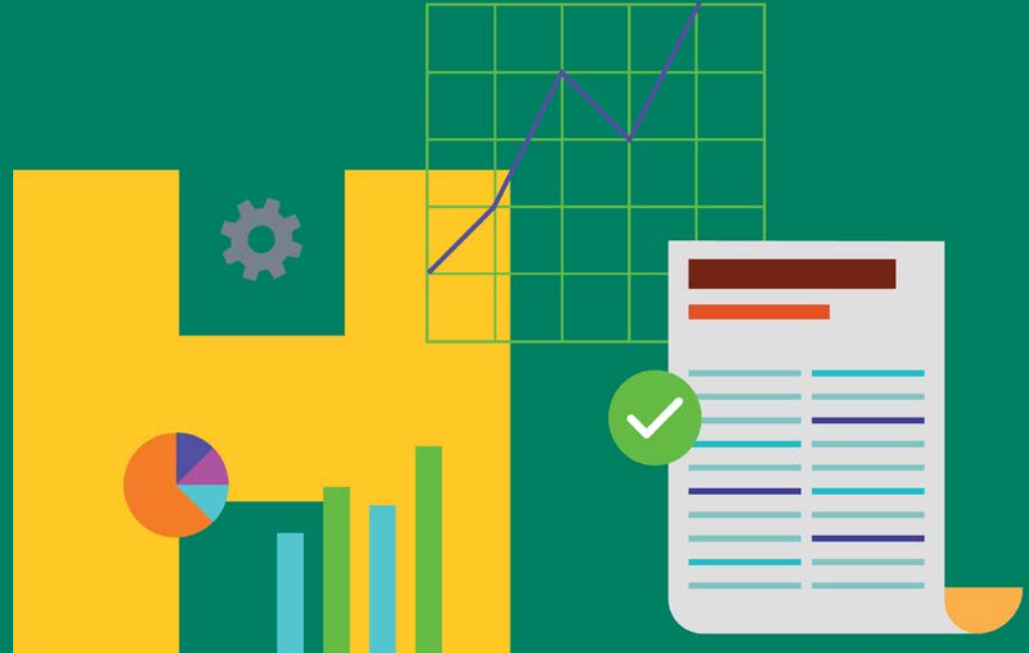


# Ontario Healthcare Reporting Standards (OHRS)

## SESSION 1



# Agenda - Day 1



1. Brief Intro to OHA's Suite of Financial Tools
2. Why OHRS is so Important
3. The OHRS Basics
  - General Overview
  - Account Structure

# Why is OHRS Data so IMPORTANT?

- Your financial and statistical OHRS data is used by:
  - Ontario Health Agency (OH) – accountability agreements and analysis, program and service volumes and costs
  - MOH – Ontario Cost Distribution Methodology, Case Costing edits, funding formulas, data queries and analysis
  - CIHI – analysis and reporting of healthcare services in Canada
  - OHA – analysis and reporting of healthcare services in Ontario

# Why is OHS Data Important to YOU?

- You can use your OHS financial and statistical data
  - To provide departmental/ unit reporting
  - To trend and analyze your services and costs
  - To determine performance measures and outcomes
- You can use the OHS feedback tools – Verification Reports, OCHM results, Data Quality Reports, Healthcare Indicator Tool and OHA dashboards & tools
  - To facilitate or verify internal reporting
  - To facilitate or verify external reporting – SRI
  - To benchmark with peer hospitals

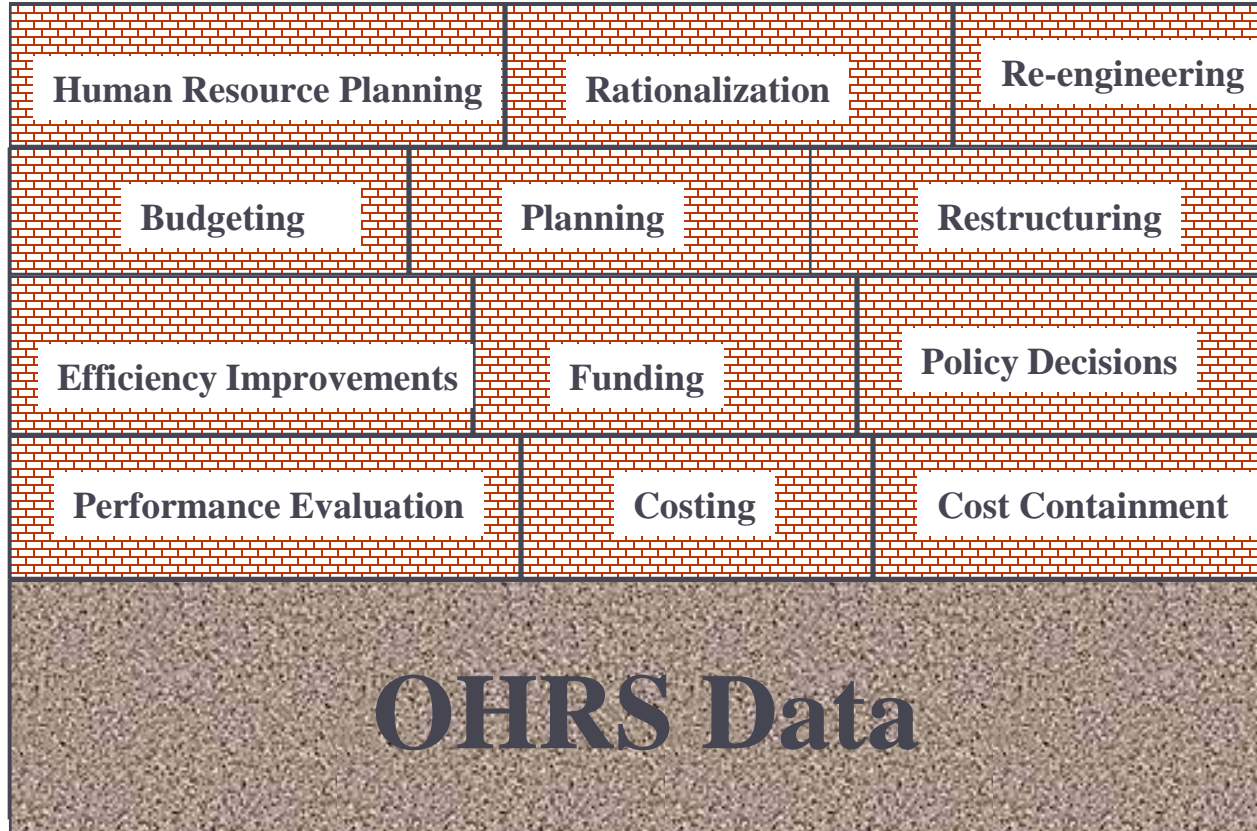
# What is OHRS

- Standards for reporting both financial and statistical information related to your day to day operations
  - Consistent with the Chartered Professional Accountants (CPA) of Canada Handbook
  - Relevant, comprehensive, consistent, concise, integrated health information
    - understand the financial status of healthcare organizations
    - Accurate costing of healthcare
    - Calculation of performance indicators and productivity measures

# What is OHRS (cont'd)

- Provincial **Standards** – Applies to **all** Health Sectors
  - Provides a framework for Account codes
  - Provides business rules
- **Mandatory** reporting requirements lead to retrieval of data
  - Measure and evaluate performance
  - Provides evidence for system planning
  - Ability to provide appropriate and equitable funding
- Provides consistency – **Data Quality**
- **Linkage** of Financial & Statistical data to Clinical data

# Building the Foundation for Decisions



# The Connection between OHRS and MIS

- OHRS is based on the Canadian Institute for Health Information's (CIHI) national Management Information Systems (MIS) Standards
- All provinces and territories report their "MIS" data as well as their clinical data to CIHI
- Ontario Healthcare organizations submit their MIS trial balance to the MOH, who in turn submits to CIHI
- The OHRS was developed to meet Ontario's need for information
- The OHRS "**overrides**" MIS when there are differences in the reporting standards – always follow the OHRS!!!



# OHRIS and MIS Connection (cont'd)

- CIHI reviews and updates the MIS standards every three years with the current version being 2022/23
- Changes to the standards are reviewed by the Data Standards Unit, Health Data Branch, Capacity Planning & Analytics Division at the MOH
- Important to note that **not all** changes to the MIS standards are accepted for OHRIS reporting
- The Data Standards Unit will communicate changes to the OHRIS

# Healthcare Data in Ontario – Financial & Statistical

- **OHRS reporting to MOH is organized by**
  - Reporting Organization Number
  - Provincial Sector Code
  - Fund Type
  - Account Structure

# Reporting Organizational Number

- Your organizational number is assigned by the MOH
- The number is for the entire corporation regardless of the number of physical sites
- Financial and statistical data is reported at the corporate level
  - Hospital org. number is a 3 digit #
  - Other Sectors are a 3 and 4 digit #

# Provincial Sector Codes in Ontario

- Healthcare services are organized by major provincial sectors
- The MOH assigns provincial sector codes
- Required for your MIS trial balance (TB) submission
- Using sector codes facilitates one TB submission for organizations that provide services in more than one sector
  - 100's – Hospitals (based on largest bed type)
  - 200's – Residential Care Facilities (LTCH)
  - 300's – Community Healthcare Organizations (CMH&A, HomeCare, CHC)
  - 900's – Community Social Services Organizations (CSS)

# List of Provincial Sector Codes in Ontario

HEALTHCARE SECTOR	PROVINCIAL SECTOR CODE (PSC)	PROVINCIAL SECTOR CODE DESCRIPTION
Hospitals	101	General Hospitals
Hospitals	115	Pediatric Hospitals
Hospitals	116	Cancer Treatment Hospitals
Hospitals	119	Other Specialty Hospitals
Hospitals	121	Rehabilitation Hospitals
Hospitals	131	Mental Health and Addiction Hospitals
Hospitals	151	Complex Continuing Care Hospitals

Based on Greatest Number of Bed Types

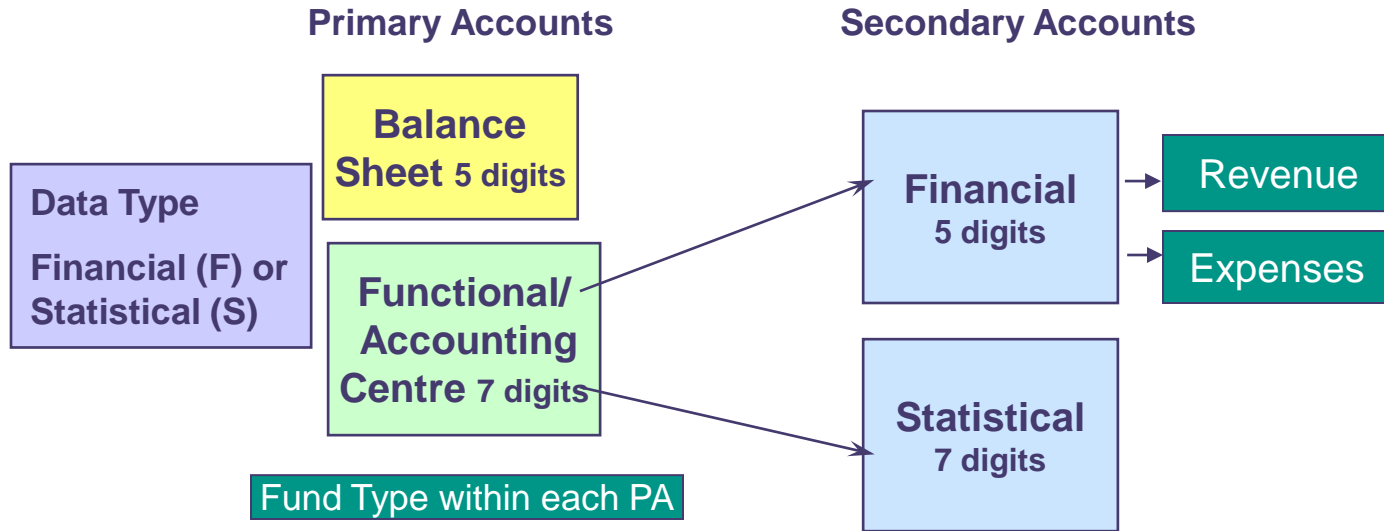
# Fund Type Reporting

- Ontario has five fund types for Operations
  - **Fund type 1 is for Hospital funded Operations**
  - Fund type 2 is for other MOH and Community funded services
    - LTCH, CMH&A, CSS (sectors 200, 300 & 900)
  - Fund type 3 is for Other funding Sources
    - Federal, Municipal, Other Ministries, Other
  - Fund type 4 is for Bundled Care Reporting
  - Fund type 7 is for LTCH Convalescent Care
- Fund Types 8 and 9 are used for Endowment (Trust) funds in balance sheet accounts.

# Fund Type Reporting (cont'd)

- Fund type reporting is based on material or significant formal funding arrangements for patient services
  - Patient services provided to federal DND or WSIB are reported as fund type 1 with the revenue source from the DND or WSIB and not fund type 3
  - Same logic applies to residents from other provinces and out of country – still fund type 1
- **Fund type is part of the OHRIS account structure**

# OHRs Framework - Account Structure



Secondary accounts are only linked to a functional or accounting centres



# OHRS Framework – Account Structure

- The OHRS Chart of Accounts is organized by the account structure
- There is a separate chart of accounts for:
  - Balance Sheet Accounts
  - Functional Centre & Accounting Centre Accounts
  - Financial Secondary Accounts
  - Statistical Secondary Accounts
- Charts are located on [hsim.health.gov.on.ca/hdbportal](https://hsim.health.gov.on.ca/hdbportal)
- Index: Ontario Healthcare Reporting Standards
- OHRS Version 12.0 for 2022/23

# OHRIS Documentation

Chapter 1	Overview of OHRIS Standards (C )
Chapter 2	Account Structures (C )
Chapter 3	Business Rules (C )
Chapter 5	Community Care Access Centres (CCAC)
Chapter 6	Children's Treatment Centres (CTC)
Chapter 7	Community Mental Health & Addiction (CMH&A)
<b>Chapter 8</b>	<b>Hospitals, Acute, Rehab, CCC, MH, Specialty &amp; Private</b>
Chapter 9	Long Term Care Homes (LTCH)
Chapter 10	Community Support Services (CSS)
Chapter 12	Community Health Centres (CHC)
Appendix A	Provincial Functional/Accounting Centres Account List
Appendix B	Provincial Financial Account List
Appendix C	Provincial Statistical Account List
Appendix D	Provincial Balance Sheet Account List
Appendix F	Summary of OHRIS Full Provincial Account Code Updates
Appendix G	Provincial Sector Codes
Appendix H	Glossary of Terms

# OHSR Framework – Account Structure

- Both primary and secondary accounts are built on a framework that allows different levels of detail to be collected by organizations of different complexities
- The Chart of Accounts provides a defined roll-up of accounts from the level of individual general ledger accounts to a broad group of accounts
- This roll-up definition is embedded in the numbering system
- For comparative reporting, the detailed or lower level accounts are usually “rolled-up” to a higher level for consistency

# Account Structure -Balance Sheet



Account Type	Fund Type	Sub Group	Further Details
--------------	-----------	-----------	-----------------

- 1 Current Assets
- 3 Non Current Assets
- 4 Current Liabilities/Deferred Contributions
- 5 Long Term Liabilities/Deferred Contributions
- 6 Net Assets/Fund Balances

Balance Sheet Accounts are **always 5 digits** only  
 Submit accounts marked at the MOHLTC level in the Chart of Accounts

# Examples of Balance Sheet Accounts (BSA)

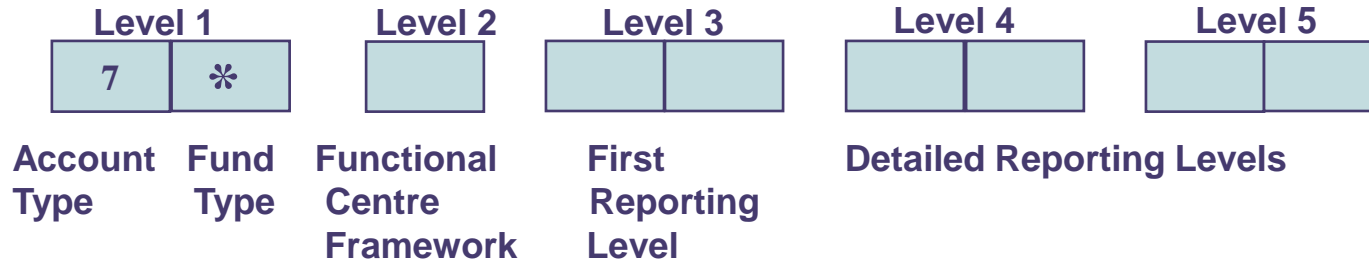
MOHLTC		1* 1 00	Cash
		1* 1 10	Cash - On Hand for Deposit
		1* 1 20	Cash - Petty Cash Imprest Fund
		1* 1 30	Cash - Bank - General Purposes
		1* 1 40	Cash - Bank - Payroll Account
		1* 1 50	Cash - Bank - Savings Account
		1* 1 60	Cash - Bank - Patients Trust Account
		1* 1 90	Cash - Bank - Other
H		4* 3 00	Accounts Payable - Current
MOHLTC		4* 3 06	Accounts Payable – Provincial Health Agency (PHA)
MOHLTC		4* 3 07	Accounts Payable - Cancer Care Ontario
MOHLTC		4* 3 10	Accounts Payable - Provincial MOHLTC
MOHLTC		4* 3 20	Accounts Payable - Trade
MOHLTC		4* 3 30	Accounts Payable - Capital Expenditures
MOHLTC		4* 3 40	Accounts Payable - Construction
MOHLTC		4* 3 50	Accounts Payable - Construction Holdback
MOHLTC		4* 3 52	Accounts Payable - OHIP Professional and Technical
MOHLTC		4* 3 70	Accounts Payable - GST/HST

Level 1: Current Assets “1” and Current Liabilities “4”

Level 2: Cash “1” and Accounts Payable Current “3”

Level 3: Detailed accounts

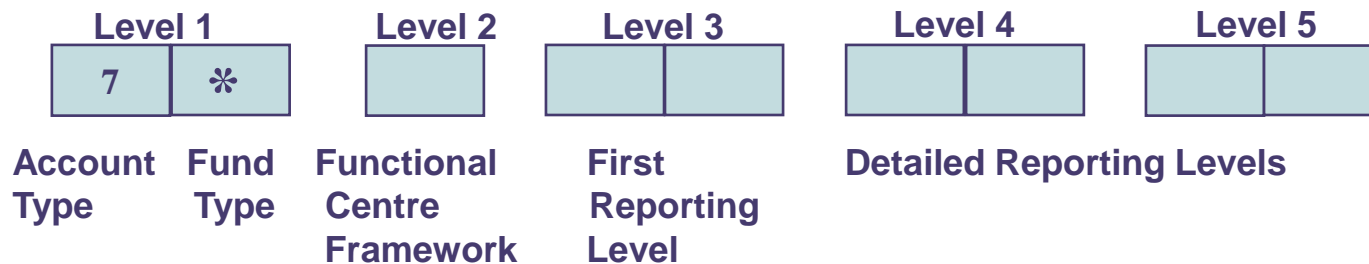
# Account Structure - *Functional Centre (FC)*



Functional Centres are always "7"

- 1 Administrative
- 2 Inpatient Nursing
- 3 Ambulatory Care
- 4 Diagnostic & Therapeutic
- 5 Community Services
- 7 Research
- 8 Education
- 9 Undistributed

# Account Structure - *Functional Centre (FC)*



Functional Centres are always "7"

- 1 Administrative
- 2 Inpatient Nursing
- 3 Ambulatory Care
- 4 Diagnostic & Therapeutic
- 5 Community Services
- 7 Research
- 8 Education
- 9 Undistributed

# Examples of Functional Centre Accounts

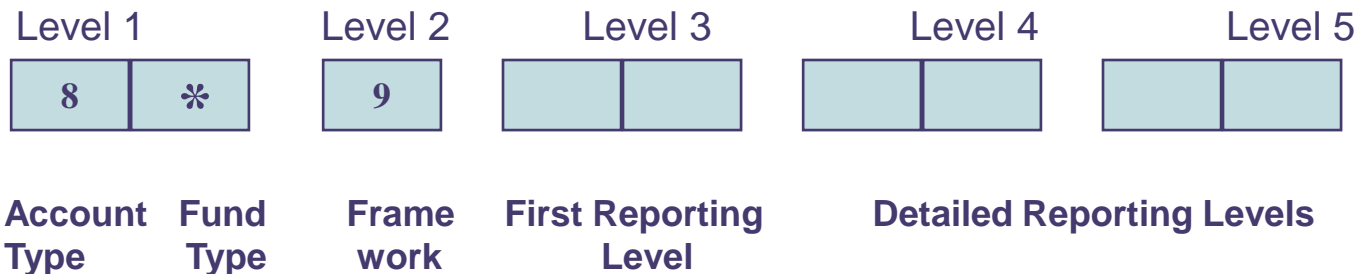
MOHLTC		7* 1 15	AS Finance	Level 3
		7* 1 15 10	AS Finance - General Accounting	Level 4
		7* 1 15 20	AS Finance - Payroll	Level 4
		7* 1 15 30	AS Finance - Accounts Receivable	Level 4
		7* 1 15 40	AS Finance - Accounts Payable	Level 4
		7* 1 15 50	AS Finance - Budget Control	Level 4
	ON	7* 1 15 60	AS Finance - Case Costing	Level 4
MOHLTC		7* 1 55	AS Plant Operation	Level 3
MOHLTC		7* 2 10	IP Medical Inpatient Services	Level 3
		7* 2 10 10	IP Medical – General	Level 4
		7* 2 10 20	IP Medical – Endocrinology	Level 4
		7* 2 10 25	IP Medical – Clinical Investigation	Level 4
		7* 2 10 30	IP Medical – Communicable Diseases	Level 4
		7* 2 10 35	IP Medical – Dermatology	Level 4
	ON	7* 2 10 44	IP Medical – Cardiology	Level 4
H		7* 2 76	IP MENTAL HEALTH AND ADDICTIONS	
MOHLTC	ON	7* 2 76 25	IP Mental Health – Acute	Level 4
H		7* 2 76 55	IP MENTAL HEALTH – FORENSIC	
MOHLTC	ON	7* 2 76 55 20	IP Mental Health – Forensic Provincial	Level 5
MOHLTC	ON	7* 2 76 55 40	IP Mental Health – Forensic Regional Secure	Level 5
MOHLTC	ON	7* 2 76 55 60	IP Mental Health – Forensic General Protected	Level 5
MOHLTC	ON	7* 2 76 90	IP Mental Health – Psychiatric Crisis Unit	Level 4

**Minimum reporting level is 3,4,5 depending on information needs**





# Account Structure *Accounting Centres (AC)*



Accounting Centres are always “8” and in Framework 9 – Undistributed (UD)

Used to record revenues and expenses that apply to the whole organization and not associated with an individual functional centre.

Funding Allocations from Ontario Health & MOH

Inpatient Revenue – National reporting requirement (Not in F/C)

Provision of Doubtful Accounts

Amortization – Land, Building, Building Service equipment (NOT Equip.)

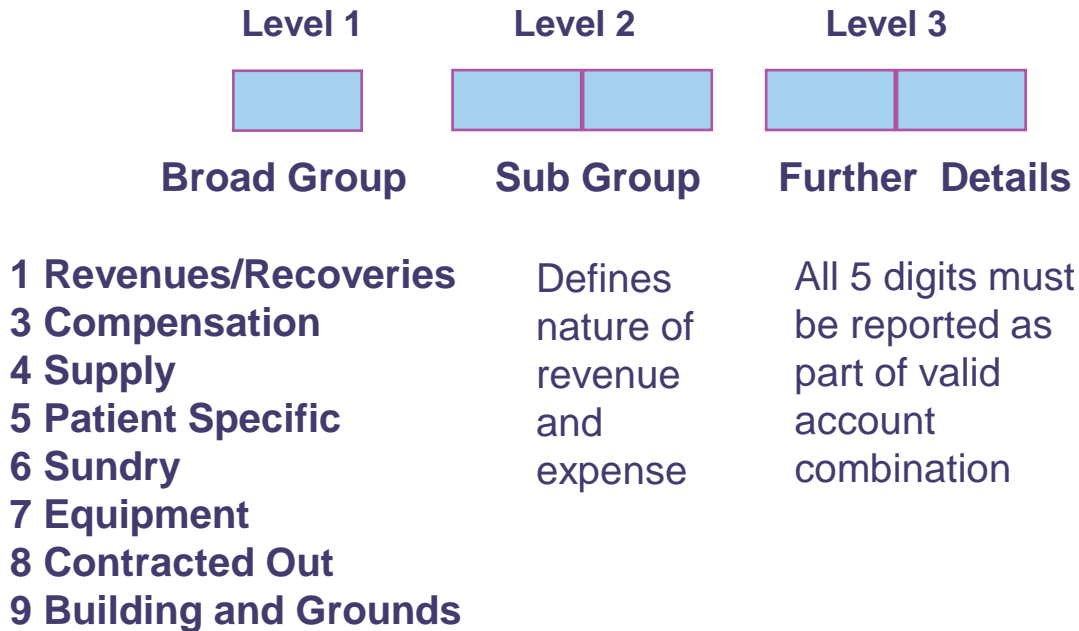
Employee Future benefits

Other Undistributed Revenue or Expense

# Examples of Accounting Centres

MOHLTC	ON	8* 9 11	UD Operating Grants from Ministry / OH
H		8* 9 15	UD INPATIENT/RESIDENT REVENUES
MOHLTC	ON	8* 9 15 10	UD Standard Ward Rev - Acute
MOHLTC	ON	8* 9 15 13	UD Standard Ward Rev - Mental Health
MOHLTC	ON	8* 9 15 15	UD Standard Ward Rev - Rehabilitation
MOHLTC		8* 9 15 20	UD Standard Ward Rev - Complex Continuing Care
H		8* 9 25	UD Provision for Doubtful IP/Resident Accounts (Bad Debts)
MOHLTC		8* 9 25 10	UD Standard Ward - Acute Care Bad Debts
MOHLTC		8* 9 25 13	UD Standard Ward - Mental Health Bad Debts
MOHLTC	ON	8* 9 25 15	UD Standard Ward - Rehabilitation Bad Debts
MOHLTC		8* 9 25 20	UD Standard Ward - Complex Continuing Care - Bad Debts
MOHLTC		8* 9 45	UD Other Undistributed Revenues
MOHLTC		8* 9 50	UD Amortization - Undistributed
MOHLTC		8* 9 60	UD Municipal Taxes
MOHLTC		8* 9 65	UD Employee Future Benefits Expense
MOHLTC		8* 9 90	AC Other Undistributed Expenses

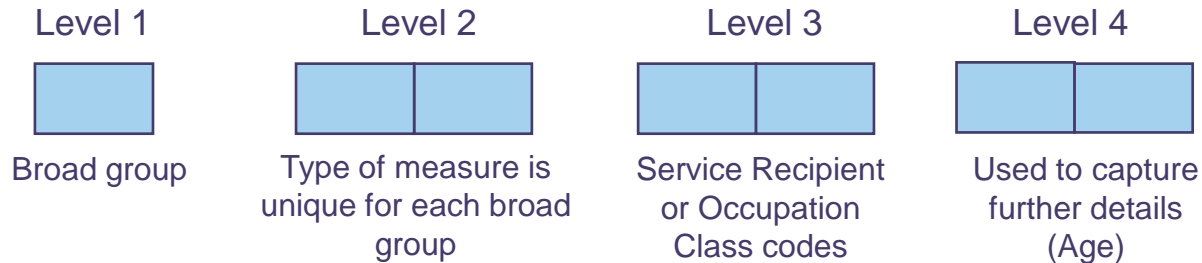
# Account Structure Financial Secondary Accounts



# Examples of Financial Secondary Accounts

MOHLTC	ON	1 10 04	Funding – Quality Based Procedures (QBP)
MOHLTC	ON	1 10 05	Funding – Health Based Allocation Model (HBAM) & GEM
MOHLTC	ON	1 10 06	Funding – Provincial Health Agency (PHA)
MOHLTC	ON	1 10 07	Funding - Cancer Care Ontario
MOHLTC	ON	1 10 08	Funding - PHA One Time
MOHLTC		3 50 10	UPP Employee Worked Compensation
MOHLTC		3 50 30	UPP Employee Benefit Compensation
MOHLTC		4 10 10	Supplies – Printing, Stationery & Office
MOHLTC		4 30 10	Supplies – Plant Operation – Purchased Steam or Heat
MOHLTC	ON	4 60 27	Prostheses – Joints – Hip Replacement
MOHLTC		4 60 60	Supplies – General Medical/Surgical
		4 60 61	Supplies – General Med/Surg - Dressings
MOHLTC	ON	4 60 80	Supplies – Personal Protective Equipment
MOHLTC		5 60 27	Prostheses – Joints – Hip Replacement
MOHLTC		6 50 40	Professional Fees - Legal
MOHLTC		7 10 10	Equipment Maintenance - External
MOHLTC	ON	8 05 10	Contracted-Out Non-Affiliated - Admin
MOHLTC		9 10 90	Service Contract – Waster Removal/Disposal

# Account Structure Secondary Statistical Accounts



- 1 Workload**
- 2 Staff Activity**
- 3 Earned Hours**
- 4 Service Recipient Activity**
- 5 Clinic/Client Activity**
- 6 Personnel Profile**
- 7 Functional Centre Profile**
- 8 Health Service Organization Profile**
- 9 Specialty and Priority Services (Ontario specific)**

All 7 digits must be reported as part of valid account combination

# Service Recipient Categories

ORGANIZATION'S INPATIENTS	ORGANIZATION'S CLIENTS/OUTPATIENTS	ORGANIZATION'S CLIENTS
11 Inpatient – Acute	21 Client/OP - Emergency	41 Residential - LTC Placement
12 Inpatient – Rehabilitation	22 Client/OP - Mandated Abstracted Day Surgery	45 Residential - Mental Health & Addictions
14 Inpatient – Mental Health Forensic	23 Client/OP - Mandated Medical (exclude Dialysis and Oncology)	46 Residential – Short Stay Interim
15 Inpatient - Mental Health	24 Client/OP - Clinics	47 Residential - Long Stay
16 Inpatient – Complex Continuing Care (CCC)	25 Client/ OP - Mental Health & Addictions	48 Residential - Short Stay Respite
17 Inpatient – ELDCAP	26 Client/OP – Mental Health Forensic	49 Residential - Short Stay Convalescent
	27 Client/OP - Dialysis	80 Community Support Services (CSS)
	28 Client/OP - Oncology	86 Community Health Centres (CHC)
	29 Client/OP - Non - Hospital Location	90 CCAC Summary Level (for selected statistics)
		91 In-Home Clients - Acute
		92 In-Home Clients - Rehabilitation
		93 In-Home Clients - Maintenance
		94 In- Home Clients - Long Term Support
		95 In-Home Clients - End of Life
		99 Community - Service Recipient Not Yet Categorized
	<b>PATIENTS FROM OTHER ORG</b>	<b>PATIENTS FROM OTHER ORG</b>
	30 Referred In - With Recovery	30 Referred In - With Recovery
		39 Referred In - No Recovery (CCAC)

NO HEALTH RECORD		NO HEALTH RECORD	
60	Service Recipient not uniquely identified	60	Service Recipient not uniquely identified
65	Mental Health & Addictions Service Recipient not uniquely identified		

# Occupational Class Codes

4th & 5th digits Occupational Class	
11 RN	54 Psychometrist
12 RPN	55 Genetic Counselor
13 Nurse Manager	56 Recreation Therapist
14 Clinical Nurse Specialist	57 Child Life Worker
15 Nurse Educator	58 Kinesiologist
16 Nurse Practitioner	59 Youth Worker
17 Infection Prevention and Control Professionals (ICPs) RN	60 Other Therapist
21 Technologist	61 Other Therapy Assistant
22 Technician	62 Gerontologist
23 Diagnostic (Dx) Assistant	63 Paramedic
24 Infection Prevention & Control Professionals (ICPs) Other	71 Professional not uniquely identified
30 RAI Coordinator (LTCH only)	72 Regulated not uniquely identified
41 Respiratory Therapist	73 Unregulated not uniquely identified
42 Pharmacist	74 Students (paid)
43 Pharmacy Technician	75 Personal Support Worker (PSW)
44 Dietitian/Clinical Nutritionist	80 Chiropodist
45 Physiotherapist	81 Naturopath
46 Physiotherapist Assistant	82 Massage Therapist
47 Occupational Therapist	83 Dental Hygienist
48 Occupational Therapist Assistant	84 Midwife
49 Audiologist	91 Physician
50 Speech Language Pathologist	92 Psychiatrist
51 Social Worker	93 Physician Assistant
52 Addiction Counselor	94 Dentist
53 Psychologist	

# Examples of Statistical Secondary Accounts

MOHLTC	ON	107 ** 10	Medical Imaging SR WorkLoad - Radiography
	ON	107 ** 16	Med. Imaging SR WL - X-Ray Head
	ON	107 ** 22	Med. Imaging SR WL - X-Ray Pelvic/ Lower Extremities
	ON	107 ** 30	Med. Imaging SR WL - X-Ray Vascular System
MOHLTC	ON	107 ** 34	Med. Imaging SR WorkLoad - Computed Tomography
MOHLTC	ON	242 10 00	Kg Clean Laundry Issued - By Facility for Facility
MOHLTC	ON	242 30 00	Kg Clean Laundry Issued – Contracted-Out
MOHLTC		350 10 00	Earned Hours - UPP Employee Worked Hours
MOHLTC		350 30 00	Earned Hours - UPP Employee Benefit Hours
MOHLTC	ON	401 ** 40	Inpatient/Resident Admissions - Adult
MOHLTC	ON	401 ** 60	Inpatient/Resident Admissions - Pediatric
MOHLTC	ON	401 ** 80	Inpatient/Resident Admissions - Newborn
MOHLTC	ON	635 ** 11	Earned Hours Details UPP ** Full Time wkd-overtime
MOHLTC	ON	635 ** 12	Earned Hours Details UPP ** Full Time wkd-exclude overtime
MOHLTC	ON	712 ** 00	Capacity Service Recipient - Physical - Inpatient Beds
MOHLTC	ON	723 86 10	Capacity OP - Dialysis Stations – Operating
MOHLTC	ON	820 20 12	Employees by Union Affiliation – CUPE, Clerical



# Putting It Together

F 41 320 Accounts Payable Trade

F 71 155 43010 Plant Operations Purchased Steam/Heat

F 71 21044 35010 Medical Cardiology UPP Worked Salaries

F 71 21044 35030 Medical Cardiology UPP Benefit Salaries

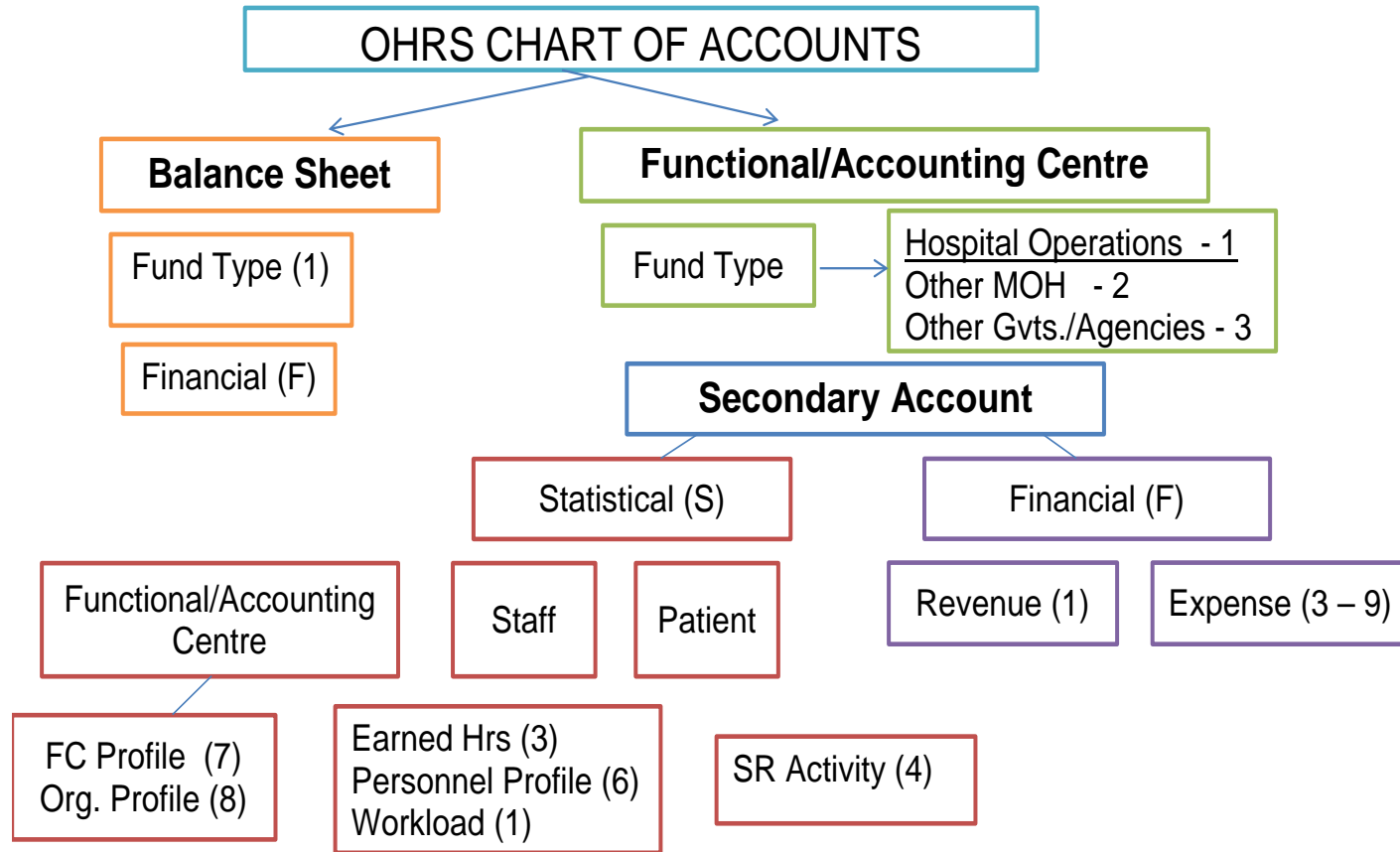
S 71 21044 3501000 Medical Cardiology UPP Worked Hours

S 71 21044 3503000 Medical Cardiology UPP Benefit Hours

S 71 21044 4011140 Medical Cardiology Acute Admissions

F 81 911 11006 Operating Grants Funding PHA

# Navigating the Account Structure



# Chart of Accounts Questions

What is the balance sheet account number for Inventory – Drugs?

- F 11 565

Would you report this account in your MIS Trial Balance?

- No

- Reporting level is F 11 500

# Chart of Accounts Questions

What are the compensation financial and statistical accounts that would be used to report the use of agency nursing staff in the Inpatient Surgical Oncology Unit?

- F 71 22066 35090
- S 71 22066 3509000

Would you report these accounts in your MIS Trial Balance?

- Yes

# OHRS Framework – Roll-Ups

Roll-ups are embedded in the chart of accounts

- Total Inpatient Nursing Costs
  - F 71 2\* 3\* - 9\*
- Total Inpatient Nursing Compensation Costs
  - F 71 2\* 3\*
- Total Medical/Surgical Supply Costs
  - F 71 1\* - 9\* 460\* & 560\*
  
- Total Compensation Paid Hours
  - S 71 1\*- 9\* 3\*
- Total Sick Paid Hours
  - S 71 1\*- 9\* 63\*\*\*\*3

# Roll-Up Questions

How would you pull total equipment costs incurred by your hospital?

– F 71 1\* - 9\* 7\*

How would you pull equipment costs for IT?

– F 71 125\* 7\*

# Review and Discussion



# Homework

Familiarize yourself with the OHRS Chart of Accounts, compare your internal chart of accounts to the OHRS & review today's presentation.