgery Suite	Daysurg
Patient - Final	Operating Room	Surgical procedures	Operating suite	Operating suite	Or
Patient - Final	Operating Room	Surgical procedures	Operating suite	Other Operating Rooms (please specify)	Otheror
Patient - Final	Operating Room	Surgical procedures	Recovery	Recovery Rooms	Recoverrooms
Patient - Final	Special procedure suites	Clinical Investigations	Lung function laboratories - SPS	Lung function laboratories	Lungfunc
Patient - Final	Special procedure suites	Clinical Investigations	Mental Health and Drug and Alcohol Services	ECT Suites	Ect
Patient - Final	Special procedure suites	Clinical Investigations	Physiology Laboratories - SPS	Physiology Laboratories	Physiolabs
Patient - Final	Special procedure suites	Clinical Investigations	Respiratory Laboratories - SPS	Respiratory Laboratories	Respiratlabs
Patient - Final	Special procedure suites	Clinical Investigations	Sleep Laboratories - SPS	Sleep Laboratories	Sleeplabs
Patient - Final	Special procedure suites	Medical treatment/services	Clinical Services - Medicine	Hyperbaric Chamber	Hyperbaric
Patient - Final	Special procedure suites	Medical treatment/services	Clinical Services - Medicine	Non-invasive Cardiac Laboratories (e.g.Echo Labs)	Noninvasivecar
Patient - Final	Special procedure suites	Surgical procedures	Cardiology and Interventional Cardiology	Angiography	Angiosps
Patient - Final	Special procedure suites	Surgical procedures	Cardiology and Interventional Cardiology	Cardiac Catheter Suites	Cardcath
Patient - Final	Special procedure suites	Surgical procedures	Clinical Services - Surgery	General procedure suites	Genprocsuites
Patient - Final	Special procedure suites	Surgical procedures	Gastroenterology	Endoscopic Suites	Endoscopic
Patient - Final	Special procedure suites	Therapeutic radiology	Radiology	Lithotripsy Suites	Lithotrip
Patient - intermediate	Imaging	Diagnostic	Invasive radiology	Angiography	Angioimag
Patient - intermediate	Imaging	Diagnostic	Non-invasive radiology	Computed Tomography (CT)	Ct
Patient - intermediate	Imaging	Diagnostic	Non-invasive radiology	Magnetic Resonance Imaging (MRI)	Mri
Patient - intermediate	Imaging	Diagnostic	Non-invasive radiology	Mammography	Mammo
Patient - intermediate	Imaging	Diagnostic	Non-invasive radiology	Ultrasound	Ultrasound
Patient - intermediate	Imaging	Diagnostic	Nuclear Medicine	Nuclear Medicine	Nuclmed
Patient - intermediate	Imaging	Diagnostic	Nuclear Medicine	Positron Emission Tomography (PET)	Pet
Patient - intermediate	Imaging	Diagnostic	Radiography	General imaging	Genimag
Patient - intermediate	Imaging	Diagnostic	Radiography	Medical Illustration (including medical photography)	Medill
Patient - intermediate	Imaging	Diagnostic	Radiography	Other Imaging (please specify)	Otherimag
Patient - intermediate	Imaging	Diagnostic	Radiography	Plain radiology	Plainrad
Patient - intermediate	Pathology	Anatomical pathology	Cytopathology	Cytogenetics	Cytogen
Patient - intermediate	Pathology	Anatomical pathology	Cytopathology	Cytology	Cytology
Patient - intermediate	Pathology	Anatomical pathology	Forensic pathology	Autopsy	Autopsy
Patient - intermediate	Pathology	Anatomical pathology	Forensic pathology	Forensic	Forensic
Patient - intermediate	Pathology	Anatomical pathology	Forensic pathology	Mortuary	Morgue
Patient - intermediate	Pathology	Anatomical pathology	Histopathology	Histopathology	Histopath

Product types	NHCDC Functions	Services	Specialty	Modality	Final CC
Patient - intermediate	Pathology	Blood products	Blood products	Blood products	Blood
Patient - intermediate	Pathology	Blood products	Blood products	Transfusion services (incl. blood bank / autologist services)	Transfusion
Patient - intermediate	Pathology	Diagnostic	Clinical pathology	Clinical Biochemistry	Clinbio
Patient - intermediate	Pathology	Diagnostic	Clinical pathology	Clinical Chemistry	Clinchem
Patient - intermediate	Pathology	Diagnostic	Clinical pathology	Haematology (Laboratory)	Haemat
Patient - intermediate	Pathology	Diagnostic	Clinical pathology	Immunology (Laboratory)	Immunology
Patient - intermediate	Pathology	Diagnostic	General pathology	Animal House	AnimHou
Patient - intermediate	Pathology	Diagnostic	General pathology	General pathology	Genpath
Patient - intermediate	Pathology	Diagnostic	General pathology	Other Pathology (please specify)	Otherpath
Patient - intermediate	Pathology	Diagnostic	General pathology	Specimen collection services	Specimen
Patient - intermediate	Pathology	Diagnostic	Genetics	Genetics	Genet
Patient - intermediate	Pathology	Diagnostic	Molecular pathology	Microbiology	Microbio
Patient - intermediate	Pathology	Management of adverse drug reactions	Pharmacology	Clinical Pharmacology	Clinpharm
Patient - intermediate	Pathology	Management of adverse drug reactions	Pharmacology	Pharmacology	Pharmac
Patient - intermediate	Pathology	Management of adverse drug reactions	Toxicology	Toxicology	Toxic
Patient - intermediate	Pharmacy	Manufacturing	Medicines	Manufacturing	MfedDrugs
Patient - intermediate	Pharmacy	Manufacturing	Other	Parenteral / Enteral Nutrition (goods & services only)	Tpn
Patient - intermediate	Pharmacy	Pharmacy general	Drug costs	Cytotoxic drugs	Cytotoxic
Patient - intermediate	Pharmacy	Pharmacy general	Drug costs	General pharmacy	Genpharm
Patient - intermediate	Pharmacy	Pharmacy general	Drug costs	Other Pharmacy (please specify)	Otherpharm
Patient - intermediate	Pharmacy	Pharmacy general	Drug product supply: dispensing	Dispensing costs of drugs	Dispense
Patient - intermediate	Pharmacy	Pharmacy general	High Cost Drugs	High Cost drugs	Highdrugs
Patient - intermediate	Pharmacy	Pharmacy general	Imprest	Imprest (Ward)	Imprest

Attachment D – Cost bucket matrix

Cost Bucket Matrix		Line Items																							
		SW Nurs	SW AH	SW Other	SW Med	SW VMO	GS	MS	Corp	Imag	Path	Blood	Phrm N PBS	Phrm PBS	Oncsts	Pros	Hotel	Dprc B	Dprc E	Dprc ROU	Lease	Cap	Exclد	Pat Trav	
Cost Centre Group	Allied	Allied				Allied			Allied	Imag	Path		Phrm												
	Clinical	Ward Nurs	Allied	Non Cncl	Ward Med	Ward SpIs			Imag	Path			Phrm												
	Imag	Imag				Imag			Imag	Path			Imag												
	Path	Path				Path			Imag	Path			Path												
	Crtcl	Crtcl				Crtcl				Crtcl			Crtcl												
	OR	OR				OR				OR			OR												
	Phrm	Phrm				Phrm				Phrm			Phrm		Oncsts	Pros	Hotel	Dprc				Exclد	Pat Trav		
	ED	ED				ED				ED			ED												
	SPS	SPS				SPS				SPS			SPS												
	Other Serv	Non Cncl				Non Cncl				Non Cncl			Non Cncl												
	Non-Patient	Ward Nurs	Allied	Non Cncl	Ward Med	Ward SpIs			Imag	Path			Phrm												

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