Hospital Financial Performance Indicators

1999–2000 to 2002–2003

Canadian MIS Database

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Highlights

- All provinces/territories except Prince Edward Island, Manitoba, British Columbia, the Yukon Territory and Northwest Territories have a total margin of zero or less. British Columbia reported the highest total margin (1.3%) while Quebec reported the lowest at -3.5%. The 2002–2003 weighted average value for this indicator was -1.0%, which suggests that across Canada, hospital expenditure has exceeded hospital revenues.
- Current ratio for 2002–2003 varies from a high of 1.3 in Manitoba and Alberta to a low of 0.4 in Newfoundland and Labrador. The average for 2002–2003 was 0.9.
- Administrative expense as a percentage of total expense declined by more than 8% from 6.5% in 2000–2001 to 5.9% in 2002–2003. Quebec and Prince Edward Island reported the highest percentages at 8.6% and 9.2% respectively, while Alberta had the lowest (3.1%).
- The average amount spent to operate information systems, as a percentage of total expense is 2.0%. The close grouping of all provincial/territorial values suggests that data has been reported more consistently in recent years and that data quality is improving.
- The average cost per weighted case in 2002–2003 was $3,932. This indicator ranges from a low of $3,651 in Ontario to a high of $5,321 in Newfoundland and Labrador.
- On average, unit-producing personnel in patient care functional centres work 61.8% of all hospital worked hours. There is little variation for this indicator across provinces for each year.
- The average for nursing inpatient services unit-producing personnel worked hours per weighted case for 2002–2003 was 39.9 hours.
- Diagnostic services unit-producing personnel worked hours per weighted case had an average value of 1.2 hours in 2002–2003.
- Clinical Laboratory services unit-producing personnel worked hours per weighted case had an average value of 2.0 hours in 2002–2003.
- Pharmacy unit-producing personnel worked hours per weighted case had an average value of 2.2 hours in 2002–2003.
- The average age of equipment ranges from 15.7 years old in Saskatchewan to 4.4 years old in the Yukon. The average value for this indicator in 2002–2003 was 8.8 years. Data quality issues still appear to affect the results for this indicator in 2002–2003.

Executive Summary

The Canadian MIS Database (CMDB) is the national data source for financial and statistical information about hospitals and health regions. The data collected in the CMDB is structured according to the national data standard, *Guidelines for Management Information Systems in Canadian Health Service Organizations* (MIS Guidelines), a standardized framework for collecting and reporting financial and statistical data on the day-to-day operations of health service organizations. These standards have been implemented in most provinces and territories across Canada.

Understanding how hospital financial information changes over time is critical to evaluating hospital performance. Currently, indicator results have been calculated for four years at the provincial/territorial level. Fiscal year 2002–2003 represents the third year that regional level results have been produced.

It is important that this report be viewed as a step in establishing national performance indicators that describe certain components of the Canadian health care system and promote the use of this information for policy development and evaluation. In recent years, CIHI has been involved in several data quality activities with provinces, territories and regions/hospitals that are having a positive impact on data quality. Despite these efforts there is a need for a continued commitment by ministries and health regions/hospitals to the MIS Guidelines and compliance with national CMDB reporting standards. More than half of the provincial/territorial data used in this report have been rated with a warning that data should only be used with major restrictions and as a result, readers should be cautioned when interpreting the results of this report.

Several provinces have initiated or carried out performance measurement projects independently, but a cohesive national picture is lacking. The aim of this report is to continue the process of developing a national view of hospital financial performance across provinces and territories.

The selected indicators aim to measure the following concepts: financial viability, liquidity, corporate efficiency, cost of hospital outputs, deployment of human resources and capital asset management. Indicators are provided at the regional level, but provincial/territorial weighted average values are used for the analysis.[1] The indicators selected for inclusion in this report are:

1. Provincial/Territorial and National weighted averages for 1999–2000 to 2001–2002 have been restated in order to conform to changes made to the indicator methodology for 2002–2003.

Table 1. Average Indicator Values, Canada, 1999–2000 to 2002–2003

Indicator	1999–2000 Average	2000–2001 Average	2001–2002* Average	2002–2003 Average	Unit of Analysis
Financial Viability					
Total Margin	-0.1	-0.4	-1.8	-1.0	Legal Entity
Liquidity					
Current Ratio	1.1	1.1	1.0	0.9	Legal Entity
Corporate Efficiency					
Administrative Expenses as a Percentage of Total Expenses	6.4%	6.5%	6.1%	5.9%	Legal Entity
Information Systems Expenses as a Percentage of Total Expenses	2.0%	2.0%	2.0%	2.0%	Legal Entity
Cost of Hospital Outputs					
Cost per Weighted Case	N/A	$3,115	NR	$3,932	Hospital
Deployment of Human Resources					
Unit-producing Personnel Worked Hours for Patient Care Functional Centres as a Percentage of Total Worked Hours	61.9%	62.0%	61.8%	61.8%	Hospital
Nursing Inpatient Services Unit-producing Personnel Worked Hours per Weighted Case	N/A	36.0	NR	39.9	Hospital
Diagnostic Services Unit-producing Personnel Worked Hours per Weighted Case	N/A	1.1	NR	1.2	Hospital
Clinical Laboratory Unit-producing Personnel Worked Hours per Weighted Case	N/A	2.0	NR	2.0	Hospital
Pharmacy Unit-producing Personnel Worked Hours per Weighted Case	N/A	1.9	NR	2.2	Hospital
Capital Asset Management					
Average Age of Equipment	9.4	9.5	9.3	8.8	Legal Entity

NR = Not Reported

N/A = Not Available

Note: * Indicators using weighted cases as a denominator are excluded for 2001–2002 because the staggered implementation of ICD-10-CA and CCI by provinces and territories has resulted in weighted case values that are not comparable between jurisdictions.

Source: Canadian Institute for Health Information.

Decision-makers and health care stakeholders need hospital financial performance measures to assess the performance of the system and to ensure its long-term viability.

This report contributes to hospital financial performance measurement in Canada by calculating system-wide measures of financial performance using data from the CMDB. Data quality issues and gaps in the data contained in the CMDB continue to make reporting on these indicators problematic.

In order to produce more meaningful information in the future, it is important that CIHI, hospitals, regions and provincial/territorial governments continue to work collaboratively on improving the overall quality of data reported to provincial/territorial databases and to the CMDB.

In recent years, some data quality improvements have occurred; however, this report reveals that more work is required. The extent of data quality issues varies across the provinces and territories.

As a result, the following recommendations are proposed:

1. CIHI, the ministries of health and health regions/hospitals must continue to work collaboratively to improve the quality of the financial and statistical data reported to the CMDB by:
    - Requiring the appropriate use of the MIS Guidelines as the standard for the collection of data.
    - Submitting standardized financial and non-financial data, according to the CMDB minimum reporting requirements. Where possible, additional detailed data would be desirable to facilitate more detailed analysis.
    - Submitting finalized data by the annual reporting deadline in order to improve the timelines of indicator comparisons.
    - Submitting data in the correct data format as outlined by the CMDB Technical Reporting Specifications Document.

2. Indicator values at the regional level should continue to be reported on an annual basis.

Introduction

Part of the mandate of the Canadian Institute for Health Information (CIHI) is to provide and coordinate the dissemination of accurate and timely data and information required for effectively managing the Canadian health system. CIHI collects financial and statistical information about hospitals and health regions in the Canadian MIS Database (CMDB), which provides comparable information across the country that can be used, among other things, to evaluate health care services. The data collected in the CMDB is structured according to the national data standard, *Guidelines for Management Information Systems in Canadian Health Service Organizations (MIS Guidelines)*, a standardized framework for collecting and reporting financial and statistical data on the day-to-day operations of health service organizations. These standards have been implemented in most provinces and territories across Canada.[2]

Understanding how hospital financial information changes over time is critical to evaluating hospital performance. *Canadian MIS Database, Hospital Financial Performance Indicators, 1999–2000 to 2002–2003* reports on regional level hospital financial performance in 2002–2003. This report is an update to information previously reported in *Canadian MIS Database, Moving Toward the Reporting of Hospital Financial Performance Indicators 1999–2000 to 2001–2002.* CIHI will continue to monitor the ongoing feasibility of using data from the CMDB to produce and report any additional indicators.

The indicators that are used in this report are:

1. Total Margin;
2. Current Ratio;
3. Administrative Expense as a Percentage of Total Expense;
4. Information Systems as a Percentage of Total Expense;
5. Cost per Weighted Case;
6. Unit-producing Personnel Worked Hours for Patient Care Functional Centres as a Percentage of Total Worked Hours;
7. Nursing Inpatient Services Unit-producing Personnel Worked Hours per Weighted Case;
8. Diagnostic Services Unit-producing Personnel Worked Hours per Weighted Case;
9. Clinical Laboratory Unit-producing Personnel Worked Hours per Weighted Case;
10. Pharmacy Unit-producing Personnel Worked Hours per Weighted Case; and
11. Average Age of Equipment.

Provincial and territorial data submitted to the CMDB is reviewed for quality using the processes described in Appendix A—Methodological Notes. Table 24 lists the data quality assessments that have been assigned to each province and territory by applying CIHI's data quality framework. More than half of the provincial and territorial data submissions

2. Saskatchewan implemented the MIS Guidelines beginning April 1, 2002 and Quebec has implemented its own provincial reporting standards that are mapped to the MIS Guidelines.

have been rated with a warning that data can only be used with major restrictions and as a result, readers are cautioned when interpreting the results of this report.

For this reason, it is important to note that this report should not be treated as a benchmarking study or a balanced scorecard. Rather, it should be viewed as part of a larger process in establishing national performance indicators that describe certain components of the Canadian health care system and promote the use of this information for policy development and evaluation. The report also reveals the need to continue to improve the quality of financial and statistical data reported to the CMDB by health service organizations in Canada. It points to the need for an ongoing commitment by ministries of health, health regions, hospitals and functional center managers to consistently apply the MIS Guidelines and to comply with national CMDB minimum reporting standards.

Since publishing *Canadian MIS Database, Moving Toward the Reporting of Hospital Financial Performance Indicators 1999–2000 and 2000–2001*, CIHI has noted substantial effort on the part of provinces and territories to improve the quality of data being reported to the CMDB.

CIHI has introduced corporate initiatives to improve the quality of all of its data holdings including the CMDB. These data quality initiatives include:

- The redevelopment of CIHI's data quality framework. In turn, data quality reporting from the CMDB to the provincial/territorial data suppliers is also in redevelopment in order to ensure these reports comply with the new data quality framework;
- Development of a method to assess the compliance of data submitted to the CMDB with the MIS Guidelines; and
- Development of a series of Provincial/Territorial Data Quality Reports by CIHI and Statistics Canada to be presented to the Provincial/Territorial Deputy Ministers of Health. The CMDB was chosen as one of the pilot databases from CIHI for this initiative and in time all databases from CIHI will participate in these reports.

Several organizations, including CIHI, have produced or collaborated on reports that include financial performance indicators that are similar to those found in this report. Examples include reports by provincial ministries of health, *CIHI/Hay Group Benchmarking Comparison of Canadian Hospitals and Hospital Report 2003: Acute Care*.[3] As the specific purpose of each report differs, the methodologies used to calculate similarly named indicators may not be the same for each report. Readers need to be mindful of the different methodologies when deciding which indicator values best fit their needs. The methodologies used to calculate the indicators in this report are explained in Appendix A—Methodological Notes. For additional information please contact CMDB staff at CIHI by phone (613) 241-7860, fax (613) 241-8120 or email cmdb@cihi.ca.

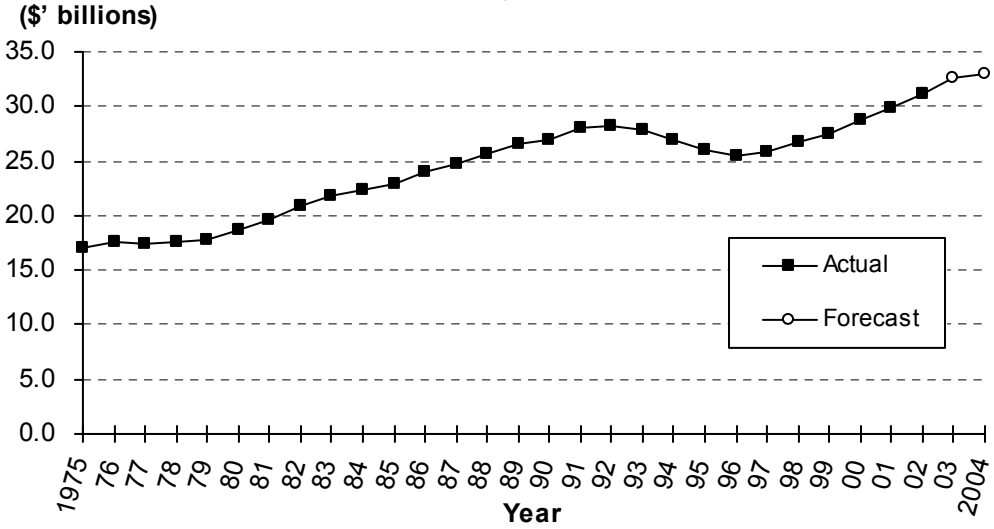
3. *Hospital Report, Acute Care, 2003* is a collaboration between the Ontario Hospital Association, the Ontario Ministry of Health and Long-Term Care, the University of Toronto and the Canadian Institute for Health Information.

Section 1: Hospitals in Canada

Total Hospital Expenditure

From 1975 to 1980, growth in total hospital expenditure, adjusted for inflation,[4] is relatively flat (Figure 1). From 1980 to 1992, hospital spending increased on average each year by 3.5%. From 1992 to 1996, a period of determined fiscal restraint by government, hospital expenditure declined by an average 2.4% per year. During the following eight-year period from 1996 to 2004, the growth in hospital expenditure approached the average it had been in the 1980's and early 1990's at 3.2% per year.

Figure 1. Total Hospital Expenditure, Constant 1997 Dollars, Canada, 1975 to 2004

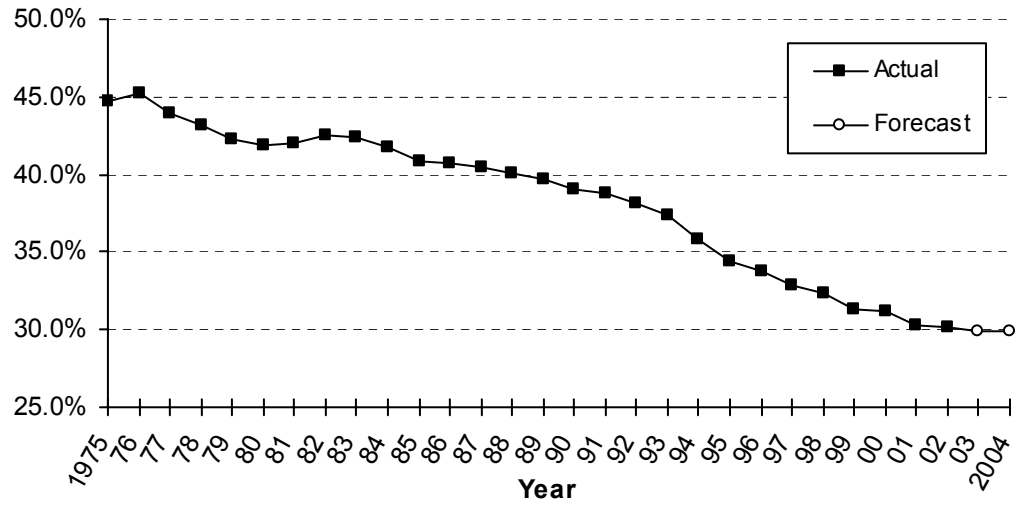


Source: Canadian Institute for Health Information.

Despite increased growth in hospital spending, it has not been growing as quickly as other categories of health expenditure. Consequently, hospital expenditure as a share of total health expenditure has been falling from a high of 45.2% of total expenditure in 1976 to an expected low of 29.9% in 2003 and 2004, a drop of over 15 percentage points (Figure 2). In 2004 it is forecast that Canada will spend $38.9 billion on hospitals, accounting for 29.9% of total expenditure (see Figure 3).

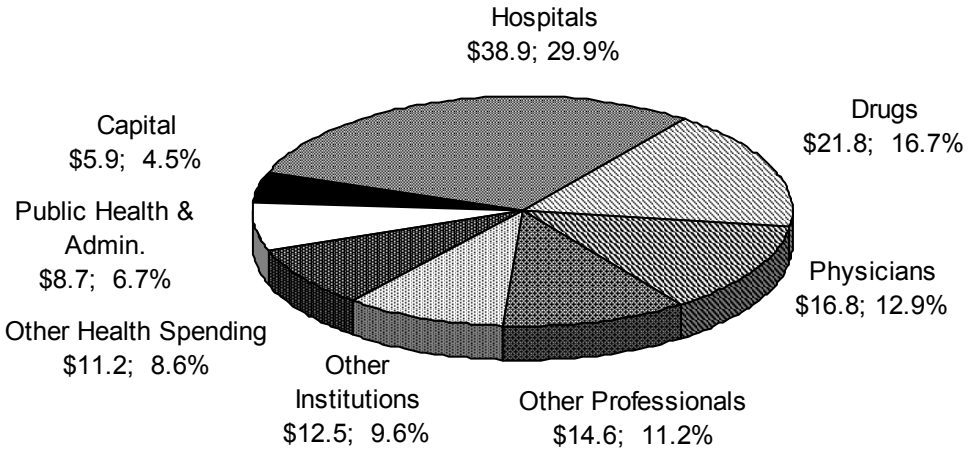
4. Expressed in constant 1997 dollars using the implicit price indices for government current expenditures. See description of Constant Dollar Calculation in Appendix A—Methodological Notes.

Figure 2. Hospital's Share of Total Health Expenditure, Canada, 1975 to 2004



Source: Canadian Institute for Health Information.

Figure 3. Total Health Expenditure by Use of Funds, Canada, 2004 ($' billions)



Source: Canadian Institute for Health Information.

Section 2: System Characteristics

Hospital services are delivered through a variety of organizational structures. Some hospitals serve small rural communities, while others are much more specialized and may have affiliations with academic institutions. Table 2 illustrates how provinces and territories have chosen to organize and manage hospitals.

Almost all hospitals in Canada operate as public not-for-profit entities. Public hospitals can be owned by a voluntary lay group, religious organization, a city, county, municipality or other municipal government, by regional or district authorities or by a branch, division, agency or department of a provincial or territorial government.

In 2002–2003 there were 12 privately owned hospitals and 4 hospitals owned by the Federal Government. Combined, these 16 hospitals represent less than 3% of all Canadian hospitals.

Table 2. Number of Hospital and Regional Organization Structures, by Province and Territory, 1999–2000 to 2004–2005

Province/ Territory	Type of Organization	1999–2000	2000–2001	2001–2002	2002–2003	2003–2004	2004–2005
N.L.	Regional Health Boards and Corporations	8	8	8	8	8	8
P.E.I.	Regional Health Authorities	5	5	5	5	5	5
N.S.	Regional Health Boards	8	5	10	10	10	10
N.B.	Regional Hospital Corporations	8	8	8	–	–	–
	Regional Health Authorities	–	–	–	8	8	8
Que.	Hospitals	98	94	95	94	94	94
	Regional Health and Social Service Boards	18	18	18	18	18	18
Ont.	Hospitals	198	180	179	175	171	168
	District Health Councils	16	16	16	16	16	16
Man.	Regional Health Authorities	12	12	12	11	11	11
Sask.	Regional Health Authorities	33	33	33	12	13	13
Alta.	Regional Health Authorities	19	19	19	19	19	19
B.C.	Regional Health Boards	17	18	18	5	5	5
	Community Health Councils	33	33	33	–	–	–
	Provincial Health Services Authority	–	–	–	1	1	1
	Health Service Delivery Area	–	–	–	16	16	16
Y.T.	Hospitals	2	2	2	2	2	2
N.W.T.	Hospitals	5	5	5	4	7	8
Nun.	Hospitals	1	1	1	1	1	1

Source: Canadian Institute for Health Information.

The number of facilities that provide hospital care have remained fairly constant since 1999-2000. However, regionalization, hospital mergers and amalgamations brought about by restructuring have in general created fewer, but larger, legal entities that administer Canada's hospital facilities. Changes in the number of hospitals and hospital beds by jurisdiction, type of service and by peer groups from 1999–2000 to 2002–2003 are presented in Tables 3 through 8.

Table 3 indicates that Ontario experienced a large decline in the number of hospitals in fiscal year 2000–2001, where the number of facilities decreased from 198 to 180. This was mainly due to mergers and amalgamations. Most provincial and territorial authorities also reduced the bed compliments from 1999–2000 to 2002–2003, with the largest decline occurring in 2000–2001 (Table 4).

Table 3. Hospitals, by Province/Territory and Canada, 1999–2000 to 2002–2003

Year	N.L.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Y.K.	N.W.T.	Nun.	Canada
						(number of hospitals)								
1999–2000	32	7	35	30	98	198	82	74	114	102	2	5	1	**780**
2000–2001	32	7	35	30	94	180	82	72	111	100	2	5	1	**751**
2001–2002	33	7	35	30	95	179	82	72	109	100	2	5	1	**750**
2002–2003	32	7	36	30	94	175	81	71	109	102	2	4	1	**744**

Source: Canadian Institute for Health Information.

Table 4. Hospital Beds, by Province/Territory and Canada, 1999–2000 to 2002–2003

Year	N.L.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Y.K.	N.W.T.	Nun.	Canada
						(number of hospital beds)								
1999–2000	2,451	494	3,461	4,014	32,011	36,248	5,053	4,279	12,242	18,616	59	254	34	**119,216**
2000–2001	2,409	494	3,400	4,014	32,629	33,579	5,095	3,813	11,148	18,318	61	254	34	**115,248**
2001–2002	2,460	474	3,556	4,014	32,303	33,611	5,530	3,813	10,816	18,270	61	257	34	**115,199**
2002–2003	2,356	474	3,738	4,014	31,763	34,308	5,390	3,804	10,519	18,402	59	243	34	**115,104**

Source: Canadian Institute for Health Information.

The hospital service type provides a high level categorization of the primary services provided by the facility. The number of hospitals and the bed complements from 1999–2000 to 2002–2003 grouped by service type are presented in Tables 5 and 6. The most common type of facility in Canada is a general hospital with long-term care units. These facilities are general hospitals providing primary care for short-term treatment, as well as containing a separate unit or building for patients requiring longer stay.

Table 5. Hospitals, by Type of Service, 1999–2000 to 2002–2003

Year	General	General With Long-Term Care	Pediatric	Psychiatric–Short-Term	Psychiatric–Long-Term	Other Specialty	Rehabilitation	Extended Care/Chronic	Other	Total
					(number of hospitals)					
1999–2000	281	393	6	11	25	12	15	37	0	780
2000–2001	258	394	6	10	19	13	14	37	0	751
2001–2002	251	403	6	9	19	13	13	36	0	750
2002–2003	245	403	6	9	19	13	14	35	0	744

Source: Canadian Institute for Health Information.

Table 6. Hospital Beds, by Type of Service, 1999–2000 to 2002–2003

Year	General	General With Long-Term Care	Pediatric	Psychiatric–Short–Term	Psychiatric–Long-Term	Other Specialty	Rehabilitation	Extended Care/Chronic	Other	Total
					(number of hospital beds)					
1999–2000	21,513	75,799	1,482	1,511	9,194	951	2,381	6,385	0	119,216
2000–2001	20,111	73,938	1,572	1,477	7,845	1,731	2,101	6,473	0	115,248
2001–2002	17,383	76,766	1,521	1,319	7,683	1,754	2,134	6,639	0	115,199
2002–2003	16,966	77,450	1,460	1,315	7,293	1,703	2,237	6,680	0	115,104

Source: Canadian Institute for Health Information.

Hospital comparisons by peer groups, or by size and composition, are another common method of analyzing hospital information. Peer groups are defined using three specific variables; whether the facility is a special pediatric facility, whether the facility is designated as a teaching hospital and finally by the number of approved hospitals beds. The number of hospitals and beds by peer group is presented in Tables 7 and 8.

The peer group of greatest volume is the small hospital peer group (less than 50 beds) representing approximately 45% of hospitals in 2002–2003 (Table 7). However, these hospitals account for less than 7% of hospitals beds in 2002-2003. Teaching hospitals account for the largest number of beds, approximately 28% in 2002–2003, but only 7% of the total hospital volume.

Table 7. Hospitals, by Peer Group, 1999–2000 to 2002–2003

Year	Less Than 50 Beds	Between 50 and 99 Beds	Between 100 and 199 Beds	Between 200 and 299 Beds	Between 300 and 399 Beds	Over 400 Beds	Pediatric Hospitals	Teaching Hospitals (Excluding Pediatric)	Total
				(number of hospitals)					
1999–2000	353	124	105	62	26	47	6	57	780
2000–2001	358	112	97	52	23	48	6	55	751
2001–2002	334	133	97	53	23	49	6	55	750
2002–2003	334	127	91	56	29	47	6	54	744

Source: Canadian Institute for Health Information.

Table 8. Hospital Beds, by Peer Group, 1999–2000 to 2002–2003

Year	Less Than 50 Beds	Between 50 and 99 Beds	Between 100 and 199 Beds	Between 200 and 299 Beds	Between 300 and 399 Beds	Over 400 Beds	Pediatric Hospitals	Teaching Hospitals (Excluding Pediatric)	Total
				(number of hospital beds)					
1999–2000	8,567	8,423	14,873	15,153	8,804	28,823	1,482	33,091	119,216
2000–2001	8,370	7,685	13,765	12,867	7,725	28,890	1,572	34,374	115,248
2001–2002	7,694	9,405	13,696	13,165	7,752	29,182	1,521	32,784	115,199
2002–2003	7,731	9,090	12,648	13,716	9,805	28,213	1,460	32,441	115,104

Source: Canadian Institute for Health Information.

Hospital Financial and Statistical Data, by Province/Territory and Canada

An overview of health region/hospital financial and statistical data for fiscal years 1999–2000 to 2002–2003 is presented in Tables 9 through 22. Tables 9 through 15 compare expenses and statistics by province and territory while Tables 16 through 22 compare expenses and statistics by peer group. Caution should be exercised when comparing figures from year to year in all tables since the number of reporting hospitals changes from year to year and across all jurisdictions.

Table 9. Total Hospital and Health Region Expense Net of Recoveries, by Province/Territory and Canada, 1999–2000 to 2002–2003

Year	N.L.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Y.T.	N.W.T	Nun.	Canada
							($' 000,000)							
1999–2000	593.6	98.1	989.7	852.0	6,325.9	9,839.7	1,248.4	1,284.3	2,754.4	4,907.8	19.6	---	---	28,913.5
2000–2001	647.1	103.4	996.2	885.0	6,728.6	10,791.8	1,523.9	965.6	3,191.4	5,580.5	20.7	---	---	31,434.2
2001–2002	721.6	109.2	1,135.5	962.4	7,178.4	11,942.8	1,542.6	938.3	3,616.1	6,255.2	22.2	44.6	---	34,424.1
2002–2003	802.9	129.8	1,189.4	1,014.2	7,442.2	13,408.1	1,667.1	1,248.0	3,739.4	6,604.4	22.8	62.7	---	37,268.3
							(annual percentage change)							
1999–2000	---	---	---	---	---	---	---	---	---	---	---	---	---	---
2000–2001	9.0	5.3	0.7	3.9	6.4	9.7	22.1	-24.8	15.9	13.7	5.9	---	---	8.7
2001–2002	11.5	5.6	14.0	8.7	6.7	10.7	1.2	-2.8	13.3	12.1	7.2	---	---	9.5
2002–2003	11.3	18.9	4.7	5.4	3.7	12.3	8.1	33.0	3.4	5.6	2.8	40.6	---	8.3
							($ per capita adjusted for non-reporting)							
1999–2000	1,179	719	1,057	1,135	895	914	1,092	1,430	993	1,348	769	---	---	1,008
2000–2001	1,300	758	1,066	1,180	930	951	1,331	1,108	1,090	1,451	851	---	---	1,057
2001–2002	1,410	798	1,217	1,284	974	1,043	1,346	1,119	1,306	1,551	920	2,176	---	1,145
2002–2003	1,578	947	1,271	1,351	1,010	1,124	1,450	1,354	1,222	1,613	909	2,054	---	1,206
							(number of hospitals reporting expenses net of recoveries)							
1999–2000	28	7	35	30	87	179	82	61	98	91	1	---	---	699
2000–2001	28	7	35	30	85	166	81	54	104	93	1	---	---	684
2001–2002	31	7	35	30	88	164	80	44	107	99	1	1	---	687
2002–2003	31	7	36	30	85	166	79	61	103	99	1	2	---	700
							(percent of total hospitals)							
1999–2000	87.5	100.0	100.0	100.0	88.8	90.4	100.0	82.4	86.0	89.2	50.0	---	---	89.6
2000–2001	87.5	100.0	100.0	100.0	90.4	92.2	98.8	75.0	93.7	93.0	50.0	---	---	91.1
2001–2002	93.9	100.0	100.0	100.0	92.6	91.6	97.6	61.1	98.2	99.0	50.0	20.0	---	91.6
2002–2003	96.9	100.0	100.0	100.0	90.4	94.9	97.5	85.9	94.5	97.1	50.0	50.0	---	94.1

Note: --- denotes data either not available or not applicable.

Source: Canadian Institute for Health Information.

In 2002–2003, hospital and health region expenses reported to the Canadian MIS Database is estimated to reach to $37.3 billion (Table 9). This represents approximately 94% of all hospitals in Canada. The number of reporting hospitals in this table and subsequent tables refers to the number of hospitals reporting to the CMDB the corresponding data element identified in the title of each table.[5]

Included as well, is the percentage of reporting hospitals (both public and private) to the total number of hospitals in each province, often referred to as a response rate. Response rates differ between provincial/territorial public hospitals and private hospitals (Table 27).

5. 94% response rate in Table 9 (2002–2003) represents the percentage of hospitals reporting expenses to the CMDB. Elsewhere in the report the total response rate for the CMDB in 2002–2003 is reported at 95%. The difference occurs because some facilities submitted only balance sheet information and no functional centre expenses.

In most provinces, all of the provincially funded public hospitals reported 2002–2003 data. In contrast, only 24% of private hospitals reported 2002–2003 data.

In 2002–2003, expenses per capita,[6] adjusted for non-reporting among the ten provinces, ranged from a high of $1,613 in British Columbia to a low of $947 in Prince Edward Island. There has been an increase in hospital expense per capita in most provinces from 1999–2000 to 2002–2003.

Internal recoveries have been netted against total expenses in order to eliminate the possibility of double counting expenses within an organization. For example, if an institution records the actual cost of clean linen in the linen functional centre and then allocates these costs to the consuming functional centres, the costs would be recorded twice within the organization.

Table 10. Hospital and Health Region Long-Term Debt, by Province/Territory and Canada, 1999-2000 to 2002–2003

Year	N.L.	P.E.I.	N.S.	N.B.	Que.	Ont.[1]	Man.	Sask.	Alta.	B.C.	Y.T.	N.W.T	Nun.	Canada
						($'000,000)								
1999–2000	-130.5	---	-143.8	-4.8	-1,362.5	-263.5	-266.1	-69.3	-20.8	-66.2	0.0	---	---	-2,327.6
2000–2001	-167.6	---	-4.4	-3.8	-1,350.7	-360.8	-377.5	-65.4	-15.9	-83.2	0.0	---	---	-2,429.4
2001–2002	-176.7	---	-0.1	-10.5	-1,493.6	-319.0	-349.8	0.0	-13.0	-96.8	0.0	0.0	---	-2,459.5
2002–2003	-184.1	---	-12.3	-15.1	-1,772.6	-275.7	-344.5	-82.8	-10.9	-115.3	0.0	-1.4	---	-2,814.6
						(annual percentage change)								
1999–2000	---	---	---	---	---	---	---	---	---	---	---	---	---	---
2000–2001	28.5	---	-97.0	-20.3	-0.9	36.9	41.9	-5.6	-23.5	25.7	---	---	---	4.4
2001–2002	5.4	---	-97.3	172.9	10.6	-11.6	-7.4	-100.0	-18.6	16.4	---	---	---	1.2
2002–2003	4.2	---	---	43.5	18.7	-13.6	-1.5	---	-16.0	19.1	---	---	---	14.4
						(number of hospitals and health regions reporting long-term debt)								
1999–2000	8	---	2	---	80	45	16	1	1	15	---	---	---	168
2000–2001	8	---	3	---	77	46	17	---	1	12	---	---	---	164
2001–2002	8	---	1	---	80	47	17	---	2	14	---	1	---	170
2002–2003	6	---	4	---	79	49	17	---	2	6	---	2	---	165
						(percent of total hospitals)								
1999–2000	25.0	---	5.7	---	81.6	22.7	19.5	1.4	0.9	14.7	---	---	---	21.5
2000–2001	25.0	---	8.6	---	81.9	25.6	20.7	---	0.9	12.0	---	---	---	21.8
2001–2002	24.2	---	2.9	---	84.2	26.3	20.7	---	1.8	14.0	---	20.0	---	22.7
2002–2003	18.8	---	11.1	---	84.0	28.0	21.0	---	1.8	5.9	---	50.0	---	22.2

Notes: --- denotes data either not available or not applicable.
1. Ontario figures exclude bonds issued by one of the province's teaching hospitals.

Source: Canadian Institute for Health Information.

Table 10 indicates that although only 165 of the 355 hospitals and health regions in Canada reported having any long-term debt in 2002–2003, the amount of long-term debt is estimated at $2,815 million in 2002–2003.

6. Per capita figures have been adjusted for non-reporting hospitals to improve comparability. For information on Per Capita Dollar calculation, see Appendix A—Methodological Notes.

Hospital activity levels are explored in Tables 11 through 15. Expenses per type of activity provide important direct cost data for policy-makers and can also promote standards for inter-provincial comparisons. Used in conjunction with population statistics, historical trends can be developed to provide indicators of service recipient growth or decline.

Table 11. Hospital Ambulatory Care Services Visits, by Province/Territory and Canada, 1999–2000 to 2002–2003

Year	N.L.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Y.T.	N.W.T	Nun.	Canada
							(' 000)							
1999–2000	919.6	---	1,412.3	1,285.2	9,596.0	14,683.4	1,197.3	613.7	3,605.0	2,838.7	23.0	---	---	36,174.2
2000–2001	146.3	---	1,423.5	1,380.8	10,101.2	14,985.5	1,275.8	391.1	4,048.7	3,063.9	---	---	---	36,816.8
2001–2002	768.3	---	1,654.1	1,353.8	10,049.9	15,485.6	1,232.2	498.7	4,070.7	2,819.3	25.2	64.1	---	38,022.0
2002–2003	648.4	---	1,589.8	1,445.2	10,032.9	16,311.4	1,249.9	379.0	3,872.0	3,015.1	25.2	48.5	---	38,617.5
							(annual percentage change)							
1999–2000	---	---	---	---	---	---	---	---	---	---	---	---	---	---
2000–2001	-84.1	---	0.8	7.4	5.3	2.1	6.6	-36.3	12.3	7.9	---	---	---	1.8
2001–2002	425.1	---	16.2	-2.0	-0.5	3.3	-3.4	27.5	0.5	-8.0	---	---	---	3.3
2002–2003	-15.6	---	-3.9	6.8	-0.2	5.3	1.4	-24.0	-4.9	6.9	0.0	-24.3	---	1.6
							(number of hospitals reporting ambulatory care services visits)							
1999–2000	23	---	24	24	85	170	80	42	93	71	1	---	---	613
2000–2001	6	---	24	24	87	157	80	12	99	77	---	---	---	566
2001–2002	21	---	35	26	82	157	77	16	103	80	1	1	---	599
2002–2003	13	---	33	26	81	160	74	12	85	79	1	1	---	565
							(percent of total hospitals)							
1999–2000	71.9	---	68.6	80.0	86.7	85.9	97.6	56.8	81.6	69.6	50.0	---	---	78.6
2000–2001	18.8	---	68.6	80.0	92.6	87.2	97.6	16.7	89.2	77.0	---	---	---	75.4
2001–2002	63.6	---	100.0	86.7	86.3	87.7	93.9	22.2	94.5	80.0	50.0	20.0	---	79.9
2002–2003	40.6	---	91.7	86.7	86.2	91.4	91.4	16.9	78.0	77.5	50.0	25.0	---	75.9

Notes: --- denotes data either not available or not applicable.
Ambulatory Care Services include Emergency, Day/Night Care, and Specialty/Private Clinics.

Source: Canadian Institute for Health Information.

Fluctuations in ambulatory care services visits in Newfoundland and Labrador, Nova Scotia and Saskatchewan can be seen in Table 11. These fluctuations are a direct result of hospitals reporting data to the CMDB that were not included in 2000–2001 submissions. Prince Edward Island and Nunavut have not included statistical reporting for any of the four years.

Fluctuations in the number of hospitals reporting Ambulatory Care Visits (Table 11) also appear in Emergency Visits (Table 12) and Day/Night Care Visits (Table 13). In most cases, data in 2002–2003 are more complete than the data reported in 2000–2001 and 2001–2002. This points to provincial/territorial efforts to improve the quality of the non-financial data they are reporting for hospitals.

Table 12. Hospital Emergency Visits, by Province/Territory and Canada, 1999–2000 to 2002–2003

Year	N.L.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Y.T.	N.W.T	Nun.	Canada
							(' 000)							
1999–2000	346.5	---	647.6	825.6	2,886.7	5,260.1	632.0	445.0	1,666.2	1,529.2	20.2	---	---	14,259.2
2000–2001	94.0	---	623.4	816.6	2,963.6	5,301.7	689.1	256.0	1,754.2	1,600.1	---	---	---	14,098.8
2001–2002	314.5	---	711.8	822.1	2,991.3	5,426.0	648.6	319.0	1,735.8	1,469.0	21.8	19.8	---	14,479.8
2002–2003	262.9	---	638.2	767.0	2,896.9	5,475.5	661.3	268.0	1,549.7	1,551.2	21.4	19.7	---	14,111.7
							(annual percentage change)							
1999–2000	---	---	---	---	---	---	---	---	---	---	---	---	---	---
2000–2001	-72.9	---	-3.7	-1.1	2.7	0.8	9.0	-42.5	5.3	4.6	---	---	---	-1.1
2001–2002	234.6	---	14.2	0.7	0.9	2.3	-5.9	24.6	-1.1	-8.2	---	---	---	2.7
2002–2003	-16.4	---	-10.3	-6.7	-3.2	0.9	2.0	-16.0	-10.7	5.6	-1.9	-0.7	---	-2.5
							(number of hospitals reporting emergency visits)							
1999–2000	19	---	23	23	72	140	77	38	90	68	1	---	---	551
2000–2001	4	---	23	24	71	136	76	11	97	71	---	---	---	513
2001–2002	17	---	32	25	72	136	74	16	100	77	1	1	---	551
2002–2003	11	---	30	25	72	135	73	12	84	77	1	1	---	521
							(percent of total hospitals)							
1999–2000	59.4	---	65.7	76.7	73.5	70.7	93.9	51.4	78.9	66.7	50.0	---	---	70.6
2000–2001	12.5	---	65.7	80.0	75.5	75.6	92.7	15.3	87.4	71.0	---	---	---	68.3
2001–2002	51.5	---	91.4	83.3	75.8	76.0	90.2	22.2	91.7	77.0	50.0	20.0	---	73.5
2002–2003	34.4	---	83.3	83.3	76.6	77.1	90.1	16.9	77.1	75.5	50.0	25.0	---	70.0

Note: --- denotes data either not available or not applicable.

Source: Canadian Institute for Health Information.

Table 13. Hospital Day/Night Care Visits, by Province/Territory and Canada, 1999-2000 to 2002–2003

Year	N.L.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Y.T.	N.W.T	Nun.	Canada
							(' 000)							
1999–2000	381.8	---	180.4	45.6	313.0	2,388.8	164.1	38.6	564.6	505.0	---	---	---	4,582.0
2000–2001	38.0	---	178.4	109.3	342.9	2,557.3	187.0	37.5	738.8	517.7	---	---	---	4,706.8
2001–2002	137.0	---	209.7	83.7	349.0	2,815.0	167.6	63.7	741.4	512.0	0.2	2.2	---	5,081.5
2002–2003	64.5	---	186.8	118.8	363.6	3,046.3	165.5	22.3	766.6	526.4	---	2.8	---	5,263.6
							(annual percentage change)							
1999–2000	---	---	---	---	---	---	---	---	---	---	---	---	---	---
2000–2001	-90.1	---	-1.1	139.6	9.6	7.1	13.9	-3.0	30.8	2.5	---	---	---	2.7
2001–2002	260.9	---	17.5	-23.4	1.8	10.1	-10.4	70.0	0.4	-1.1	---	---	---	8.0
2002–2003	-52.9	---	-10.9	41.9	4.2	8.2	-1.2	-65.0	3.4	2.8	---	24.6	---	3.6
							(number of hospitals reporting day/night care visits)							
1999–2000	17	---	20	9	61	108	19	9	35	40	---	---	---	318
2000–2001	2	---	21	10	61	108	17	5	39	44	---	---	---	307
2001–2002	9	---	26	9	59	112	14	8	46	44	1	1	---	329
2002–2003	6	---	25	11	63	113	13	4	31	39	---	1	---	306
							(percent of total hospitals)							
1999–2000	53.1	---	57.1	30.0	62.2	54.5	23.2	12.2	30.7	39.2	---	---	---	40.8
2000–2001	6.3	---	60.0	33.3	64.9	60.0	20.7	6.9	35.1	44.0	---	---	---	40.9
2001–2002	27.3	---	74.3	30.0	62.1	62.6	17.1	11.1	42.2	44.0	50.0	20.0	---	43.9
2002–2003	18.8	---	69.4	36.7	67.0	64.6	16.0	5.6	28.4	38.2	---	25.0	---	41.1

Note: --- denotes data either not available or not applicable.

Source: Canadian Institute for Health Information.

In several provinces and territories across all years, both inpatient days and admissions are being incorrectly recorded in functional centres outside of nursing inpatient services. To maintain consistency across jurisdictions, these tables include inpatient days and admissions from all functional centres with the exception of long-term care nursing/resident unit functional centre.

Table 14. Hospital Inpatient Days, by Province/Territory and Canada, 1999–2000 to 2002–2003

Year	N.L.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Y.T.	N.W.T	Nun.	Canada
							(' 000)							
1999–2000	440.0	---	892.3	873.8	6,716.2	8,849.3	1,229.1	952.6	1,997.1	2,703.4	13.9	---	---	24,667.6
2000–2001	66.6	---	773.8	867.3	6,857.5	8,453.9	1,228.9	805.8	2,053.7	2,849.8	14.0	---	---	23,971.3
2001–2002	561.7	---	851.0	856.7	6,693.5	8,634.0	1,175.9	774.6	2,058.1	2,629.8	13.7	19.1	---	24,268.0
2002–2003	447.2	---	888.0	842.2	6,585.0	9,073.3	1,186.7	746.9	2,206.2	2,705.0	13.6	0.0	---	24,694.1
							(annual percentage change)							
1999–2000	---	---	---	---	---	---	---	---	---	---	---	---	---	---
2000–2001	-84.9	---	-13.3	-0.7	2.1	-4.5	0.0	-15.4	2.8	5.4	1.1	---	---	-2.8
2001–2002	743.8	---	10.0	-1.2	-2.4	2.1	-4.3	-3.9	0.2	-7.7	-2.3	---	---	1.2
2002–2003	-20.4	---	4.3	-1.7	-1.6	5.1	0.9	-3.6	7.2	2.9	-0.6	-100.0	---	1.8
							(number of hospitals reporting inpatient days)							
1999–2000	26	---	23	30	85	175	81	51	88	76	1	---	---	636
2000–2001	7	---	23	30	87	161	81	48	95	80	1	---	---	613
2001–2002	27	---	32	30	87	159	80	43	100	83	1	1	---	643
2002–2003	26	---	35	30	86	163	77	49	88	85	1	-	---	640
							(percent of total hospitals)							
1999–2000	81.3	---	65.7	100.0	86.7	88.4	98.8	68.9	77.2	74.5	50.0	---	---	81.5
2000–2001	21.9	---	65.7	100.0	92.6	89.4	98.8	66.7	85.6	80.0	50.0	---	---	81.6
2001–2002	81.8	---	91.4	100.0	91.6	88.8	97.6	59.7	91.7	83.0	50.0	20.0	---	85.7
2002–2003	81.3	---	97.2	100.0	91.5	93.1	95.1	69.0	80.7	83.3	50.0	-	---	86.0

Note: --- denotes data either not available or not applicable.

Source: Canadian Institute for Health Information.

Table 15. Hospital Inpatient Admissions, by Province/Territory and Canada, 1999–2000 to 2002–2003

Year	N.L.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Y.T.	N.W.T	Nun.	Canada
							(' 000)							
1999–2000	9.7	---	107.0	117.1	735.5	1,155.8	139.0	131.7	312.6	408.0	2.9	---	---	3,119.3
2000–2001	9.3	---	93.2	113.7	728.4	1,148.1	136.1	127.6	313.1	423.9	3.0	---	---	3,096.4
2001–2002	57.0	---	101.8	111.8	701.9	1,171.1	128.8	54.4	292.7	399.4	2.8	0.6	---	3,022.3
2002–2003	55.6	---	100.5	104.8	683.5	1,168.9	130.2	90.5	305.3	383.6	3.0	3.3	---	3,029.3
							(annual percentage change)							
1999–2000	---	---	---	---	---	---	---	---	---	---	---	---	---	---
2000–2001	-4.2	---	-12.9	-2.9	-1.0	-0.7	-2.1	-3.1	0.2	3.9	1.3	---	---	-0.7
2001–2002	511.9	---	9.2	-1.7	-3.6	2.0	-5.4	-57.4	-6.5	-5.8	-3.7	---	---	-2.4
2002–2003	-2.4	---	-1.3	-6.3	-2.6	-0.2	1.1	66.5	4.3	-4.0	5.2	452.4	---	0.2
							(number of hospitals reporting inpatient admissions)							
1999–2000	7	---	23	30	85	171	81	50	87	74	1	---	---	609
2000–2001	7	---	23	30	87	159	80	49	95	80	1	---	---	611
2001–2002	27	---	33	29	88	159	80	37	101	83	1	1	---	639
2002–2003	26	---	35	30	87	163	77	43	89	85	1	1	---	637
							(percent of total hospitals)							
1999–2000	21.9	---	65.7	100.0	86.7	86.4	98.8	67.6	76.3	72.5	50.0	---	---	78.1
2000–2001	21.9	---	65.7	100.0	92.6	88.3	97.6	68.1	85.6	80.0	50.0	---	---	81.4
2001–2002	81.8	---	94.3	96.7	92.6	88.8	97.6	51.4	92.7	83.0	50.0	20.0	---	85.2
2002–2003	81.3	---	97.2	100.0	92.6	93.1	95.1	60.6	81.7	83.3	50.0	25.0	---	85.6

Note: --- denotes data either not available or not applicable.

Source: Canadian Institute for Health Information.

Hospital Financial and Statistical Data, by Peer Group

While a provincial/territorial level of analysis provides a high level perspective of the hospital system, analysis by peer group often demonstrates that the mandate, size and teaching affiliation of hospitals have an impact on the type and cost of services provided.

Hospital financial and statistical data by hospital peer group are presented in Tables 16 through 22. The peer groups are based on the number of hospital beds in community hospitals, except for pediatric and teaching hospitals each of which are shown as a separate peer group. For the purpose of these tables peer groups are:

- Less than 50 beds;
- 50 to 99 beds;
- 100 to 199 beds;
- 200 to 299 beds;
- 300 to 399 beds;
- 400 beds and over;
- Pediatric hospitals; and
- Teaching hospitals.

A teaching hospital is defined as an institution that provides medical education programs, approved by the appropriate authorities, for the major clinical instruction in at least the medical disciplines of internal medicine and general surgery to undergraduate medical students in their final two years. For this report, pediatric hospitals that are also teaching hospitals are categorized as pediatric.

Table 16 reports Hospital Expenses Net of Recoveries, by Peer Group, to be $34.2 billion for 2002–2003. Table 9 reports similar information for 2002–2003 but includes health region expenses by province/territory for a total of $37.3 billion. The database contains health region expenses that are not distributed to individual hospitals. As a result, health region expenses related to hospitals cannot be reported by peer group. This illustrates one of the data quality issues related to data from health regions. The MIS Guidelines require that regional expenses be allocated to hospitals within the region before data is submitted to CIHI. If this were the case, Hospital Expenses Net of Recoveries would be the same in both Table 9 and Table 16. Similar issues exist with all of the peer group tables. The introduction of sector code reporting in the MIS Guidelines will help to provide a means of allocating regional expenses.

Hospitals with more than 400 beds and teaching hospitals together account for $20.9 billion (61.1%) of the $34.2 billion of expenses reported to the CMDB in 2002–2003 (Table 16). Not only did large hospitals and teaching hospitals report 61.1% of hospital expenses but they also reported 56.9% of all ambulatory care visits (Table 18), 57.4% of inpatient days (Table 21) and 55.2% of inpatient admissions (Table 22) in 2002–2003.

Table 16. Hospital Expenses Net of Recoveries, by Peer Group, 1999–2000 to 2002-2003

Year	Less Than 50 Beds	Between 50 and 99 Beds	Between 100 and 199 Beds	Between 200 and 299 Beds	Between 300 and 399 Beds	Over 400 Beds	Pediatric Hospitals	Teaching Hospitals (excluding Pediatric)	Total
				($'000,000)					
1999–2000	1,246.8	1,385.5	2,553.9	3,009.3	1,879.6	4,424.0	796.5	11,430.2	26,725.7
2000–2001	1,445.7	1,462.2	2,782.1	2,508.6	1,780.1	5,818.7	879.4	12,092.9	28,769.8
2001–2002	1,409.7	1,937.2	2,985.4	2,900.9	1,810.3	6,178.5	972.2	13,245.4	31,439.6
2002–2003	1,632.0	1,963.6	2,851.6	3,277.8	2,483.2	6,561.5	1,081.0	14,304.1	34,154.9
				(annual percentage change)					
1999–2000	---	---	---	---	---	---	---	---	---
2000–2001	15.9	5.5	8.9	-16.6	-5.3	31.5	10.4	5.8	7.6
2001–2002	-2.5	32.5	7.3	15.6	1.7	6.2	10.6	9.5	9.3
2002–2003	15.8	1.4	-4.5	13.0	37.2	6.2	11.2	8.0	8.6
				(number of hospitals reporting expenses net of recoveries)					
1999–2000	307	112	89	59	26	44	6	56	699
2000–2001	317	101	88	46	23	48	6	55	684
2001–2002	287	128	94	48	22	47	6	55	687
2002–2003	301	121	89	54	28	47	6	54	700
				(percent of total hospitals)					
1999–2000	87.0	90.3	84.8	95.2	100.0	93.6	100.0	98.2	89.6
2000–2001	88.5	90.2	90.7	88.5	100.0	100.0	100.0	100.0	91.1
2001–2002	85.9	96.2	96.9	90.6	95.7	95.9	100.0	100.0	91.6
2002–2003	90.1	95.3	97.8	96.4	96.6	100.0	100.0	100.0	94.1

Note: --- denotes data either not available or not applicable.

Source: Canadian Institute for Health Information.

Table 17. Hospital Long-Term Debt, by Peer Group, 1999–2000 to 2002–2003

Year	Less Than 50 Beds	Between 50 and 99 Beds	Between 100 and 199 Beds	Between 200 and 299 Beds	Between 300 and 399 Beds	Over 400 Beds	Pediatric Hospitals	Teaching Hospitals (excluding Pediatric)	Total
				($000,000)					
1999–2000	-30.6	-65.8	-261.1	-239.1	-149.6	-504.3	-30.6	-711.0	-1,992.2
2000–2001	-39.0	-80.5	-289.4	-241.7	-125.7	-477.7	-29.8	-714.6	-1,998.4
2001–2002	-35.2	-98.5	-237.8	-290.5	-144.6	-446.9	-22.7	-817.1	-2,093.4
2002–2003	-47.3	-88.6	-272.0	-311.8	-175.3	-443.5	-43.8	-917.7	-2,300.1
				(annual percentage change)					
1999–2000	---	---	---	---	---	---	---	---	---
2000–2001	27.4	22.2	10.8	1.1	-15.9	-5.3	-2.9	0.5	0.3
2001–2002	-9.7	22.4	-17.8	20.2	15.0	-6.4	-23.8	14.3	4.8
2002–2003	34.3	-10.0	14.4	7.3	21.2	-0.8	93.2	12.3	9.9
				(number of hospitals reporting long-term debt)					
1999–2000	20	20	34	27	12	27	3	25	168
2000–2001	18	21	33	25	11	29	3	24	164
2001–2002	19	23	33	26	11	30	2	26	170
2002–2003	19	21	28	28	15	27	2	25	165
				(percent of total hospitals)					
1999–2000	5.7	16.1	32.4	43.5	46.2	57.4	50.0	43.9	21.5
2000–2001	5.0	18.8	34.0	48.1	47.8	60.4	50.0	43.6	21.8
2001–2002	5.7	17.3	34.0	49.1	47.8	61.2	33.3	47.3	22.7
2002–2003	5.7	16.5	30.8	50.0	51.7	57.4	33.3	46.3	22.2

Note: --- denotes data either not available or not applicable.

1. Figures for one Teaching Hospital exclude bonds issued.

Source: Canadian Institute for Health Information.

Table 18. Hospital Ambulatory Care Services Visits, by Peer Group, 1999–2000 to 2002–2003

Year	Less Than 50 Beds	Between 50 and 99 Beds	Between 100 and 199 Beds	Between 200 and 299 Beds	Between 300 and 399 Beds	Over 400 Beds	Pediatric Hospitals	Teaching Hospitals (excluding Pediatric)	Total
				(000)					
1999–2000	2,380.5	2,558.9	4,513.4	4,271.0	2,571.2	5,002.2	1,074.9	13,802.1	36,174.2
2000–2001	2,400.3	2,558.0	4,037.2	3,606.2	2,525.4	6,423.1	1,003.0	14,263.6	36,816.8
2001–2002	2,260.9	2,809.2	4,185.9	3,967.2	2,236.2	6,453.6	1,095.4	15,013.6	38,022.0
2002–2003	2,229.6	2,618.1	3,662.9	4,029.9	2,909.9	6,651.7	1,204.9	15,310.7	38,617.5
				(annual percentage change)					
1999–2000	---	---	---	---	---	---	---	---	---
2000–2001	0.8	0.0	-10.6	-15.6	-1.8	28.4	-6.7	3.3	1.8
2001–2002	-5.8	9.8	3.7	10.0	-11.5	0.5	9.2	5.3	3.3
2002–2003	-1.4	-6.8	-12.5	1.6	30.1	3.1	10.0	2.0	1.6
				(number of hospitals reporting ambulatory care services visits)					
1999–2000	254	98	82	56	24	41	6	52	613
2000–2001	235	88	81	46	20	44	5	47	566
2001–2002	233	112	84	46	20	44	6	54	599
2002–2003	212	102	77	51	24	44	6	49	565
				(percent of total hospitals)					
1999–2000	72.0	79.0	78.1	90.3	92.3	87.2	100.0	91.2	78.6
2000–2001	65.6	78.6	83.5	88.5	87.0	91.7	83.3	85.5	75.4
2001–2002	69.8	84.2	86.6	86.8	87.0	89.8	100.0	98.2	79.9
2002–2003	63.5	80.3	84.6	91.1	82.8	93.6	100.0	90.7	75.9

Note: --- denotes data either not available or not applicable.
Ambulatory Care Services include Emergency, Day/Night Care, and Specialty/Private Clinics.

Source: Canadian Institute for Health Information.

Table 19. Hospital Emergency Visits, by Peer Group, 1999–2000 to 2002–2003

Year	Less Than 50 Beds	Between 50 and 99 Beds	Between 100 and 199 Beds	Between 200 and 299 Beds	Between 300 and 399 Beds	Over 400 Beds	Pediatric Hospitals	Teaching Hospitals (excluding Pediatric)	Total
				($ 000)					
1999–2000	1,818.0	1,932.8	2,293.3	1,877.1	1,076.0	2,138.6	287.8	2,835.5	14,259.2
2000–2001	1,928.8	1,658.2	2,201.2	1,537.7	1,129.7	2,639.3	275.2	2,728.8	14,098.8
2001–2002	1,793.0	2,002.4	2,298.8	1,647.9	1,021.4	2,489.1	304.4	2,922.7	14,479.8
2002–2003	1,700.9	1,879.1	2,013.6	1,661.8	1,219.2	2,501.5	296.0	2,839.6	14,111.7
				(annual percentage change)					
1999–2000	---	---	---	---	---	---	---	---	---
2000–2001	6.1	-14.2	-4.0	-18.1	5.0	23.4	-4.4	-3.8	-1.1
2001–2002	-7.0	20.8	4.4	7.2	-9.6	-5.7	10.6	7.1	2.7
2002–2003	-5.1	-6.2	-12.4	0.8	19.4	0.5	-2.7	-2.8	-2.5
				(number of hospitals reporting emergency visits)					
1999–2000	238	91	70	45	21	35	6	45	551
2000–2001	222	77	70	39	19	39	5	42	513
2001–2002	219	103	76	40	18	39	6	50	551
2002–2003	205	93	69	43	22	38	6	45	521
				(percent of total hospitals)					
1999–2000	67.4	73.4	66.7	72.6	80.8	74.5	100.0	78.9	70.6
2000–2001	62.0	68.8	72.2	75.0	82.6	81.3	83.3	76.4	68.3
2001–2002	65.6	77.4	78.4	75.5	78.3	79.6	100.0	90.9	73.5
2002–2003	61.4	73.2	75.8	76.8	75.9	80.9	100.0	83.3	70.0

Note: --- denotes data either not available or not applicable.

Source: Canadian Institute for Health Information.

Table 20. Hospital Day/Night Care Visits, by Peer Group, 1999–2000 to 2002–2003

Year	Less Than 50 Beds	Between 50 and 99 Beds	Between 100 and 199 Beds	Between 200 and 299 Beds	Between 300 and 399 Beds	Over 400 Beds	Pediatric Hospitals	Teaching Hospitals (excluding Pediatric)	Total
				($ 000)					
1999–2000	108.7	158.4	407.3	638.8	399.7	807.8	124.1	1,937.3	4,582.0
2000–2001	88.6	252.6	378.6	482.1	423.5	1,080.9	55.2	1,945.4	4,706.8
2001–2002	64.9	182.4	400.8	510.4	410.4	1,208.9	86.5	2,217.1	5,081.5
2002–2003	79.5	124.7	316.5	518.9	600.6	1,311.6	68.0	2,243.9	5,263.6
				(annual percentage change)					
1999–2000	---	---	---	---	---	---	---	---	---
2000–2001	-18.5	59.4	-7.1	-24.5	5.9	33.8	-55.5	0.4	2.7
2001–2002	-26.7	-27.8	5.9	5.9	-3.1	11.8	56.8	14.0	8.0
2002–2003	22.5	-31.7	-21.0	1.7	46.3	8.5	-21.5	1.2	3.6
				(number of hospitals reporting day/night care visits)					
1999–2000	62	48	58	46	20	31	6	47	318
2000–2001	60	46	61	37	18	36	4	45	307
2001–2002	58	58	63	39	18	36	5	52	329
2002–2003	54	50	51	42	20	35	6	48	306
				(percent of total hospitals)					
1999–2000	17.6	38.7	55.2	74.2	76.9	66.0	100.0	82.5	40.8
2000–2001	16.8	41.1	62.9	71.2	78.3	75.0	66.7	81.8	40.9
2001–2002	17.4	43.6	64.9	73.6	78.3	73.5	83.3	94.5	43.9
2002–2003	16.2	39.4	56.0	75.0	69.0	74.5	100.0	88.9	41.1

Note: --- denotes data either not available or not applicable.

Source: Canadian Institute for Health Information.

Table 21. Hospital Inpatient Days, by Peer Group, 1999–2000 to 2002–2003

Year	Less Than 50 Beds	Between 50 and 99 Beds	Between 100 and 199 Beds	Between 200 and 299 Beds	Between 300 and 399 Beds	Over 400 Beds	Pediatric Hospitals	Teaching Hospitals (excluding Pediatric)	Total
				($ 000)					
1999–2000	1,188.7	1,396.7	2,618.6	3,368.3	2,233.6	4,868.4	405.4	8,588.0	24,667.6
2000–2001	1,245.2	1,301.1	2,456.6	2,779.8	1,823.3	5,758.5	349.5	8,257.3	23,971.3
2001–2002	1,161.2	1,515.2	2,473.1	2,938.8	1,671.3	5,625.6	364.0	8,518.9	24,268.0
2002–2003	1,126.6	1,390.0	2,195.6	3,127.3	2,313.6	5,691.1	363.4	8,486.6	24,694.1
				(annual percentage change)					
1999–2000	---	---	---	---	---	---	---	---	---
2000–2001	4.7	-6.8	-6.2	-17.5	-18.4	18.3	-13.8	-3.8	-2.8
2001–2002	-6.7	16.5	0.7	5.7	-8.3	-2.3	4.1	3.2	1.2
2002–2003	-3.0	-8.3	-11.2	6.4	38.4	1.2	-0.2	-0.4	1.8
				(number of hospitals reporting inpatient days)					
1999–2000	267	104	83	55	25	41	6	55	636
2000–2001	274	89	83	45	23	44	5	50	613
2001–2002	267	117	87	47	22	44	6	53	643
2002–2003	267	107	80	52	28	46	6	54	640
				(percent of total hospitals)					
1999–2000	75.6	83.9	79.0	88.7	96.2	87.2	100.0	96.5	81.5
2000–2001	76.5	79.5	85.6	86.5	100.0	91.7	83.3	90.9	81.6
2001–2002	79.9	88.0	89.7	88.7	95.7	89.8	100.0	96.4	85.7
2002–2003	79.9	84.3	87.9	92.9	96.6	97.9	100.0	100.0	86.0

Note: --- denotes data either not available or not applicable.

Source: Canadian Institute for Health Information.

Table 22. Hospital Inpatient Admissions, by Peer Group, 1999–2000 to 2002–2003

Year	Less Than 50 Beds	Between 50 and 99 Beds	Between 100 and 199 Beds	Between 200 and 299 Beds	Between 300 and 399 Beds	Over 400 Beds	Pediatric Hospitals	Teaching Hospitals (excluding Pediatric)	Total
				($ 000)					
1999–2000	178.1	205.4	370.0	441.7	274.0	539.1	64.2	1,046.9	3,119.3
2000–2001	194.2	176.6	357.7	343.6	235.7	682.3	62.7	1,043.7	3,096.4
2001–2002	171.3	222.3	355.7	359.5	222.8	670.6	64.6	955.5	3,022.3
2002–2003	165.9	209.5	301.8	349.6	266.8	669.0	64.1	1,002.6	3,029.3
				annual percentage change)					
1999–2000	---	---	---	---	---	---	---	---	---
2000–2001	9.0	-14.0	-3.3	-22.2	-14.0	26.6	-2.4	-0.3	-0.7
2001–2002	-11.8	25.9	-0.6	4.6	-5.5	-1.7	3.0	-8.5	-2.4
2002–2003	-3.2	-5.7	-15.1	-2.8	19.7	-0.2	-0.8	4.9	0.2
				(number of hospitals reporting inpatient admissions)					
1999–2000	257	97	81	54	25	40	5	50	609
2000–2001	273	88	83	45	23	44	5	50	611
2001–2002	269	116	88	47	21	44	6	48	639
2002–2003	265	107	82	52	27	46	6	52	637
				(percent of total hospitals)					
1999–2000	72.8	78.2	77.1	87.1	96.2	85.1	83.3	87.7	78.1
2000–2001	76.3	78.6	85.6	86.5	100.0	91.7	83.3	90.9	81.4
2001–2002	80.5	87.2	90.7	88.7	91.3	89.8	100.0	87.3	85.2
2002–2003	79.3	84.3	90.1	92.9	93.1	97.9	100.0	96.3	85.6

Note: --- denotes data either not available or not applicable.

Source: Canadian Institute for Health Information.

Section 3: Financial Performance Indicators

System characteristics provide a broad cross-section of descriptive data about the hospital system. These characteristics outline the basic capacity and outputs of the system and the different methods of organization and delivery of hospital services by provincial and territorial governments. While these data are important to establish context, they do not aid in understanding how well the system is performing. In order to understand this issue, relative measures of performance need to be considered. The indicators provided in this report are some examples of relative indicators that can be used.

The use of financial performance indicators to understand the hospital system in Canada is in its infancy. While several provinces have undertaken performance measurement projects independently, a cohesive national picture is lacking. The aim of this report is to initiate a process to develop a national view of hospital financial performance across provinces and territories. For this report, 11 indicators of financial performance were selected. Definitions and MIS Guidelines account codes used to produce these indicators are presented in Appendix A—Methodological Notes.

The selected indicators aim to measure the following concepts: financial viability, liquidity, corporate efficiency, cost of hospital outputs, deployment of human resources and capital asset management. This section outlines the formula results and interpretation for each indicator. Although indicator values are provided at the regional level in Appendices C to E, the provincial/territorial weighted average values are used for the analysis. Calculation of weighted averages is described in detail in Appendix A—Methodological Notes. In addition, an overall average is also provided. The overall average for each indicator is the weighted average of those provinces/territories reported for the indicator and can be found in Appendix F.

Table 23. Hospital/Health Authority Performance Indicators

Indicator	Unit of Analysis
Total Margin	Legal Entity
Current Ratio	Legal Entity
Administrative Expense as a Percentage of Total Expense	Legal Entity
Information Systems Expense as a Percentage of Total Expense	Legal Entity
Cost per Weighted Case	Hospital
Unit-producing Personnel Worked Hours for Patient Care Functional Centres as a Percentage of Total Worked Hours	Hospital
Nursing Inpatient Services Unit-producing Personnel Worked Hours per Weighted Case	Hospital
Diagnostic Imaging Unit-producing Personnel Worked Hours per Weighted Case	Hospital
Clinical Laboratory Unit-producing Personnel Worked Hours per Weighted Case	Hospital
Pharmacy Unit-producing Personnel Worked Hours per Weighted Case	Hospital
Average Age of Equipment	Legal Entity

Indicators for several jurisdictions in 1999–2000, 2000–2001, 2001–2002 and 2002-2003 are absent for a number of reasons. The Northwest Territories did not submit data for fiscal years 1999–2000 and 2000–2001 and Nunavut did not submit data for any of the four reported fiscal years. Some of the indicators for Prince Edward Island could not be calculated because regional data was not submitted to CIHI.

Weighted Case indicators for 2001–2002 are not reported and excluded for Quebec in all years.[7] Weighted Case indicators for Manitoba are limited to only facilities reporting to the CIHI Discharge Abstract Database (DAD).

The unit of analysis refers to the fact that hospitals in Canada operate under a variety of legal organizations. In some jurisdictions hospitals are included under the legal umbrella of a health region and in other jurisdictions the hospital itself is the legal entity. For further discussion on unit of analysis see Appendix A—Methodological Notes.

Financial Viability—Total Margin

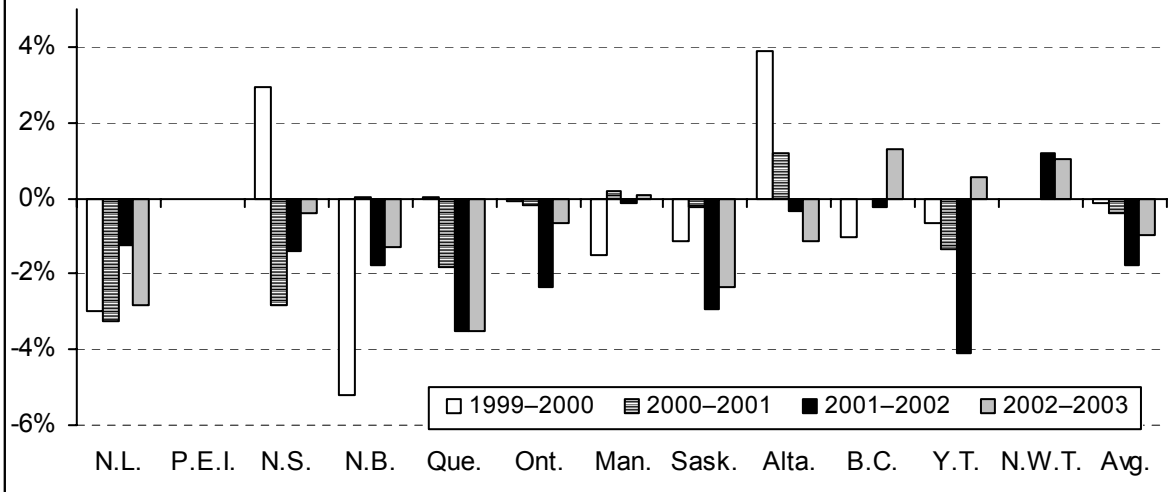
$$\frac{\textit{Total Revenues} - \textit{Total Expense}}{\textit{Revenues, excluding internal recoveries}}$$

Total Margin measures the extent to which hospital/health region revenues exceed expenses in a given year. A positive value indicates that revenues exceed expenses and a negative value indicates that expenses exceed revenue. While a negative value should be investigated, large positive values may also be cause for concern. A large positive value may indicate that the organization is not spending enough to provide health services.

Of the 115 regions reporting in 2002–2003 (Appendix C), 24 reported a Total Margin that was greater than or equal to zero and 80 had a negative Total Margin. Eleven regions either did not report the data required to calculate this indicator or had such unusual results that they were considered not reportable. Figure 4 shows the provincial/territorial averages for Total Margin from 1999–2000 to 2002–2003. The values by province/territory for 2002–2003 show significant variation ranging from a high of 1.3% in British Columbia to a low of -3.5% in Quebec. The 2002–2003 weighted average value for this indicator is -1.0%, suggesting that across the country, hospital expenditure has exceeded hospital revenues.

7. Indicators using weighted cases as a denominator are excluded for 2001–2002 because the staggered implementation of ICD-10-CA and CCI by provinces and territories has resulted in weighted case values that are not comparable between jurisdictions.

Figure 4. Total Margin, by Province/Territory, 1999–2000 to 2002–2003



Notes: Data for the Northwest Territories are unavailable for 1999–2000 and 2000–2001. Data for Nunavut are unavailable from 1999–2000 to 2002–2003.
Source: Canadian Institute for Health Information.

Total Margin can be affected by individual provincial/territorial funding policies, management structure, management decisions such as the use of long-term debt and accounting policies. At least two provinces, Ontario and Quebec, have included Total Margin as a financial performance indicator in provincial hospital scorecard reports.

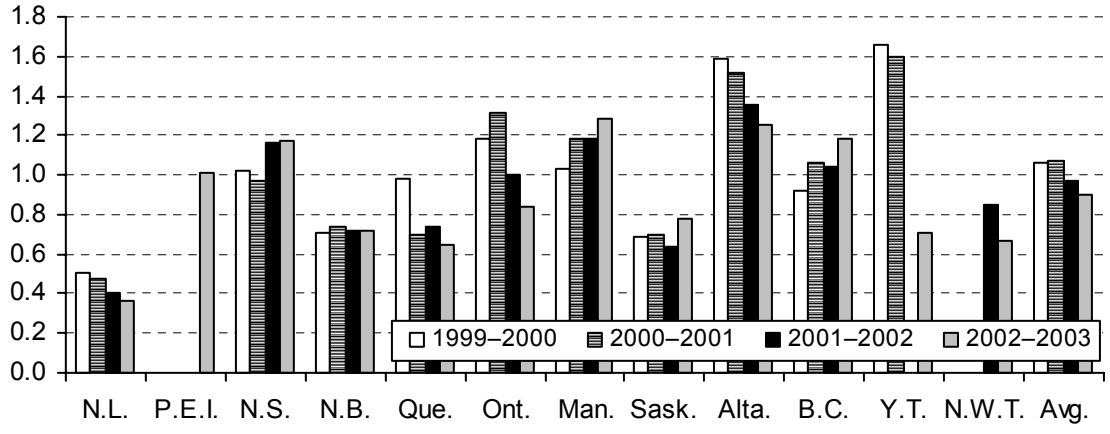
Liquidity—Current Ratio

$$\frac{\textit{Current Assets + debit Current Liability balances excluding current portion of deferred contributions}}{\textit{Current Liabilities, excluding current portion of deferred contributions + credit Current Assets, except Current Asset contra accounts}}$$

Current Ratio is a measure of how a hospital's or region's current assets and current liabilities are managed. A ratio of one or higher indicates that the organization has enough current assets to pay off its current liabilities over the course of a year. A ratio less than one calls into question the organization's liquidity and can hinder the delivery of quality patient care. Very high values for Current Ratio could indicate the need to re-invest current assets in the provision of patient care through increased operating funds or the purchase of modern equipment. Organizations should investigate values that are much higher than 1.0.

The average Current Ratio for the nine provinces and two territories reported in 2002-2003 was approximately 0.9 (Figure 5). This suggests that hospitals in these provinces are being managed in such a way that their current assets are not sufficient to liquidate current liabilities within a one-year period. This indicator shows some variability across provinces/ territories and regions.[8] This suggests that some jurisdictions are facing a liquidity challenge or that the Current Ratio reflects the timing of the receipt of provincial funding.

Figure 5. Current Ratio, by Province/Territory, 1999–2000 to 2002–2003



Notes: Data for Prince Edward Island are not available from 1999–2000 to 2001–2002, Data for the Yukon Territory was unavailable for 2001–2002. Data for the Northwest Territories are unavailable for 1999–2000 and 2000–2001. Data for Nunavut were unavailable from 1999–2000 to 2002–2003.
Source: Canadian Institute for Health Information.

The interpretation of this indicator is less straightforward for Canadian hospitals than other industries. A value close to 1.0 would not pose any problem. Most private sector organizations face substantial variations in their monthly cash flows due to fluctuating demand for their products or services and other realities of operating in a marketplace. In contrast, hospitals receive a relatively steady stream of global funding from the Ministry of Health; as a result, there is less need for cash. This is reflected in a lower average Current Ratio. Because of this, a Current Ratio of slightly less than 1.0 will not necessarily indicate a liquidity problem in the short run. However, it is conceivable that if this continues over a number of years a hospital will be prevented from exercising flexibility in its medium to long-term planning needs. Organizations should investigate current ratio values that are less than 1.0.

Newfoundland and Labrador, New Brunswick and Saskatchewan have had current ratio values below 1.0 for four consecutive years. This could be due to either a data quality issue in reporting or the timing of provincial funding. Newfoundland and Labrador reported the lowest current ratio for 2002–2003 (0.4) and Manitoba and Alberta each reported the highest provincial value (1.3).

8. See Appendix C for 2002–2003 regional indicator values

Corporate Efficiency

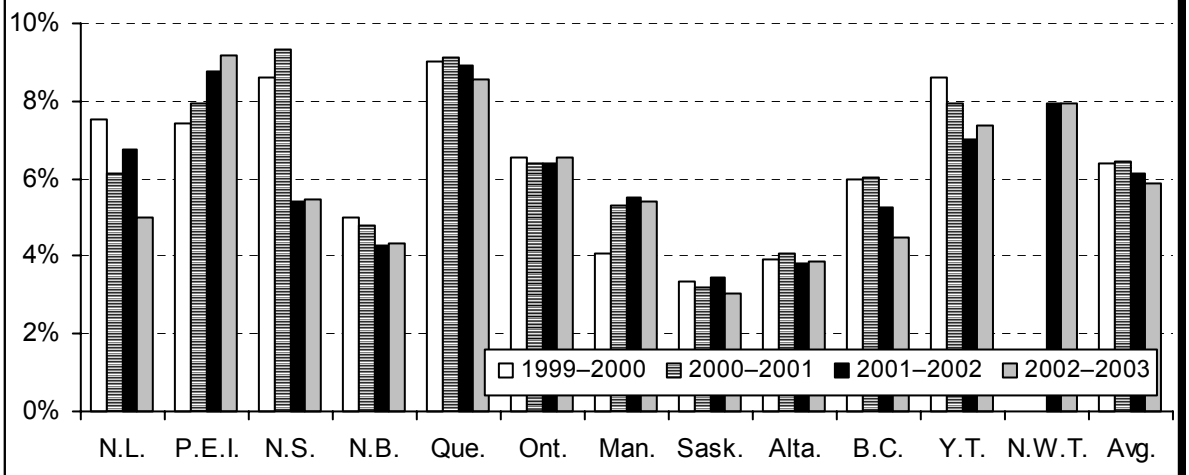
Administrative Services Expense as a Percentage of Total Expense

$$\frac{\textit{General Administration, Finance, Human Resources and Communication Expenses, net of recoveries}}{\textit{Total Expenses, net of recoveries}}$$

The percentage of total expense accounted for by administrative services is a measure of corporate efficiency. A lower value indicates that fewer of the organization's resources were consumed through administrative activities so the organization can allocate more resources to areas such as patient care.

For the jurisdictions included in Figure 6, 5.9% of hospital expenditure, on average, was for administrative services in 2002–2003 as compared to 6.1% in 2001–2002 and 6.5% in 2000–2001.

Figure 6. Administrative Services Expense as a Percentage of Total Expense, by Province/Territory, 1999–2000 to 2002–2003



Notes: Data for the Northw est Territories are not available for 1999–2000 and 2000–2001. Data for Nunavut are not available from 1999–2000 to 2002–2003.
Source: Canadian Institute for Health Information.

Factors that affect spending on administrative services include complexity of care provided by the organization, management practice and structure and the size of the organization. Organizations that deliver very complex levels of care and very small organizations tend to spend a higher percentage of total expenses on administrative services.

Caution should be taken when comparing administrative expense indicator values for Quebec with those of other provinces. Quebec does not use the MIS Guidelines to account for hospital expenditures; instead their data is mapped to MIS accounts by CIHI. In some cases the mapping is not precise and some additional expenses that are not normally

included as administrative expenses under the MIS Guidelines are included in the Quebec data making Quebec provincial and regional administrative values appear higher than those of other provinces.

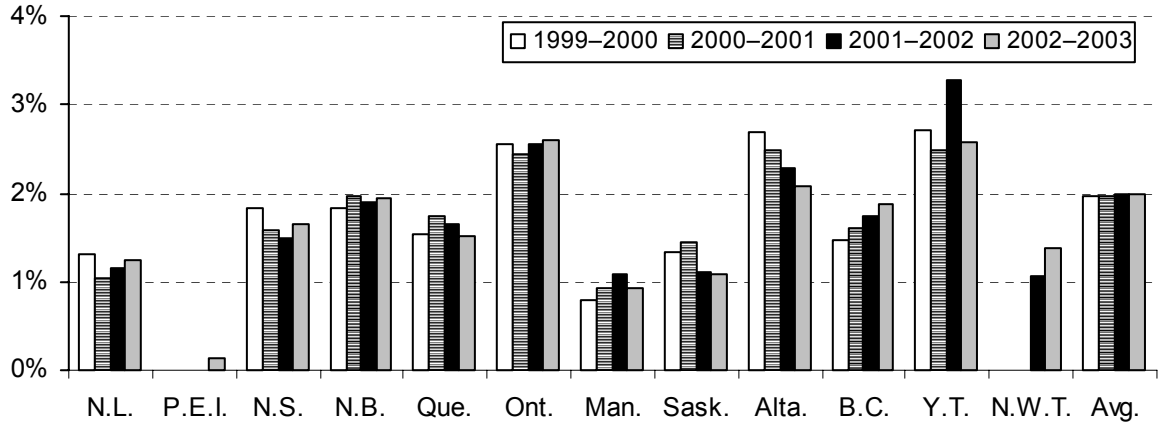
Information Systems Expense as a Percentage of Total Expense

$$\frac{\textit{Systems Support, net of recoveries}}{\textit{Total Expenses, net of recoveries}}$$

Another measure of corporate efficiency is the percentage of total expenses that are spent on systems support functional centres. Information technology is fast becoming an integral part of the provision of health care in Canada. Measuring what is currently spent in this area allows stakeholders to make judgments about whether Canada is spending enough to support its information systems infrastructure.

Information Systems Expenses comprised almost 2.0% of total hospital expenses at the national level in 2002–2003. For the years examined in this report, this indicator remained constant at 2.0%. However, variation in the results of this indicator at the provincial/ territorial level for all years suggests data quality issues in the information being reported to the CMDB.

Figure 7. Information Systems Expense as a Percentage of Total Expense, by Province/Territory, 1999–2000 to 2002–2003



Notes: Data for the Northwest Territories are not available for 1999–2000 and 2000–2001. Data for Nunavut are not available from 1999–2000 to 2002–2003.
Source: Canadian Institute for Health Information.

Changes have been made to the 2003 MIS Guidelines for the 2003–2004 data collection that will improve the data required to calculate this indicator. These changes will clarify for health regions and hospitals exactly what expenses are defined as information system expenses. The changes include the reporting of information systems equipment expense in the Systems Support functional centre. Clearer definitions for other expenses that comprise part of information systems expense will be provided.

Cost per Weighted Case

The Cost per Weighted Case (CPWC) indicator provides a measure of the financial cost a facility incurs (on average) for a single inpatient weighted case. It can be used as a standard for comparing facilities on cost efficiency.

$$\frac{\textit{Total Inpatient Cost}}{\textit{Total Inpatient Weighted Cases}}$$

The financial data used to calculate CPWC are from the CMDB. Weighted cases are obtained from the Discharge Abstract Database (DAD),[9] grouped using CIHI's Case Mix Group and Complexity Overlay or CMG™/PIx™ grouping methodology and include inpatient cases only. Surgical day care cases have not been included. The CPWC calculation is performed for facilities that have reported both financial and clinical data.

The numerator for CPWC is based on obtaining the full cost of inpatient services, then dividing by the total weighted cases for each hospital. The total cost of inpatient services includes direct acute care expenses, as well as the acute care portion of "shared" expenses such as administration but excludes compensation paid directly to physicians through provincial medical care plans. Costs associated with surgical day care have been removed. In regionalized provinces, adjustments are implemented to determine the hospital portion of expenses reported at the regional level.

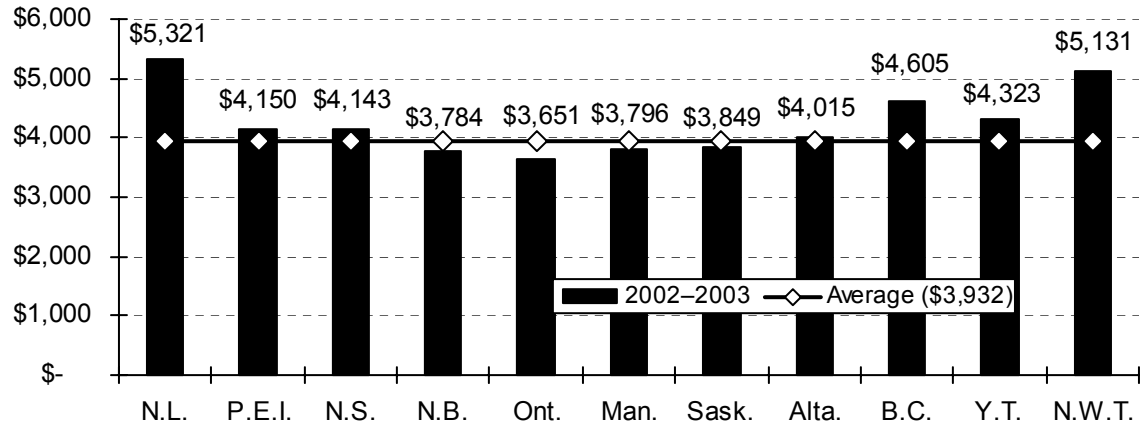
The CMG/PIx grouping methodology groups together patients with similar clinical characteristics and resource consumption and assigns a Resource Intensity Weight, or RIW™ to each patient. The RIW value is a measure of resources consumed in treating patients, compared to the average patient. These RIW values are used in the calculation of weighted cases. Indicators using weighted cases as a denominator are useful for peer group comparison but they do not lend themselves to trending analysis. This is because the Resource Intensity Weights are recalibrated every year.

Once facility values are calculated, a statistical trim is used to remove outlier values. Remaining facilities are grouped by province to determine a weighted provincial CPWC (Figure 8).

In 2002–2003 Quebec and some facilities in Manitoba did not report cases to the Discharge Abstract Database.[10] Quebec hospitals do not report clinical data in the same format or with the data necessary to allow comparable CMG grouping with other jurisdictions. For these reasons Quebec results for indicators using weighted cases as their denominator have been excluded. Values for Manitoba in Figure 8, Appendix C and Appendix E, represent only those facilities that submitted data to the DAD for the years included in this report. These values represent only a subset of hospital activity in the province and should be interpreted with caution.

9. The DAD is a national repository of demographic, administrative and clinical data on hospital discharges across Canada.
10. Beginning on April 1, 2004, all Manitoba hospitals began reporting data to the Discharge Abstract Database.

Figure 8. Cost per Weighted Case, by Province/Territory, 2002–2003



Notes: Weighted Case indicators are not calculated for Quebec, since Quebec did not report to the CIHI Discharge Abstract Database from 1999–2000 to 2002–2003. Manitoba represents only those facilities that reported to the CIHI Discharge Abstract Database. Data for Nunavut are unavailable. Cost includes physician compensation.
Source: Canadian Institute for Health Information

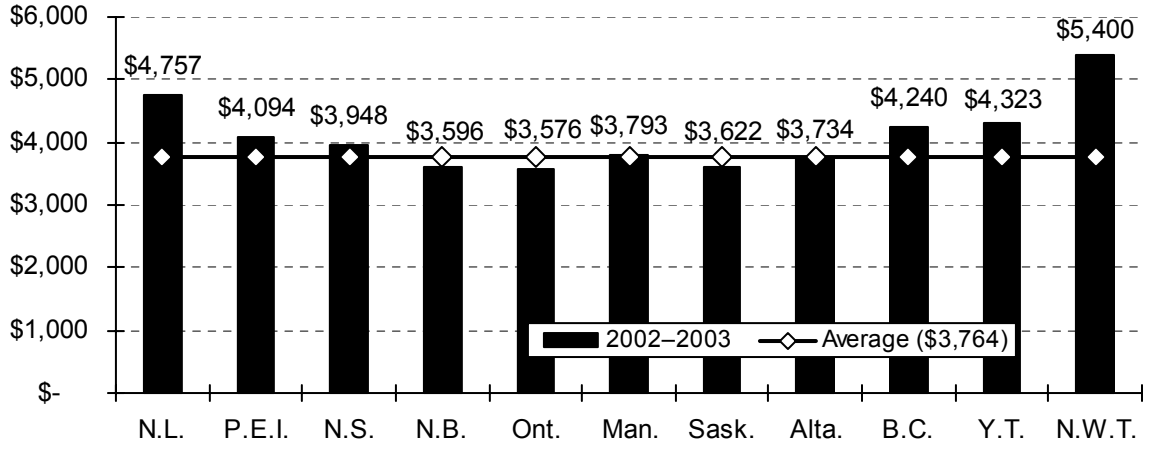
Newfoundland and Labrador had the highest CPWC value in 2002–2003 ($5,321) and Ontario had the lowest 2002–2003 result ($3,651). The Northwest Territories CPWC ($5,131) was similar to Newfoundland and Labrador. The remaining jurisdictions had values for CPWC that ranged from $3,651 (Ontario) to $4,605 (British Columbia) with the average for the jurisdictions reported in Figure 8 being $3,932.

The CPWC value for Newfoundland and Labrador is more than 35% higher than the national average for 2002–2003 ($3,932). Part of this difference may be due to data issues surrounding the reporting of long-term care expenses. Some hospitals in Newfoundland and Labrador do not separate these expenses when their information is reported to the CMDB. Newfoundland and Labrador ministry of health staff have worked closely with CIHI to calculate estimates to remove long-term care costs for this analysis.

One issue that leads to variation in CPWC values among provinces is the inclusion of physician compensation in the methodology. Physician compensation is treated differently depending on the province or territory and in some cases among hospitals within a province. For instance, most of Newfoundland and Labrador's physicians are salaried employees of the health regions and as a result all of their compensation is included in the regions' expenses. On the other hand, most of Ontario's physicians are paid directly by the province on a fee-for-service basis. Since this wide variation in practice can lead to CPWC values that may not be comparable across provinces, this report also includes provincial CPWC values with all physician compensation removed.

CPWC values reported at the regional level, as those found in Appendix C and Appendix E, continue to include physician compensation since these values are likely to be used for internal resource allocation studies by regions. The removal of physician compensation, could lead to conclusions that are based on incomplete data.

Figure 9. Cost per Weighted Case Excluding Medical Compensation, by Province/Territory, 2002–2003



Notes: Weighted Case indicators are not calculated for Quebec, since Quebec did not report to the CIHI Discharge Abstract Database from 1999–2000 to 2002–2003. Manitoba represents only those facilities that reported to the CIHI Discharge Abstract Database. Data for Nunavut are unavailable.
Source: Canadian Institute for Health Information.

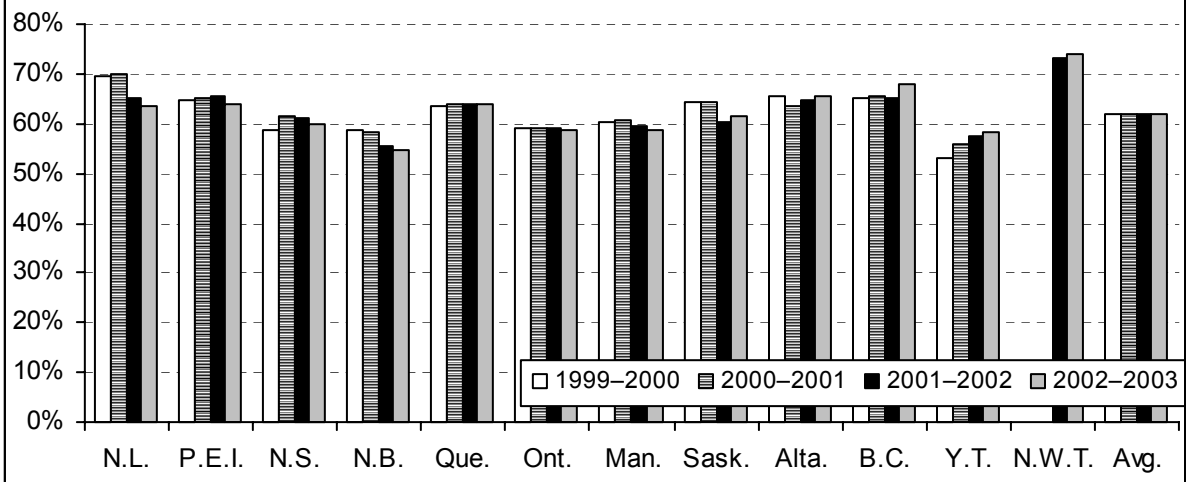
Deployment of Human Resources

Unit-producing Personnel Worked Hours for Patient Care Functional Centres as a Percentage of Total Worked Hours

$$\frac{\textit{Inpatient Nursing, Ambulatory Care and Diagnostic and Therapeutic Services Worked and Purchased Hours}}{\textit{Total Worked Hours, excluding medical personnel hours}}$$

This indicator is a measure of the percentage of total worked hours deployed to patient care functional centres. Figure 10 indicates that in 2002–2003, 61.8% of the 612 million worked hours reported by the jurisdictions were available for patient care. Not all worked hours in patient care functional centres are utilized for direct patient care. Some of those worked hours are spent on other activities such as research, in-service education, department meetings and clerical duties. A higher indicator value indicates a greater percentage of worked hours spent on patient care activities. This indicator, however, should not be interpreted as a measure of the quality of patient care.

Figure 10. Unit-producing Personnel Worked Hours for Patient Care Functional Centres as a Percentage of Total Worked Hours, by Province/Territory, 1999–2000 to 2002–2003



Notes: Data for Northwest Territories from 1999–2000 to 2000–2001 are unavailable. Data for Nunavut are not available.
Source: Canadian Institute for Health Information.

Worked Hours per Weighted Case

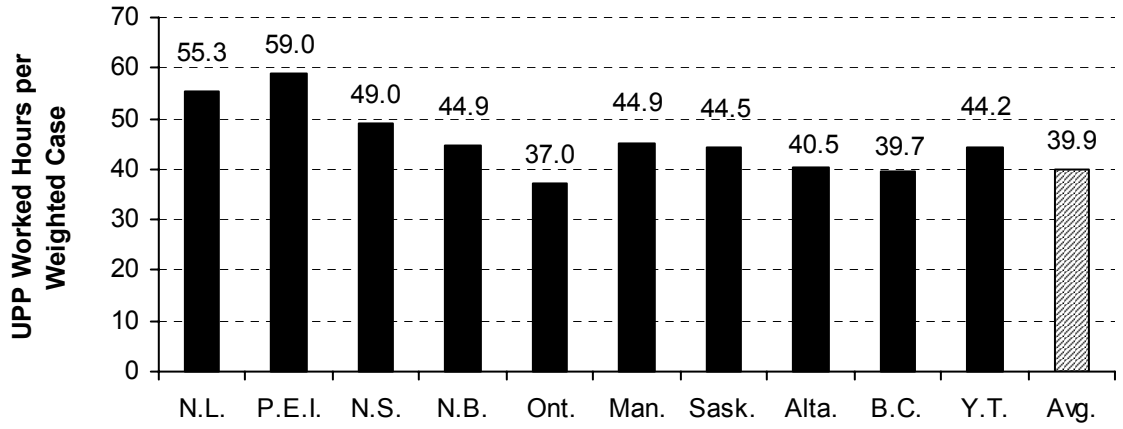
Worked Hours per Weighted Case provides information about the distribution of human resources to functional centres that provide patient care. To calculate these indicators, worked hours from the CMDB were combined with weighted cases from the CIHI Discharge Abstract Database (DAD).

Inpatient Nursing Services account for the majority of care provided to patients in Canadian hospitals. Nursing inpatient UPP worked hours per weighted case range from a low of 37.0 in Ontario to a high of 59.0 in Prince Edward Island. The average for 2002–2003 across all reporting jurisdictions was 39.9.

Nursing Inpatient Services Unit-producing Personnel Worked and Purchased Hours (excluding Long-Term Care)

Total Inpatient Weighted Cases

Figure 11. Nursing Inpatient Services UPP Worked Hours per Weighted Case, by Province/Territory, 2002–2003



Notes: Weighted Case indicators are not calculated for Quebec, since Quebec did not report to the CIHI Discharge Abstract Database from 1999–2000 to 2002–2003. Manitoba represents onlt those facilities that reported to the CIHI Discharge Abstract Database. Data for the Northw est Territories and Nunavut are unavailable.
Source: Canadian Institute for Health Information.

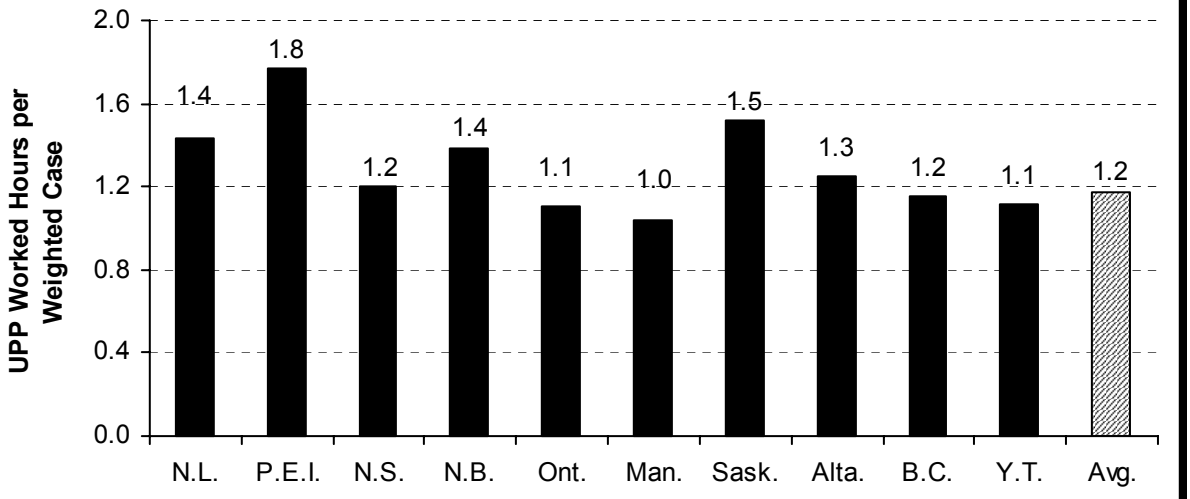
Diagnostic and Therapeutic Services provided to inpatients are represented by Diagnostic Services, Clinical Laboratory and Pharmacy Unit-producing Personnel Worked Hours per Weighted Case. Worked hours for the diagnostic and therapeutic indicators have been adjusted to reflect inpatient activity determined by workload/activity statistics as outlined in the Cost per Weighted Case formula.[11] These indicators provide some insight into the relative intensity of services that are being provided to inpatients (Figures 12 to 14).

11. See Appendix B—Financial Performance Indicator Methodology for more information

Diagnostic Services Unit-producing Personnel Worked and Purchased Hours (adjusted for inpatient activity)

Total Inpatient Weighted Cases

Figure 12. Diagnostic Services UPP Worked Hours per Weighted Case, by Province/Territory, 2002–2003

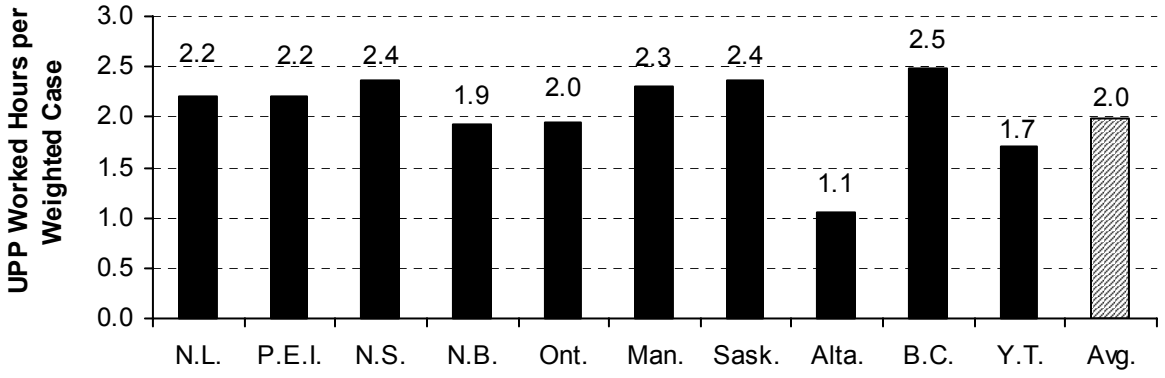


Notes: Weighted Case indicators are not calculated for Quebec, since Quebec did not report to the CIHI Discharge Abstract Database from 1999–2000 to 2002–2003. Manitoba represents only those facilities that reported to the CIHI Discharge Abstract Database. Data for the Northwest Territories and Nunavut are unavailable.
Source: Canadian Institute for Health Information.

Laboratory Services Unit-producing Personnel Worked and Purchased Hours (adjusted for inpatient activity)

Total Inpatient Weighted Cases

Figure 13. Clinical Laboratory UPP Worked Hours per Weighted Case, by Province/Territory, 2002–2003

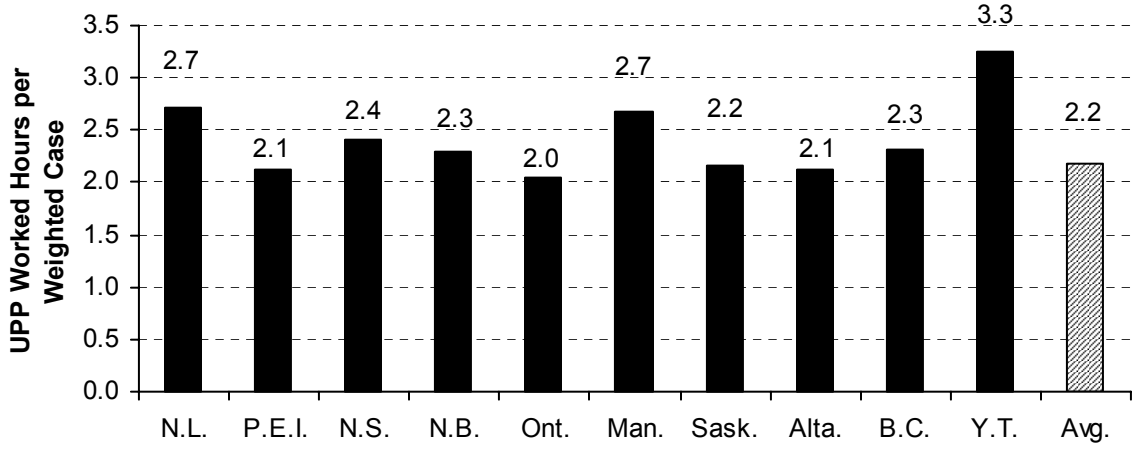


Notes: Weighted Case indicators are not calculated for Quebec, since Quebec did not report to the CIHI Discharge Abstract Database from 1999–2000 to 2002–2003. Manitoba represents only those facilities that reported to the CIHI Discharge Abstract Database. Data for the Northwest Territories and Nunavut are unavailable.
Source: Canadian Institute for Health Information.

Pharmacy Unit-producing Personnel Worked and Purchased Hours (Adjusted for inpatient activity)

Total Inpatient Weighted Cases

Figure 14. Pharmacy UPP Worked Hours per Weighted Case, by Province/Territory, 2002–2003



Notes: Weighted Case indicators are not calculated for Quebec, since Quebec did not report to the CIHI Discharge Abstract Database from 1999–2000 to 2002–2003. Manitoba represents only those facilities that reported to the CIHI Discharge Abstract Database. Data for the Northwest Territories and Nunavut are unavailable.
Source: Canadian Institute for Health Information.

Capital Asset Management

The MIS Guidelines for fiscal year 2002–2003 did not provide the detailed account structure for the collection of data on capital expenditures. However, the MIS Guidelines structure allows for the calculation of the average age of equipment. Based on the age of equipment, it is possible to infer whether or not capital assets are being replaced in a timely manner.

Average Age of Equipment

Accumulated Equipment Amortization (Distributed/Undistributed)

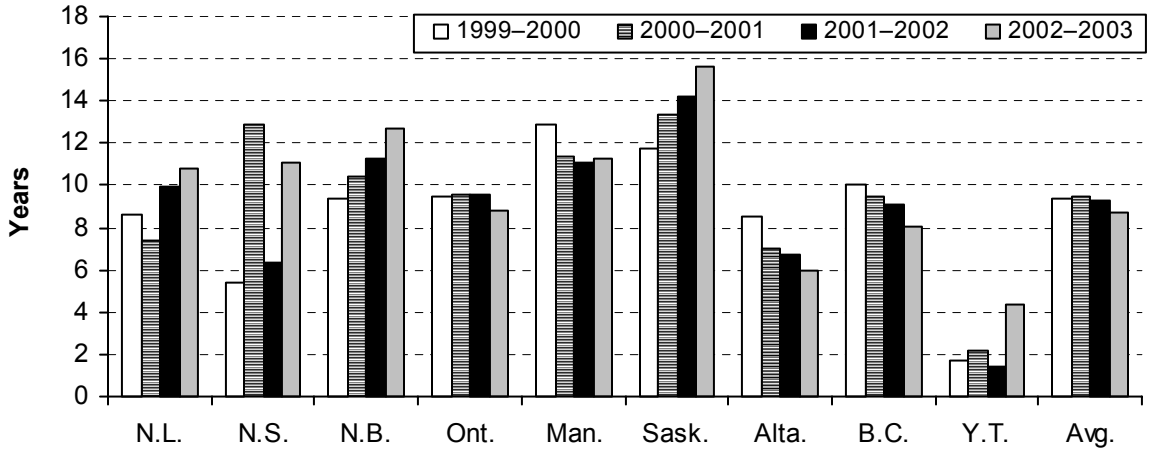
Equipment Amortization Expense (Distributed/Undistributed)

The Average Age of Equipment indicator is an average that does not reflect the diversity of equipment found in hospitals. Some equipment such as hospital beds are expected to have a useful life of up to 15 years while information systems equipment is expected to have a useful life of less than 5 years.

Across Canada, the treatment of amortization of equipment does have an effect on the calculation of average age of equipment. An average value of 8.8 years as reported in 2002–2003, may suggest a large investment in assets with a long useful life, but could just as easily suggest a need to replace equipment more quickly (Figure 15). Revisions to the 2003 MIS Guidelines will provide more detail in the types of reported equipment and will make this indicator more useful. For instance, data regarding a hospital's investment in information systems technology will be valuable for assessing a hospital's ability to stay current within a health care delivery system reliant on information systems. Beginning in fiscal year 2003–2004, hospitals will be required to report current year purchases of major equipment (excluding information systems equipment) and information systems equipment.

Prince Edward Island is not included in Figure 15 because they do not report regional balance sheets to the CMDB making it impossible to calculate a value for this indicator. Quebec is also not included since it does not report capital assets in its hospitals; all capital assets are considered to be owned by the province.

Figure 15. Average Age of Equipment, by Province/Territory, 1999–2000 to 2002–2003



Notes: Data for Prince Edward Island, Quebec, the Northwest Territories and Nunavut are unavailable from 1999–2000 to 2002–2003.
Source: Canadian Institute for Health Information.

Conclusions

This report contributes to hospital financial performance measurement in Canada by calculating system-wide measures of financial performance using data from the Canadian MIS Database (CMDB). Data quality issues and gaps in the data contained in the CMDB make reporting on these indicators problematic for the fiscal years 1999–2000 to 2002-2003.

In order to produce more meaningful information in the future, it is important that CIHI, hospitals, regions and provincial governments continue to work collaboratively on improving the overall quality of data reported to provincial/territorial databases and to the CMDB. In recent years, some data quality improvements have occurred; however, this report reveals that more work is required. The extent of data quality issues varies across the provinces and territories.

In the development of this report, two very important issues regarding data quality emerged:

1. Although a great deal of work by the provinces and territories has been put into improving the quality of the data that will be submitted to the CMDB by provincial/ territorial entities in the future, the data quality of data used in this report is generally insufficient to allow meaningful inter-provincial/territorial comparison of hospital financial performance indicators calculated at a regional level.

2. There are many areas within the CMDB where data quality needs to be improved. CIHI and provincial/territorial reporting entities need to continue to commit to the following:

    - Proper recording and reporting of balance sheet related items;
    - Submission of statistical data specified by the CMDB minimum reporting standard based on the MIS Guidelines, such as earned hours, workload, visits, attendance days, inpatient days and admissions;
    - Allocation of regional shared and centralized services expenses to hospital facilities needs to take place before the data is submitted to CIHI; and
    - Application of generally accepted accounting principles to year-end data submissions supplied to CIHI, not just to audited financial statements.

Recommendations

The following recommendations are proposed:

1. CIHI, the ministries of health and health regions/hospitals should continue to work collaboratively to improve the quality of the financial and statistical data reported to the Canadian MIS Database by:

    - Requiring the use of the MIS Guidelines as the standard for the collection of data.
    - Submitting standardized financial and non-financial data, according to the CMDB minimum reporting requirements. Where possible, additional detailed data would be desirable to facilitate more detailed analysis.
    - Submitting finalized data by the annual reporting deadline in order to improve the timelines of indicator comparisons.
    - Submitting data in the correct data format as outlined by the CMDB Technical Reporting Document.

2. Indicator values at the regional level should continue to be reported on an annual basis.

Appendix A

Methodological Notes

Methodological Notes

Introduction

The Canadian MIS Database (CMDB) contains financial and statistical information from hospitals and limited data from health regions, across Canada. The data are collected according to a standardized framework for collecting and reporting financial and statistical data on the day-to-day operations of health service organizations. The framework is known as the *Guidelines for Management Information Systems in Canadian Health Service Organizations* (MIS Guidelines).

Currently, most information in the CMDB is specific to hospitals. A hospital is broadly defined as an institution where patients are accommodated on the basis of medical need and are provided with continuing medical care and supporting diagnostic and therapeutic services and which is licensed or approved as a hospital by a provincial government, or is operated by the Government of Canada. This definition includes psychiatric hospitals. In provinces and territories where hospitals are part of a regional health authority, regional data is also submitted, providing a complete picture of health services for that region. Statistical data are also collected and include such data elements as, the number of earned hours, client visits and beds staffed and in operation.

In order to ensure the integrity and viability of its databases, the Canadian Institute for Health Information (CIHI) developed a data quality framework to provide all databases and registries with a common comprehensive strategy for evaluating and assessing data quality and identifying priorities for continuous quality improvement. The following information is extracted from the CMDB data quality evaluation and is designed to assist external users of the data to assess its utility for their specific analysis. Additional information is available by contacting the CMDB section by phone at (613) 241-7860, by fax at (613) 241-8120 or by email at cmdb@cihi.ca.

Concepts and Definitions

Mandate/Purpose

The CMDB records financial and statistical information based on a standardized chart of accounts, applying general accounting policies and procedures, workload measurement systems, service activity statistics and indicators that support management decision-making in health service organizations. The information in the CMDB can potentially be used to cost the activities of health service organizations and forms the basis of management reporting including annual general purpose financial statements, financial ratio analysis and operational budgeting.

Population

The database includes financial and statistical information from most hospitals and health regions in Canada.

Variables and Concepts

The variables and concepts used to capture information in the CMDB are based on the *Guidelines for Management Information Systems in Canadian Health Service Organizations* (MIS Guidelines). The MIS Guidelines are a comprehensive set of standards used to report management information that is ultimately submitted to the CMDB and is related to staffing, costs, workload and provision of services. The MIS Guidelines are designed to apply across the continuum of services, ranging from hospitals to community-based health service organizations, providing a framework to generate, maintain and analyze information required for effective decision-making and accountability.

The main features of the MIS Guidelines are:

- A chart of accounts—the coding structure for the data that is applicable across different service delivery settings;
- Accounting principles and procedures—to ensure consistency with generally accepted accounting principles contained in the Handbook of the Canadian Institute of Chartered Accountants (CICA);
- Workload measurement systems—a time tracking management system that provides a standardized method of measuring output; and
- Indicators—standardized ratios that demonstrate how the data can be used for planning, control and performance measurement.

Hospitals and health regions are expected to submit MIS Guidelines-compliant financial and statistical data relating to hospital services to the CMDB. Health regions also submit other health service activities. Most provinces and territories submit hospital data through their respective ministries of health.

The CMDB contains information about the health regions/hospitals that supply data. The information includes a unique institution number, the institution's name, address, service type, size and ownership. The CMDB also contains data relating to the financial position (balance sheet) and operations of reporting organizations. Financial and statistical data are recorded by functional centre and by type of expense and revenue source. The functional centres correspond to the core activities carried out in the health service organization and include administrative and support services; ambulatory care services; community and social services; diagnostic and therapeutic services; education; nursing inpatient and resident services; and research. This information is based on the MIS Guidelines reporting standards.

Revenues by source and expenses by type are also recorded in the CMDB. Broad groups of expenses include compensation, supplies and sundries, equipment, referred-out services and buildings and grounds expenses. The CMDB also records workload information that is used to measure the volume of activity provided by a specific functional centre in terms of a standardized unit of time.

Definitions

Administrative Services—These accounts are established to record expenses, statistics and revenues, if any, of functional centres that generally support administering the health service organization. They include Administration, Finance, Human Resources, and Communications.

Ambulatory Care Services—The Functional Centre Framework Section pertaining to specialized diagnostic, consultative, treatment and teaching services provided primarily for registered clients and their significant others. Access to these services is generally with a referral from a primary care practitioner or a specialist. These services are generally provided in a hospital setting.

Excludes:

- Services provided to Ambulatory Care patients by personnel who are accountable to and charged to Nursing Inpatient/Resident or Diagnostic and Therapeutic Services; OR
- Primary care and supportive services (e.g. Public Health clinics, Home Care programs, Health Promotion/Education) provided to clients of Community and Social Services.

Ambulatory Care Services Visits—(MIS Primary Account 71 3* and MIS Statistical Secondary Accounts 4 50*, 4 51*) all visits by, or to service recipients, arranged with or without prior appointment or through a formal scheduling system, to the ambulatory care service functional centre.

Average Annual Rate of Growth Calculation—The Average Annual Rate of Growth is the constant annual rate necessary for a value at the beginning of a period to grow to a value at the end of a period over the number of compounding years in the period. The formula used to calculate the average annual rate of growth is:

$$= e^{(\ln(\text{value at end of period}) - \ln(\text{value at beginning of period}))/T}$$

where the constant e equals 2.718, which is the base of the natural logarithm and T equals the number of years in the period.

Beds Staffed and in Operation—The beds and cribs available and staffed to provide services to inpatient/residents at the required type and level of service, at the beginning of the fiscal year. Includes bassinets set up outside the nursery and used for infants other than newborns.

Chart of Accounts—A list of the account numbers and designations in a ledger.

Client—An individual:

- Who has been officially accepted by a health service organization and receives one or more health services without being admitted as an inpatient or a resident;
- Whose person-identifiable data is recorded in the registration or information system of the organization and to whom a unique identifier is assigned to record and track services; and
- Who is not referred-in from another health service organization. Examples include individuals receiving services in ambulatory clinics, primary care clinics, in their homes, through day/night and outreach programs.

Client Visits—The visits by, or to service recipients, arranged with or without prior appointment or through a formal scheduling system, excluding inpatients and residents.

Community and Social Services—The Functional Centre Framework Section pertaining to the provision of health (e.g. primary care, prevention, wellness, etc.) and social services on an ambulatory/out-reach basis to individuals, groups and/or communities. Access to these services is typically self-determined. These services are considered the first level of contact for individuals, families and communities with the health system.

Includes:

- Curative, restorative, supportive, disease prevention and health promotion/ education services.

Excludes:

- Specialty services that are generally provided in an ambulatory care functional centre.

Compensation Expense—Compensation expense is the sum of gross salaries expense, benefit contribution expense, purchased compensation expense and fee for service expense arising from the remuneration of management and operational support personnel, unit-producing personnel and medical personnel employed by, or under contract to the health service organization.

Community Health Service Organizations—Organizations primarily engaged in providing health care services directly to clients in the community who do not require inpatient services. This includes organizations specializing in day treatment programs and in the delivery of home care services.

Constant Dollars Calculation—Real hospital expenditure related to Section 1 of this report is presented in constant 1997 dollars. The implicit price index (IPI) for government current expenditure is used to deflate total hospital expenditure. A more complete explanation of the methodology for calculating this index is available in Statistics Canada publications.[12]

12. For example, *Guide to the Income and Expenditure Accounts*, Statistics Canada catalogue number 13-603E, Statistics Canada, Ottawa.

In the health expenditure series, public and private expenditures are adjusted separately in each province using the appropriate index. Adjusted values are summed to obtain Canada totals at constant dollar values. Consequently, the overall implicit price index of the health expenditure series reflects the mix of public and private expenditures reported in the National Health Expenditure database.

The government current expenditure index was forecast for 2004 for the provinces and territories. The forecasts are based on the Conference Board of Canada's forecasts of this index for Canada, Ontario and Quebec and CIHI's forecasts for the remaining provinces.

The health component of the Consumer Price Index (CPI) was forecast to December 2004 based on the average of the monthly index up to September 2004, which was the latest information available prior to the publication of this report.

Diagnostic and Therapeutic Services—The Functional Centre Framework Section pertaining to diagnostic and therapeutic services includes professional and technical services which assist in the clinical investigation of the inpatients, residents or clients, either to detect the presence of disease, disability, or injury or to assess the severity of known disease, disability, or injury.

Therapeutic Services include professional and technical services provided to inpatients, residents or clients, which assist in the alleviation or cure of the causes, symptoms and/or sequelae of disease, disability or injury.

Excludes:

- Professional and technical services provided by personnel who are accountable and charged to Nursing Inpatient/Resident Services in the functional centre framework.

Education—The Functional Centre Framework Section pertaining to the provision of in-service education programs to the health service organization's personnel, as well as formal education programs to undergraduate and post-graduate technical, professional and medical students/trainees.

Emergency Visits—(MIS Primary Account 71 3 10* and MIS Statistical Secondary Accounts 4 50*, 4 51*) the visits by, or to service recipients, arranged with or without prior appointment or through a formal scheduling system, to the emergency department, excluding client surgical day/night care.

Functional Centre—A subdivision of an organization used in a functional accounting system to record the budget and actual direct expenses; statistics; and/or revenues, if any, which pertain to the function or activity being carried out.

Global Funding—(MIS Financial Secondary Account 1 10 10) the revenue arising from the provision of patient services, which are the responsibility of the Ministry of Health.

Health Service Organization—Health care providers including Community Health Service Organizations, Hospitals, Public Health Organizations, Residential Care Facilities and Social Service Program Organizations.

Hospital—Hospitals are institutions where patients are accommodated on the basis of medical need and are provided with continuing medical care and supporting diagnostic and therapeutic services. Hospitals are licensed or approved as hospitals by a provincial/ territorial government, or are operated by the Government of Canada and include those providing acute care, extended and chronic care, rehabilitation and convalescent care, and psychiatric care.

Hospital Expenses Net of Recoveries—(MIS Financial Secondary Accounts 1 2*, 3*, 4*, 5*, 6*, 7*, 8*, 9*) Expenses incurred by a hospital for compensation, supplies, sundry, equipment, referred-out services and building and grounds less recoveries. Recoveries are the revenue arising from services provided, typically external to the functional centre and external to the health care health service organization/site, but internal to the legal entity, e.g. a recovery from a related health care service.

Hospital and Health Region Expenses Net of Recoveries—(MIS Financial Secondary Accounts 1 2*, 3*, 4*, 5*, 6*, 7*, 8*, 9*) Expenses incurred by hospitals and health regions, for compensation, supplies, sundry, equipment, referred-out services and building and grounds less recoveries. Recoveries are the revenue arising from services provided, typically external to the functional centre and external to the health care service organization/site, but internal to the legal entity, e.g. a recovery from a related health care health service organization.

Inpatient Days—(MIS Statistical Secondary Account 4 03*) the days during which services are provided to an inpatient, between the census taking hours on successive days. The day of admission is counted as an inpatient day but the day of separation is not an inpatient day. When the service recipient is admitted and separated (discharged or died) on the same day, one inpatient day is counted.

Inpatient Admissions—(MIS Statistical Secondary Account 4 01*) The official acceptance into the health service organization of an adult/child/newborn/ postnatal newborn, who requires medical and/or health services on a time limited basis. The admission procedure involves the assignment of a bed, bassinet or incubator. Admission of a newborn is deemed to occur at the time of birth, or in the case of postnatal newborns, at the time of admission of the mother to the health service organization.

Nursing Inpatient/Resident Services—The Functional Centre Framework Section pertaining to the nursing services provided to inpatients/residents and their significant others to meet their physical and psychosocial needs.

Includes:

- Ambulatory care clients receiving services in inpatient nursing units if separate ambulatory care functional centres have not been established for these services.

- Direct expense data for physicians contracted by the health service organization to provide services within a specific Level 3, 4 or 5 nursing inpatient and resident functional centre.

Per Capita Dollars Calculation—Per capita hospital expenses were calculated using the most recent revised population estimates from the Demography Division of Statistics Canada. This takes into account the results of the census adjustment for net census under-count, non-permanent residents and returning Canadians.

Hospital expenses are inflated to 100% by multiplying the reported expenses by the number of beds in the province/territory and dividing by the number of beds in the reporting hospitals.

Public Health Organizations—Organizations that administrate and provide public health programs such as health promotion and protection.

Research—The Functional Centre Framework Section pertaining to formally organized research.

Residential Care Facilities—refers to facilities, which include homes for the aged (including nursing homes), facilities for persons with physical disabilities, developmental delays, psychiatric disabilities, alcohol and drug problems and facilities for emotionally disturbed children. Facilities solely of a custodial or domiciliary nature and facilities for transients or delinquents are excluded.

Revenue—(MIS Financial Secondary Account 1*) The gross proceeds from taxes, licenses, duties, user fees, transfer payments and sources other than borrowing.

Social Services Program Organizations—Organizations that administrate and provide programs of a social service nature.

Specialty Day/Night Care Visits—(MIS Primary Account 71 3 40* and MIS Statistical Secondary Accounts 4 50*, 4 51*) The visits by, or to service recipients, arranged with or without prior appointment or through a formal scheduling system, to the specialized day/night care functional centre (registered persons who attend for three to twelve hours on average, typically as the result of a referral from a primary care practitioner).

Total Long-Term Debt—(MIS Primary Accounts 5* 2, excluding 5* 24 *) Liabilities of the health service organization's fund that are due more than one year from the balance sheet date, excluding amounts owing by the health service organization on account of bonds issued by it for fund purposes, not due within one year of the balance sheet date.

Unit-producing Personnel (UPP)—Those personnel whose primary function is to carry out activities that directly contribute to the fulfillment of the service mandate. Examples include RNs, RNAs, laboratory technologists, accounts payable clerks, pharmacists, housekeepers, home care workers and public health officers. Excluded are practicing physicians, medical residents, interns and students and, in most cases, Diagnostic, Therapeutic, Nursing and Support Services' students.

Worked Hours—Hours spent carrying out the mandate of the functional centre. They include regular scheduled hours, overtime, call back, coffee breaks and worked statutory holiday hours. Worked hours do not include the lunch hour and standby hours.

Workload Measurement System—A tool for measuring the volume of activity provided by a specific functional centre in terms of a standard unit of time.

Major Data Limitations

In 1995, CIHI began collecting financial and statistical data in the CMDB (previously known as the Annual Hospital Survey) for fiscal year 1995–1996. Prior to this time, a similar database was maintained by Statistics Canada. Historical data prior to fiscal year 1995–1996 is not available in the CMDB but can be obtained from Statistics Canada.

For both fiscal years 1995–1996 and 1996–1997 there was a very low response rate for data submissions. As a result, data in these years are incomplete. Subsequent fiscal years have achieved response rates exceeding 90% of all Canadian hospitals. However, not all reporting hospitals provided a complete data set. Generally, the missing data consisted mainly of operating statistics.

Other limitations that affect the comparability of reported data include the extent to which organizations apply the standards as they are described in the MIS Guidelines and the extent to which Generally Accepted Accounting Principles (GAAP) are applied to the data before it is reported to CIHI. For example, Quebec has not implemented the MIS Guidelines, hence their data is not submitted in the same format as other provinces.

Major Data Limitations and Estimated Impact or Resolution

As a result of the low response rates for fiscal years 1995–1996 and 1996–1997, data for these years are considered to be incomplete. Users should be particularly cautious when interpreting results from these years or when comparing data from these years to other years.

Data from fiscal years 1997–1998 and subsequent years have higher response rates but not all organizations submitted a complete data set. For example, many organizations chose not to submit operating statistics. As a result, data for fiscal years 1997–1998 to 2002–2003 should be viewed with care. Users are cautioned when interpreting results from analysis of this data.

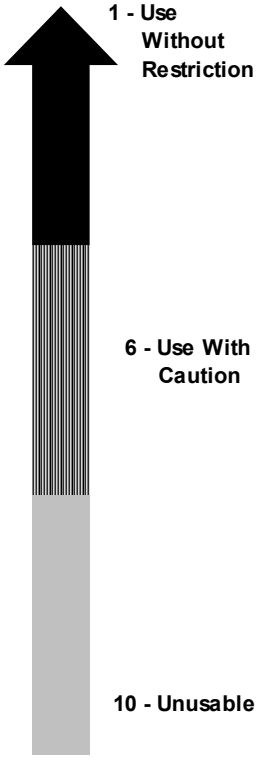
Many of the problems caused by limited reporting are overcome through statistical analysis of indicator results. Once this analysis has been completed, organizations with incomplete data can be eliminated from further analysis for specific indicators. As well, organizations with indicator values that fall outside of predetermined upper or lower limits can be flagged for further analysis or eliminated from results prior to comparative analysis. This process is described under Methodology for Identification of Outliers in Appendix B.

Another issue the CMDB is faced with is the limited extent to which some organizations follow the requirements of the MIS Guidelines. For example, health regions within a regionalized province/territory are not required by the province/territory to allocate regional administrative expenses and expenses for shared services to all of the facilities within the region. Wherever possible, data has been transformed to be in compliance with the MIS Guidelines. Where necessary, regional, centralized and shared services expense have been allocated on a systematic basis by CIHI before data is used to calculate performance indicators.

The province of Quebec has not implemented the MIS Guidelines for hospital reporting. Data reported to CIHI from Quebec is mapped from Quebec's provincial account codes to the MIS Guidelines chart of accounts. In cases where a mapping relationship cannot be established, codes are mapped to a holding account. Holding accounts allow Quebec trial balance data to balance in the database.

Table 24 describes the ten Data Quality grades that are assigned to the CMDB data submitted to CIHI by the provinces and territories.

Table 24. CMDB Data Quality Grade Levels



Grade	Description
1	Data Quality presents no concern for analysis.
2	Minor data quality issues related to a few accounts that may have a marginal impact on analysis of those accounts.
3	Minor data quality issues related to several accounts that may affect analysis of those accounts
4	Substantive data quality issues relating to a few accounts that will affect analysis of those accounts.
5	Substantive data quality issues relating to several accounts that will affect analysis of those accounts and may influence the quality of the indicators that subsume them.
6	Substantive data quality issues relating to several accounts that will affect analysis of those accounts and the indicators that subsume them.
7	Major data quality issues that will affect analysis and the interpretation of indicators.
8	Major data quality issues that will limit analysis and the meaningfulness of some indicators.
9	Major data quality issues that will severely limit any analysis and render many indicators as meaningless.
10	Data quality issues are of a magnitude that the data cannot be used for analysis.

Table 25 reports the values from Table 24 that were assigned to each jurisdiction based on the CMDB data quality review process for fiscal year 2002–2003. CIHI is currently working with hospitals/health regions and provincial and territorial ministries of health to improve their data quality.

Table 25. Data Quality Assessment by Selected Characteristics and Dimensions, by Province/Territory, 2002–2003

	Comparability	Coverage	Item Non-Response	Measurement Error	Relevance	Timeliness	Overall Grade
N.L.	3	5	5	7	1	1	**4**
P.E.I.	5	1	10	10	10	10	**9**
N.S.	1	3	5	6	1	6	**4**
N.B.	1	1	4	7	2	10	**4**
Que.	5	4	4	9	10	9	**5**
Ont.	2	1	3	6	1	1	**3**
Man.	3	1	5	9	1	1	**5**
Sask.	3	5	7	9	2	10	**7**
Alta.	2	4	5	10	1	8	**6**
B.C.	1	3	6	8	1	6	**5**
Y.T.	3	8	5	9	7	1	**6**
N.W.T.	3	9	6	9	10	1	**6**
Nun.	–	–	–	–	–	–	–

Note: Data for Nunavut was not submitted to CIHI.

Source: Canadian Institute for Health Information.

Coverage

Canadian MIS Database Frame

"Frame" refers to a list of entities that should supply data to a database. The CMDB contains financial and statistical data from hospitals across the country. CIHI maintains a list of Canadian hospitals reporting to the CMDB referred to as the CMDB List of Hospitals. The CMDB does not yet request data from long-term care facilities; community health centres or home care agencies. Most regionalized provinces, however, do submit non-hospital data.

Frame Maintenance

In order to ensure that the CMDB contains up to date information, the provinces and territories are asked twice a year for any changes that impact the CMDB list of hospitals such as bed counts and hospital closures, mergers and amalgamations.

Impact of Frame Maintenance

The documentation process of maintaining the frame includes storing a copy of changes submitted by the provinces/territories and documenting the updates in the CMDB. In many cases, hospital lists are updated one or two years prior to the data submission for that year. Consequently, significant effort is made to ensure that data submissions are consistent with the updated hospital structure for a particular entity.

Collection and Non-Response

Data Collection

Financial and statistical data from hospitals are collected with the cooperation of provincial and territorial governments to ensure the submission of MIS Guidelines compliant hospital or regional data.

Provinces and territories are given two options for submitting data to CIHI. Data can be submitted using an MS Excel workbook or a text file. Once the data has been submitted, it is subjected to a series of edit checks. These edits are reviewed and enhanced as necessary. After the data have been entered into the database, indicators are calculated for each institution in order to measure the quality of the reported data.

Data Quality Control

Once the data have been collected and formatted for a jurisdiction, it is processed using a database application; during the process established edits are applied to the data. An exception report is produced based on the edits, which is sent to each provincial/territorial ministry of health. It is the foundation for the provincial/territorial data quality report. This report outlines the major data quality issues for each province/territory and contributes to an effort to help improve reporting practices.

The Data Quality Report also includes the identification of anomalies in the data through the analysis of hospital financial and statistical data. This analysis employs a variety of edits testing whether the CMDB Minimum Data Set was met, as well as including regional financial performance indicators, provincial/territorial comparisons and comparisons to the last three years of data for each supplier. To facilitate and encourage data quality, officials in the appropriate provincial/territorial ministry of health review the Data Quality Reports.

Response

Response rates of data submissions to the CMDB have been steadily increasing since 1995 when the database was transferred from Statistics Canada. Table 26 indicates that 95% of all hospitals in the CMDB list of hospitals responded with 2002–2003 data. These hospitals represent 98% of all hospital beds. In contrast, only 51% of hospitals representing 56% of beds responded to the call for 1995–1996 data.

Table 26. CMDB Response Rates, 1995–1996 to 2002–2003

Fiscal Year	Response Rate Based on Hospitals	Response Rate Based on Beds
2002–2003	95%	98%
2001–2002	94%	98%
2000–2001	93%	96%
1999–2000	90%	95%
1998–1999	88%	93%
1997–1998	85%	90%
1996–1997	54%	57%
1995–1996	51%	56%

Source: Canadian Institute for Health Information.

Table 27. Provincial Public, Private and Total Hospital Response Rates by Province/Territory and Canada, 2002–2003

Province	Provincial Public Hospitals	Private Hospitals	All Hospitals
N.L	97%	N/A	97%
P.E.I.	100%	N/A	100%
N.S.	100%	N/A	100%
N.B.	100%	N/A	100%
Que.	97%	25%	94%
Ont	100%	30%	95%
Man.	100%	0%	98%
Sask.	89%	0%	87%
Alta.	94%	N/A	94%
B.C.	97%	N/A	97%
Y.T.	50%	N/A	50%
N.W.T.	50%	N/A	50%
Nun.	0%	N/A	0%
Can.	**96%**	**24%**	**95%**

N/A = Not Applicable

Source: Canadian Institute for Health Information.

Response rates vary by province/territory and by hospital ownership (Table 27). In total there were 744 hospitals operating in Canada in fiscal year 2002–2003. Of these, 728 were provincially funded public hospitals. The remaining 16 were either privately owned or owned by the federal government. While 96% of provincial hospitals reported data, only 24% of the private hospitals reported data.

Observing simple response bias also helps assess data quality. This statistic determines whether or not an event had been observed or reported properly. In the CMDB this might include, for example, reporting inpatient visits and inpatient days outside of inpatient nursing functional centres or when credit and debit values are reversed. A related statistic is correlated response variance which occurs when data is consistently incorrectly observed, recorded and reported, for example, when data elements are collected only by select provinces. It is difficult to determine whether any regional differences are due to differences in data collection, software or variations in coding practice or hospital policy.

Adjustment for Non-Response

While response rates based entirely on the CMDB frame are high, simple response bias and correlated response variance are evident because not all respondents report values for the entire minimum data set. Non-responding hospitals were reported to the appropriate ministry in the provincial/territorial data quality report. Values for some financial performance indicators will not be able to be calculated or used for health regions/hospitals that do not report an entire data set.

Major Changes

There have been no major changes to the data collection tools, standards or data providers (provinces/territories) since the inception of the CMDB in 1995.

Revision History

The fiscal year 2002–2003 data used in this publication were current as of February 21, 2005.

Major Revisions

There have been revisions to data from fiscal years 1999–2000, 2000–2001 and 2001-2002. Most of the changes represent minor corrections. In 2004 CMDB requested the provinces/territories review the process of mapping provincial/territorial chart of accounts to the national standard (MIS Guidelines). Several provinces took part in this process for 2000–2001, 2001–2002 and 2002–2003 data submissions. In most cases, there were minor changes to the data files.

Hospital and hospital bed counts from 1999–2000 to 2001–2002 have been revised after a review of hospital closures and mergers across several jurisdictions.

Comparability

Geography

Facility postal codes are collected from all respondents. Information about hospitals can be compared by postal code if the postal code contains more than five hospitals. Generally, the smallest geographic area would be by health region. Regions in provinces other than Ontario are defined as health regions. In Ontario, grouping of District Health Council was used to approximate regions.

Facility

Facility-level information from the CMDB can be linked to clinical information from the Discharge Abstract Database (DAD) based on the facility codes that are unique to each facility. Even though hospitals may report to the DAD using multiple facility codes, these facility codes can be mapped to only one hospital reporting to the CMDB.

Time

All provinces and territories submit data on a fiscal year that covers April 1 through March 31 of the following year.

Person

Information in the Canadian MIS Database is collected at the organization level. It is not possible to derive information about individuals from the CMDB, nor track them across time.

Appendix B

Financial Performance Indicator Methodology

Financial Performance Indicator Methodology

General Methods

The following is intended as a general overview of the methods applied to calculate the financial performance indicators in this report. More detailed information can be obtained by contacting the Canadian MIS Database section by phone (613) 241-7860, by fax (613) 241-8120 or by email at cmdb@cihi.ca.

Unit of Analysis

Hospitals in Canada operate under a variety of legal organizations. In some provinces hospitals are included under the legal umbrella of a heath authority and in other provinces the hospital itself is the legal entity. Indicators calculated using the legal entity as the unit of analysis include Total Margin, Current Ratio, Administrative Support Expense as a percentage of Total Expense, Information Systems Expense as a percentage of Total Expense and Average Age of Equipment. Indicators that are calculated using individual hospitals, regardless of the legal entity, are Unit Producing Personnel (UPP) Worked Hours for Patient Care Functional Centres as a percentage of Total Worked Hours, Cost per Weighted Case, Nursing Inpatient Services UPP Worked Hours per Weighted Case, Diagnostic Services UPP Worked Hours per Weighted Case, Clinical Laboratory UPP Worked Hours per Weighted Case and Pharmacy UPP Worked Hours per Weighted Case.

2002–2003 Indicator Methodology

1. **Total Margin:** Total Margin is an indicator measuring financial viability. It is strongly influenced by positive financial outcomes on a yearly basis.

$$\frac{\textit{Total Revenue} - \textit{Total Expenses}}{\textit{Revenue, excluding internal recoveries}}$$

   MIS account codes used in the numerator include all fund types, secondary financial accounts 1*, 3* to 9*.

   MIS account codes used in the denominator include all fund types, secondary financial accounts 1*, excluding 1 21 and 1 22.

2. **Current Ratio**: Current Ratio is an indicator of a hospital's liquidity that measures how current assets and liabilities are managed. The inability to meet short-term obligations can hinder the delivery of quality patient care services.

$$\frac{\textit{Current Assets + debit Current Liability balances excluding current portion of deferred contributions}}{\textit{Current Liabilities, excluding current portion of deferred contributions + credit Current Assets, except Current Asset contra accounts}}$$

   MIS account codes used in the numerator include primary accounts 1* + debit balances in primary accounts 4* excluding 4* 8.

   MIS account codes used in the denominator include primary accounts 4* excluding 4* 8 + credit balances in primary accounts 1* except 1* 4.

Note: Data are adjusted for amounts not re-allocated on the trial balance to be consistent with financial statement reporting (e.g. only a net credit position across current cash accounts would be added to the denominator).

This indicator **includes** deferred revenue (MIS Primary Account 4* 6 Unearned Contributions) but excludes the current portion of deferred capital contributions (MIS Primary Account 4* 8). The current portion of deferred capital contributions represent the next year's amortization of grants received for capital purposes. Since the next years amortization expense of assets that directly relate to the deferred capital contributions are not included as a current asset, the inclusion of the current portion of deferred capital contributions is unwarranted.

3. **Administrative Services Expense as a Percentage of Total Expense:** Administrative Expense is a measure of a hospital's efficiency.

$$\frac{\textit{General Administration, Finance, Human Resources, and Communication Expenses, net of recoveries}}{\textit{Total Expenses, net of recoveries}}$$

MIS account codes used in the numerator include primary accounts 7* 1 10, 7* 1 15, 7* 1 20, 7* 1 30, secondary financial accounts 1 2*, 3* to 9*.

MIS account codes used in the denominator include secondary financial accounts 1 2*, 3* to 9*.

4. **Information Systems Expense as a Percentage of Total Expense:** This is an indicator that examines the expenditures on information services.

$$\frac{\textit{Systems Support, net of recoveries}}{\textit{Total Expenses, net of recoveries}}$$

MIS account codes used in the numerator include primary accounts 7* 1 25, secondary financial accounts 1 2*, 3* to 9*.

MIS account codes used in the denominator include secondary financial accounts 1 2*, 3* to 9*.

5. **Unit-producing Personnel (UPP) Worked Hours for Patient Care Functional Centres as a Percent of Total Worked Hours:** This indicator measures human resources.

$$\frac{\textit{UPP Inpatient Nursing, Ambulatory Care and Diagnostic and Therapeutic Worked and Purchased Hours}}{\textit{Total Worked Hours, excluding medical compensation hours}}$$

MIS account codes used in the numerator include primary accounts 7* 2, 7* 3, 7* 4, statistical secondary accounts 3 50 10, 3 50 90.

MIS account codes used in the denominator include all fund types excluding primary account 7* 5 , statistical secondary accounts 3 10 10, 3 10 90, 3 50 10, 3 50 90.

6. **Nursing Inpatient Services Unit-producing Personnel Worked Hours per Weighted Case:** This indicator measures the number of worked hours required from nursing units to produce a weighted case.

$$\frac{\textit{UPP Inpatient Nursing Worked and Purchased Hours (Excluding Long-Term/Chronic Care)}}{\textit{Total Inpatient Weighted Cases}}$$

MIS account codes used in the numerator include primary accounts 7* 2 (Excluding 71 2 95), statistical secondary accounts 3 50 10 and 3 50 90.

The denominator includes total acute, rehabilitation and mental health inpatient weighted cases (obtained from the Discharge Abstract Database and Hospital Morbidity Database, excluding Day Procedures).

7. **Clinical Laboratory Unit-producing Personnel Worked Hours per Weighted Case:** This indicator measures the number of worked hours required from Laboratory units to produce a weighted case.

$$\frac{\textit{UPP Laboratory Services Worked and Purchased Hours (Adjusted for inpatient activity)}}{\textit{Total Inpatient Weighted Cases}}$$

MIS account codes used in the numerator include primary accounts 71 4 10, statistical secondary accounts 3 50 10 and 3 50 90. The numerator is adjusted for the proportion of inpatient activity determined by workload/activity statistics as it is outlined in the Cost Per Weighted Case methodology below.

The denominator includes total acute, rehabilitation and mental health inpatient weighted cases (obtained from the Discharge Abstract Database and Hospital Morbidity Database, excluding Day Procedures).

8. **Diagnostic Services Unit-producing Personnel Worked Hours per Weighted Case:** This indicator measures the number of worked hours required from Diagnostic units to produce a weighted case.

$$\frac{\textit{UPP Diagnostic Services Worked and Purchased Hours (Adjusted for inpatient activity)}}{\textit{Total Inpatient Weighted Cases}}$$

MIS account codes used in the numerator include primary accounts 71 4 05, 71 4 15, 71 4 25, 71 4 30 statistical secondary accounts 3 50 10 and 3 50 90. The numerator is adjusted for the proportion of inpatient activity determined by workload/activity statistics as it is outlined in the Cost Per Weighted Case methodology below.

The denominator includes total acute, rehabilitation and mental health inpatient weighted cases (obtained from the Discharge Abstract Database and Hospital Morbidity Database, excluding Day Procedures).

9. **Pharmacy Unit-producing Personnel Worked Hours per Weighted Case:** This indicator measures the number of worked hours required from Pharmacy to produce a weighted case.

$$\frac{\textit{UPP Pharmacy Worked and Purchased Hours (Adjusted for inpatient activity)}}{\textit{Total Inpatient Weighted Cases}}$$

   MIS account codes used in the numerator include primary accounts 71 4 40, statistical secondary accounts 3 50 10 and 3 50 90. The numerator is adjusted for the proportion of inpatient activity determined by workload/activity statistics as it is outlined in the Cost Per Weighted Case methodology below.

   The denominator includes total acute, rehabilitation and mental health inpatient weighted cases (obtained from the Discharge Abstract Database and Hospital Morbidity Database, excluding Day Procedures).

10. **Average Age of Equipment:** This is a measure of capital that examines the relationship between yearly equipment amortization expense to the total of accumulated amortization for equipment assets.

$$\frac{\textit{Accumulated Equipment Amortization (Distributed/Undistributed)}}{\textit{Equipment Amortization Expense (Distributed/Undistributed)}}$$

    MIS account codes used in the numerator include primary accounts 3* 8 51, 3* 8 56.

    MIS account codes used in the denominator include primary accounts 7* and 8*, financial secondary accounts 9 50 80 and 7 50.

Cost per Weighted Case Methodology

Data used to calculate CIHI's Cost Per Weighted Case (CPWC) are derived from two sources. The 2002–2003 data submitted to CIHI's Canadian MIS Database are the source for financial data used in this indicator's numerator. Weighted cases obtained from the Discharge Abstract Database (DAD) are used in the indicator's denominator. Weighted cases are grouped using the 2002 version of CIHI's Case Mix Group (Complexity Overlay) grouping methodology (Day Procedures are excluded). The CPWC calculation is performed for facilities that have reported both financial and clinical data.

Cost Distribution Logic

The cost calculation is based upon obtaining the full cost of inpatient services, then dividing by the total weighted cases for each hospital. The full cost of inpatient services includes expenses associated with health regions, such as diagnostic/laboratory services and/or administration/support expenses.

Recoveries Netted, Expenses Removed

The first step in the calculation is to net recoveries and remove the designated expenses. The secondary codes associated with these exclusions/netting are:

Recoveries

Secondary Description	Secondary Code
Recoveries	1 2*

Excluded Expenses

Secondary Description	Secondary Code
Undistributed Amortization—Grounds, Buildings and Building Service Equipment	9 50 20, 9 50 40, 9 50 60[13]
Interest on Long-Term Liabilities	9 55
Termination Benefits	3 ** 85

Functional Centre Exclusions[14]

Primary Description	Primary Code	Secondary Code
Long-Term/Chronic Care	71 2 95	ALL
Community	71 5	ALL
Research	71 7	ALL
Education	71 8 (except 71 8 40)	ALL
Undistributed	71 9	ALL

Allocation Methodology—Diagnostic/Therapeutic Services (D&T)[15]

The preferred method for allocating Diagnostic and Therapeutic Services (D&T) expenses to inpatient services is via workload measurement data. To do this, first all D&T accounts are rolled up to level 3 functional centres. Next, all service recipient activity workload is used to derive an inpatient/client ratio. **NOTE:** Non-service recipient activity workload is excluded, but the expenses associated with non-service recipient activity are allocated using the inpatient/client ratio. Therefore the following formula is used to obtain the inpatient workload ratio:

$$\frac{\textit{Inpatient Workload}}{\textit{Client} + \textit{Inpatient Workload}}$$

13. Undistributed amortization is occasionally reported at the roll-up level (e.g. F9 50), making it impossible to know the portion applicable to equipment. Nationally, 70% of the undistributed amortization reported applies to buildings, grounds and service equipment. Accordingly, 70% of the dollars reported under F9 50 are removed to obtain the equipment portion.
14. The expenses in these functional centres are not excluded until all allocations have been made.
15. Where health regions report diagnostic and therapeutic costs within the corporate entity (e.g. not within stand-alone D&T centres), these costs are distributed, by proportion of expense, to inpatient and client frameworks.

Where workload is not reported, procedures (for Laboratory and Diagnostic Imaging, including Respiratory Therapy) or attendance days (for therapies) are used to distribute costs. In the absence of these statistics, visits are used.

Allocations for Accounts with no Workload or Activity Statistics
A national workload average, by level 3 account, is used to make allocations in diagnostic and therapeutic functional centres where expenses are reported without corresponding workload/activity or statistics. A separate average is calculated for small,[16] non-teaching and teaching hospitals. Where no statistics are reported at all, a national average for each level 3 functional centre by hospital type is used. In rare instances where workload is nationally absent for a given level 3 functional centre, a generic average by hospital type produced from workload across all functional centres is used. For a complete listing of the account codes for activity/workload statistics please refer to chapter 2.4 of the MIS Guidelines.

Operating Room/Post-Anaesthetic Recovery Room—*Primary Accounts, 71 2 60*, 71 2 65**
Many hospitals use their main inpatient operating suite to treat both inpatient and client surgical visits. Ideally nursing workload should be used to break out the inpatient/client split in these functional centres. Lack of reporting of nursing workload prohibits this. Instead, surgical visits are used:

Surgical Visits

Secondary Description	Secondary Code
Surgical Visits—Inpatient	4 37 10
Surgical Visits—Client	4 37 22, 4 37 24

An additional step is required to recognize the difference in resource intensity between a "typical" inpatient and client surgical visit. To accomplish this, inpatient visits are weighted 3 to every 1 client visit.

Where surgical visits are not reported expenses are attributed to inpatient services.

Allocation for Regional Expenses
Additional allocations must be made to hospitals that are under the control of health regions. In order to do this, first the portion of regional expenses that are attributable to the hospitals in each region must be separated from the portion attributable to non-hospitals. This hospital/non-hospital ratio is obtained through the use of the non-hospital information supplied to CIHI by the provinces. In addition, Newfoundland and Labrador, Nova Scotia, Manitoba, Alberta and British Columbia transaction data for facility-based non-hospitals were used.

Once the hospital portion of regional expenses is obtained, they are allocated based on the proportion of each hospital's total expense to the total hospital expense for that region.

16. For the purpose of this methodology a small hospital is defined as one with fewer than 50 beds.

Regional expenses are rolled up to Level 2 functional centre reporting and are added to the level 2 categories[17] in each hospital.

Allocating Administration/Support and Accounting Centre Expenses
The final steps to achieving the full cost of inpatient services for each facility is accomplished by using a step-down allocation approach. This is a sequenced allocation for each functional centre.

Accounting Centres
In many cases, hospitals report recoveries and expenses pertaining to patient care in the Accounting Centres. If any (net) expenses or recoveries remain in the Accounting Centres they must be distributed. A ratio is calculated based on the total facility cost across each Level 2 functional centre, excluding the Accounting Centres. The following formula is used:

$$\frac{F/C_n \text{ Costs}}{\text{Total Costs } (71\ 1 + 71\ 2_{+D\&T} + 71\ 3_{+D\&T} + 71\ 2\ 95 + 71\ 5 + 71\ 7 + 71\ 8 + 71\ 8\ 40 + 7\ 19)}$$

Where – F/C_n is each of the functional centres identified in the denominator
– D&T is the portion of D & T costs associated with either inpatient or client services.

Administration and Support Services
Administration and Support Services are allocated using the following formula, where administration/support services are excluded from the denominator:

$$\frac{F/C_n \text{ Costs}}{\text{Total Costs } (71\ 2_{+D\&T} + 71\ 3_{+D\&T} + 71\ 2\ 95 + 71\ 5 + 71\ 7 + 71\ 8 + 71\ 8\ 40 + 71\ 9)}$$

Once administration is allocated, in-service education is allocated, by proportion of expense, to inpatient and client frameworks:

$$\frac{F/C_n \text{ Costs}}{\text{Total Costs } (71\ 2_{+D\&T} + 71\ 3_{+D\&T} + 71\ 2\ 95)}$$

Recovery Revenue
With the exception of Accounting Centres, net revenues are not distributed. Outside of the Accounting Centres, allocations are restricted *to a minimum value of zero—no negative allocations are made at the framework level.*

Denominator
The denominator includes total acute, rehabilitation and mental health inpatient weighted cases (obtained from the Discharge Abstract Database, excluding Day Procedures).

17. Long-Term/Chronic Care accounts are not rolled up to level 2 so they can absorb allocated expenses from other functional centres (e.g. Diagnostic and Therapeutic, Administration/Support, etc.).

Performance Indicator Weighted Average Methodology

All of the indicators reported in *Canadian MIS Database, Hospital Financial Performance Indicators, 1999–2000 to 2002–2003* are weighted averages. Weighting is applied by calculating the indicator value based on the sum of all the numerators divided by the sum of all the denominators.

Provincial indicator values are calculated as the sum of all provincial organizations' numerators divided by the sum of all provincial organizations' denominators, excluding outliers. National indicator values are calculated as the sum of all organizations' numerators divided by the sum of all organizations' denominators, excluding outliers.

Validation of Indicator Results Methodology

After all of the indicator values were calculated for this document, a validation report was created for every province/territory that contained individual regional values. In the case of Ontario and Quebec, the reports contained hospital indicator values. The validation reports were sent to each MIST Technical Group member for each province and territory. These reports contained the organization's numerator, denominator and calculated value for each indicator, along with a complete indicator methodology.

The instructions contained in the validation report asked the province/territory to confirm that each organization's values in the report were correct. If they were not, the province/territory was required to send a detailed account-by-account request to have the data changed. Change requests that did not include resubmission to the CMDB were not considered valid requests.

Methodology for the Identification of Outliers

An outlier is defined as an indicator value that is greater than or less than a pre-determined range of acceptable indicator values. For this report, the range of acceptable values is:

1st quartile (25th percentile) minus 1.5 * IQR **to** 3rd quartile (75th percentile) plus 1.5 * IQR; where IQR = inter-quartile range.

Any indicator that falls outside this acceptable range is carefully reviewed. Unless there is a compelling reason for retaining the value, it is removed or "trimmed" from further analysis.

Trim Rules for National and Provincial Averages

For all provincial and national averages that are published throughout the report:

- For Hospital-Specific Indicators (i.e. Worked Hours and Weighted Cases Indicators)—hospital values are trimmed out if beyond the range of acceptable values; and
- For Regional-Specific Indicators (i.e. Current Ratio, Total Margin, Administrative Expenses etc.)—regional values (including the aggregate regional values in Ontario and Quebec) are trimmed out if beyond the range of acceptable values.

Trim Rules for Regional Indicator Values
For all regional averages that will be published in the appendix:

- For Hospital-Specific Indicators (i.e. Worked Hours and Weighted Cases Indicators)—hospital values are trimmed out if beyond the range of acceptable values; and
- For Regional-Specific Indicators (i.e. Current Ratio, Total Margin, Administrative Expenses etc.)—regional values (including the aggregate regional values in Ontario and Quebec) are trimmed out if beyond the range of acceptable values.

Decile Ranking of Regional Indicators

Regional decile ranking was determined by listing the values for all regions, within a given year, in order, depending on the scale of the indicator, from the highest (lowest) to the lowest (highest). For example, in the case of an indicator with results in ascending order, the first ten percent (least favourable) of the regional values receive a decile rank of 1, the second ten percent receive a decile ranking of 2 and so on to the final ten percent (most favourable) that have a decile ranking of 10.

Appendix C

Regional Indicator Values by Province/Territory, 2002–2003

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Table C.1.1 Part 1

Hospital Financial Performance Indicators—2002–2003, Atlantic Provinces

Province/Territory	Total Margin		Current Ratio		Administrative Services Expense as a Percentage of Total Expense *		Information Systems Expense as a Percentage of Total Expense		Cost per Weighted Case	
	%	Decile	Ratio	Decile	%	Decile	%	Decile	$	Decile
Newfoundland and Labrador, by Regional Health Board										
Avalon Health Care Institutions Board	-2.7	3	0.2	1	5.9	5	0.7	3	6,272	1
Central East Health Care Institutions Board	-2.5	3	0.2	1	6.0	5	2.5	9	6,101	1
Central West Health Board	-4.5	1	0.3	1	5.6	6	0.9	4	5,750	1
Grenfell Regional Health Services Board	-2.3	3	0.2	1	9.8	2	0.7	3	4,104	4
Health Care Corporation of St. John's	-3.3	2	0.6	2	3.7	9	1.4	6	4,872	2
Peninsulas Health Care Corporation	-2.2	4	0.3	1	5.2	7	1.5	7	**	**
Western Health Care Corporation	-1.3	5	0.3	1	5.8	6	0.7	3	6,200	1
Provincial Average	**-2.8**		**0.4**		**5.0**		**1.2**		**5,321**	
Prince Edward Island, by Regional Health Authority										
East Prince Health Region	0.0	8	1.0	6	6.7	4	0.5	3	4,043	5
Eastern Kings Health Region	0.0	8	1.0	6	**	**	0.0	1	5,502	1
Queens Health Region	0.0	8	1.0	6	9.8	2	0.0	2	4,200	4
Southern Kings Health Region	0.0	8	1.0	6	11.0	1	0.0	1	2,877	10
West Prince Health Region	0.0	8	1.0	6	10.2	1	0.3	2	4,559	2
Provincial Average	**0.0**		**1.0**		**9.2**		**0.1**		**4,150**	
Nova Scotia, by District Health Board										
Annapolis Valley District Health Authority	-0.4	7	0.8	4	7.4	3	1.4	6	3,255	8
Antigonish/Guysborough/Richmond DHA	0.0	8	1.0	6	9.9	2	0.8	3	3,369	8
Cape Breton/ Victoria/ Inverness	0.0	7	1.2	7	6.3	5	0.6	3	4,069	4
Colchester/ East Hants DHA	-4.3	1	1.6	10	6.1	5	0.7	3	3,615	7
Cumberland County DHA	**	**	1.3	9	8.5	2	0.6	3	4,441	3
Halifax Regional/ Hants West	0.0	8	1.3	8	4.2	8	2.2	9	4,410	3
IWK Health Centre	0.0	8	0.9	5	5.2	7	2.1	8	4,961	2
Pictou County	-5.0	1	1.4	9	6.7	4	0.2	2	3,453	7
South Shore DHA	0.1	9	1.0	5	6.1	5	1.5	7	4,059	4
South West Nova DHA	-0.3	7	1.0	5	6.5	4	1.5	7	3,195	9
Provincial Average	**-0.4**		**1.2**		**5.4**		**1.6**		**4,143**	
New Brunswick, by Regional Hospital Corporation										
Acadie-Bathurst Health Authority	-3.3	2	0.5	2	4.1	9	1.5	6	3,880	5
Atlantic Health Sciences Corporation	-1.9	4	0.9	5	4.4	8	2.4	9	3,798	6
Beauséjour Regional Health Authority	-1.9	4	0.6	2	2.9	9	1.4	6	3,437	7
Miramichi Regional Health Authority	-1.6	4	0.8	4	4.4	8	1.7	7	3,783	6
Regional Health Authority Four	0.0	7	0.8	4	5.4	7	2.3	9	3,921	5
Restigouche Health Authority	-1.1	5	1.1	7	6.7	4	1.1	5	4,913	2
River Valley Health	1.2	10	0.6	3	4.5	8	1.5	6	3,333	8
South-East Regional Health Authority	-2.1	4	0.6	2	3.7	9	2.9	10	4,070	4
Provincial Average	**-1.3**		**0.7**		**4.3**		**1.9**		**3,784**	

* Administrative Expense includes: Administration, Finance, Human Resources and Communications.

** = Value was outside of reportable range. See Methodology for Identification of Outliers in Methodological Notes.

--- = Not applicable or not reportable.

Table C.1.1 Part 2

Hospital Financial Performance Indicators—2002–2003, Atlantic Provinces

Unit-producing Personnel Worked Hours for Patient Care Functional Centres as a Percentage of Total Worked Hours		Nursing Inpatient Services Unit-producing Personnel Worked Hours per Weighted Case		Diagnostic Services Unit-producing Personnel Worked Hours per Weighted Case		Clinical Laboratory Unit-producing Personnel Worked Hours per Weighted Case		Pharmacy Unit-producing Personnel Worked Hours per Weighted Case		Average Age of Equipment	
%	Decile	Hours	Decile	Hours	Decile	Hours	Decile	Hours	Decile	Years	Decile
50.7	1	48.1	4	0.7	9	2.7	2	0.9	10	11.4	3
57.9	3	58.2	2	1.1	5	1.8	7	2.0	6	5.4	9
62.5	6	61.7	1	1.8	1	2.1	5	4.1	1	9.6	5
53.8	1	67.4	1	1.0	7	4.1	1	1.8	8	10.1	4
72.6	10	54.3	3	1.6	1	2.3	4	2.7	3	14.0	2
60.4	5	55.2	2	0.8	8	2.0	6	**	**	8.0	7
54.4	2	54.5	3	1.1	5	1.6	7	3.0	2	10.7	3
63.7		**55.3**		**1.4**		**2.2**		**2.7**		**10.8**	
67.0	9	51.6	3	2.1	1	2.6	2	2.2	5	---	---
46.9	1	72.1	1	1.4	2	---	---	1.6	9	---	---
65.2	8	63.1	1	1.8	1	**	**	2.3	5	---	---
59.5	5	45.5	5	1.2	4	---	---	0.9	10	---	---
58.4	4	54.6	3	0.7	9	1.0	10	1.6	9	---	---
64.1		**59.0**		**1.8**		**2.2**		**2.1**		---	
56.8	3	44.1	6	0.8	8	1.4	8	1.6	9	17.4	1
53.9	1	48.0	4	0.9	7	1.4	8	1.7	9	---	---
60.4	5	50.5	4	0.7	9	2.2	5	1.9	8	9.1	6
64.4	7	54.2	3	0.7	9	1.9	7	2.3	5	---	---
63.1	6	58.2	2	1.1	5	1.6	8	2.5	4	---	---
61.5	5	45.9	5	1.6	2	2.7	2	2.8	2	---	---
56.6	2	57.9	2	1.2	4	3.9	1	2.5	3	---	---
64.3	7	46.3	5	1.4	3	1.7	7	2.3	5	---	---
57.5	3	56.8	2	0.8	8	1.3	9	2.7	2	13.2	2
52.5	1	45.0	5	0.6	9	1.2	9	1.4	10	8.5	7
59.7		**49.0**		**1.2**		**2.4**		**2.4**		**11.1**	
51.2	1	44.7	5	1.1	5	1.7	7	2.4	4	11.5	3
55.7	2	41.4	6	1.5	2	1.9	6	1.6	9	13.1	2
54.1	1	39.1	7	1.8	1	2.3	3	2.7	2	9.9	5
50.6	1	48.1	4	1.2	4	1.5	8	2.5	3	11.8	2
56.4	2	50.7	4	1.3	3	1.9	6	3.3	1	15.4	1
55.0	2	64.6	1	1.6	2	2.8	2	3.2	1	15.2	1
53.4	1	41.0	6	1.0	6	1.3	9	1.8	8	15.0	1
57.5	3	49.3	4	1.6	2	2.4	3	2.8	2	11.5	3
54.6		**44.9**		**1.4**		**1.9**		**2.3**		**12.7**	

Table C.1.2 Part 1

Hospital Financial Performance Indicators—2002–2003, Quebec, Ontario and Manitoba

Province/Territory	Total Margin		Current Ratio		Administrative Services Expense as a Percentage of Total Expense *		Information Systems Expense as a Percentage of Total Expense		Cost per Weighted Case	
	%	Decile	Ratio	Decile	%	Decile	%	Decile	$	Decile
Quebec, By Hospital Region										
Abitibi-Témiscamingue	0.3	9	0.8	4	10.1	1	1.0	4	---	---
Bas-Saint-Laurent	-1.4	5	1.0	5	10.3	1	1.1	4	---	---
Chaudière-Appalaches	-3.2	3	0.6	3	9.2	2	1.2	5	---	---
Côte-Nord	-1.1	6	0.9	5	11.7	1	1.1	4	---	---
Estrie	-1.6	4	1.1	7	8.1	3	1.4	6	---	---
Gaspésie-Îles-de-la-Madeleine	-0.8	6	0.7	3	11.7	1	0.8	3	---	---
Lanaudière	-3.6	2	0.6	3	8.0	3	1.3	5	---	---
Laurentides	-5.5	1	0.6	2	10.4	1	1.3	5	---	---
Laval	-0.2	7	0.9	5	8.6	2	1.1	4	---	---
Mauricie et Centre-du-Québec	-1.1	5	1.0	6	10.1	1	1.0	4	---	---
Montérégie	-3.4	2	0.6	3	9.3	2	1.4	6	---	---
Montréal-Centre	-4.8	1	0.6	3	7.9	3	1.8	8	---	---
Nord du Québec	---	---	---	---	---	---	---	---	---	---
Nunavik	**	**	0.1	1	12.1	1	1.1	4	---	---
Outaouais	-4.0	2	0.7	3	10.2	1	1.6	7	---	---
Québec	-3.1	3	0.6	2	7.4	3	1.4	6	---	---
Saguenay — Lac-Saint-Jean	-1.2	5	0.6	2	9.2	2	1.0	4		
Terres-Cries-de-la-Baie-James	**	**	0.6	2	**	**	1.3	6	---	---
Provincial Average	**-3.5**		**0.6**		**8.6**		**1.5**		**---**	
Ontario, by District Health Council										
Algoma, Cochrane, Manitoulin and Sudbury	-0.3	7	0.8	4	6.0	5	1.8	8	3,558	7
Champlain	1.9	10	0.6	2	6.1	5	3.3	10	3,470	7
Durham, Haliburton, Kawartha and Pine Ridge	-0.5	6	1.0	6	6.8	4	2.0	8	3,189	9
Essex, Kent and Lambton	-1.9	4	0.7	3	6.0	5	3.3	10	3,603	7
Grand River	-0.5	6	2.0	10	6.2	5	2.2	9	3,153	9
Grey Bruce Huron-Perth	-1.8	4	1.9	10	7.1	3	1.7	7	3,075	9
Halton-Peel	-1.3	5	1.1	7	5.7	6	2.0	8	3,324	8
Hamilton-Wentworth	-0.1	7	0.8	4	6.3	5	2.6	9	4,155	4
Muskoka, Nipissing, Parry Sound & Timiskaming	0.1	9	**	**	11.5	1	1.6	7	3,651	6
Niagara	-2.6	3	1.0	5	6.6	4	2.2	9	3,437	7
Northwestern Ontario	-0.8	6	0.9	5	6.5	5	1.5	7	3,297	8
Quinte Kingston Rideau	-1.8	4	1.2	8	5.9	6	2.9	10	3,418	8
Simcoe-York	-2.1	4	1.1	7	7.7	3	2.7	10	3,224	9
Thames Valley	0.3	9	0.6	2	5.6	6	3.1	10	3,936	5
Toronto	-1.1	5	0.8	4	6.8	4	2.6	10	3,877	5
Waterloo Region-Wellington-Dufferin	0.3	9	1.3	8	6.5	4	3.0	10	3,404	8
Provincial Average	**-0.7**		**0.8**		**6.5**		**2.6**		**3,651**	
Manitoba, by Regional Health Authority										
Assiniboine Regional Health Authority	-0.8	6	1.6	9	5.8	6	0.3	2	---	---
Brandon Regional Health Authority	0.6	9	1.2	8	4.1	9	1.1	5	---	---
Burntwood Regional Health Authority	-2.5	3	0.8	4	4.8	7	0.6	3	---	---
Central Regional Health Authority	0.4	9	1.5	9	4.9	7	0.4	2	---	---
Churchill Regional Health Authority	-2.6	3	0.4	1	8.8	2	0.8	3	---	---
Interlake Regional Health Authority	-0.7	6	1.3	8	5.1	7	0.3	2	---	---
Norman Regional Health Authority	0.9	10	1.0	5	4.8	7	0.2	2	---	---
North Eastman Health Association	-0.6	6	1.7	10	6.9	4	0.8	4	---	---
Parkland Regional Health Authority	0.6	9	1.1	6	5.9	6	0.3	2	---	---
South Eastman Health/Sante Sud-Est Inc.	-2.6	3	1.8	10	4.6	8	0.4	2	---	---
Winnipeg Regional Health Authority	0.3	9	1.3	9	5.6	6	1.2	5	3,796	6
Provincial Average	**0.1**		**1.3**		**5.4**		**0.9**		**3,796**	

* Administrative Expense includes: Administration, Finance, Human Resources and Communications.

** = Value was outside of reportable range. See Methodology for Identification of Outliers in Methodological Notes

--- = Not applicable or not reportable

Table C.1.2 Part 2

Hospital Financial Performance Indicators—2002–2003, Quebec, Ontario and Manitoba

Unit-producing Personnel Worked Hours for Patient Care Functional Centres as a Percentage of Total Worked Hours		Nursing Inpatient Services Unit-producing Personnel Worked Hours per Weighted Case		Diagnostic Services Unit-producing Personnel Worked Hours per Weighted Case		Clinical Laboratory Unit-producing Personnel Worked Hours per Weighted Case		Pharmacy Unit-producing Personnel Worked Hours per Weighted Case		Average Age of Equipment	
%	Decile	Hours	Decile	Hours	Decile	Hours	Decile	Hours	Decile	Years	Decile
61.2	5	---	---	---	---	---	---	---	---	---	---
67.0	8	---	---	---	---	---	---	---	---	---	---
61.6	6	---	---	---	---	---	---	---	---	---	---
55.5	2	---	---	---	---	---	---	---	---	---	---
68.9	9	---	---	---	---	---	---	---	---	---	---
66.9	8	---	---	---	---	---	---	---	---	---	---
61.8	6	---	---	---	---	---	---	---	---	---	---
62.3	6	---	---	---	---	---	---	---	---	---	---
70.0	9	---	---	---	---	---	---	---	---	---	---
70.3	10	---	---	---	---	---	---	---	---	---	---
70.1	9	---	---	---	---	---	---	---	---	---	---
66.9	8	---	---	---	---	---	---	---	---	---	---
70.2	10	---	---	---	---	---	---	---	---	---	---
60.9	5	---	---	---	---	---	---	---	---	---	---
---	---	---	---	---	---	---	---	---	---	---	---
69.1	9	---	---	---	---	---	---	---	---	---	---
59.3	4	---	---	---	---	---	---	---	---	---	---
66.0	8										
64.0		---		---		---		---		---	---
58.6	4	35.4	9	1.4	3	2.4	3	1.8	8	10.5	4
57.9	3	36.1	9	0.9	8	1.6	8	2.1	6	15.3	1
61.5	6	32.5	10	0.9	7	2.4	3	2.1	6	8.9	6
58.5	4	37.0	8	1.2	3	2.4	3	2.2	6	9.5	5
59.0	4	33.3	10	1.0	7	2.3	4	1.5	10	7.4	8
60.2	5	35.2	9	1.0	7	1.9	6	1.9	8	8.6	7
64.1	7	33.7	10	1.1	5	2.0	5	2.5	3	8.0	7
56.7	2	38.9	8	1.3	3	2.2	4	2.0	6	7.8	8
57.1	3	37.3	8	0.9	8	2.0	6	1.7	9	10.7	4
56.2	2	36.5	9	0.9	7	2.3	4	1.7	9	11.4	3
55.7	2	33.6	10	1.1	5	1.9	7	1.7	9	9.5	5
56.9	3	34.5	10	1.0	6	1.9	6	1.8	8	9.5	5
64.0	7	35.5	9	1.0	6	1.9	6	1.9	7	7.5	8
58.4	4	39.9	7	1.0	6	0.5	10	2.0	7	9.0	6
58.6	4	38.8	8	1.2	4	2.2	5	2.2	6	7.8	8
58.0	4	34.7	10	1.0	6	2.2	4	2.0	7	8.4	7
58.7		**37.0**		**1.1**		**2.0**		**2.0**		**8.8**	
---	---	---	---	---	---	---	---	---	---	7.3	8
57.7	3	---	---	---	---	---	---	---	---	9.3	5
65.1	8	---	---	---	---	---	---	---	---	8.9	6
---	---	---	---	---	---	---	---	---	---	9.3	6
---	---	---	---	---	---	---	---	---	---	6.2	9
---	---	---	---	---	---	---	---	---	---	10.1	4
62.4	6	---	---	---	---	---	---	---	---	8.7	6
---	---	---	---	---	---	---	---	---	---	11.5	3
65.9	8	---	---	---	---	---	---	---	---	8.0	7
---	---	---	---	---	---	---	---	---	---	9.8	5
58.3	4	44.9	5	1.0	6	2.3	4	2.7	3	14.1	2
58.6		**44.9**		**1.0**		**2.3**		**2.7**		**11.3**	

Table C.1.3 Part 1

Hospital Financial Performance Indicators—2002–2003, Saskatchewan, Alberta and British Columbia

Province/Territory	Total Margin		Current Ratio		Administrative Services Expense as a Percentage of Total Expense *		Information Systems Expense as a Percentage of Total Expense		Cost per Weighted Case	
	%	Decile	Ratio	Decile	%	Decile	%	Decile	$	Decile
Saskatchewan, by District Health Board										
Cypress Regional Health Authority	-1.4	5	1.2	8	3.9	9	0.0	1	2,782	10
Five Hills Health Region	-1.2	5	1.8	10	1.4	10	0.0	1	3,180	9
Heartland Health Region	-1.3	5	1.0	6	2.0	10	0.0	1	2,477	10
Keewatin Yatthe Regional Health Authority	**	**	2.1	10	2.3	10	0.0	1	**	**
Kelsey Trail Health Region	**	**	1.9	10	1.8	10	0.0	1	3,806	5
Mamawetan Churchill River Regional Health Authority	-4.2	1	0.8	4	6.1	5	0.0	1	**	**
Prairie North Regional Health Authority	-3.8	2	1.3	8	0.8	10	0.0	1	3,403	8
Prince Albert Parkland Health Region	**	**	0.8	4	0.6	10	0.0	1	3,475	7
Regina Qu'Appelle Health Region	-1.0	6	0.3	1	3.7	9	1.3	5	4,007	5
Saskatoon Health Region	-4.5	1	0.8	4	4.5	8	0.9	4	4,513	2
Sun Country Regional Health Authority	**	**	1.6	9	2.1	10	0.0	1	1,753	10
Sunrise Health Region	1.5	10	0.5	2	1.5	10	0.0	1	2,877	10
Provincial Average	**-2.3**		**0.8**		**3.1**		**1.1**		**3,849**	
Alberta, by Regional Health Authority										
Alberta Cancer Board	1.7	10	1.1	7	2.3	10	3.9	10	5,002	2
Alberta Mental Health Board	-4.0	2	1.5	9	8.8	2	2.0	8	2,116	10
Aspen Regional Health Authority	-0.1	7	1.4	9	4.6	8	1.0	4	3,020	10
Calgary Regional Health Authority	-0.5	7	1.2	8	3.1	9	2.3	9	4,363	3
Capital Health Authority	-0.3	7	1.3	8	2.7	10	2.1	8	4,435	3
Chinook Regional Health Authority	-3.5	2	1.7	10	4.5	8	2.0	8	3,621	6
Crossroads Regional Health Authority	-2.6	3	1.5	9	4.3	8	2.6	9	2,970	10
David Thompson Regional Health Authority	-2.2	3	1.4	9	4.6	8	1.4	6	3,669	6
East Central Regional Health Authority	-3.5	2	**	**	5.9	6	1.5	6	3,553	7
Headwaters Health Authority	-3.3	2	1.1	7	5.6	6	3.2	10	4,129	4
Health Authority 5	-4.1	1	1.3	8	5.0	7	1.6	7	3,175	9
Keeweetinok Lakes Regional Health Authority	**	**	1.2	7	8.2	3	1.6	7	4,299	4
Lakeland Regional Health Authority	-6.0	1	0.7	3	4.7	8	1.3	5	3,138	9
Mistahia Regional Health Authority	-1.3	5	1.1	7	6.5	4	2.2	9	3,938	5
Northern Lights Regional Health Authority	-0.2	7	1.3	8	7.3	3	2.1	8	4,509	3
North-Western Regional Health Authority	-5.6	1	**	**	9.4	2	1.8	8	4,674	2
Palliser Health Authority	-0.8	6	0.7	3	4.1	9	1.2	5	3,752	6
Peace Regional Health Authority	**	**	0.2	1	7.1	4	1.7	7	4,134	4
Provincial Average	**-1.1**		**1.3**		**3.9**		**2.1**		**4,015**	
British Columbia, by Regional Health Board and Community Health Council										
Fraser Health Authority	1.5	10	1.0	5	3.6	9	1.0	4	3,644	6
Interior Health Authority	4.3	10	1.6	10	5.1	7	2.1	8	4,486	3
Northern Health Authority	1.0	10	1.6	10	5.3	7	1.3	5	5,259	1
Provincial Health Services Authority	1.9	10	1.2	7	5.5	6	2.4	9	6,894	1
Vancouver Coastal Health Authority	0.1	8	1.0	6	3.9	9	2.5	9	5,524	1
Vancouver Island Health Authority	0.1	8	1.3	9	4.9	7	1.7	7	4,307	3
Provincial Average	**1.3**		**1.2**		**4.5**		**1.9**		**4,605**	

* Administrative Expense includes: Administration, Finance, Human Resources and Communications.

** = Value was outside of reportable range. See Methodology for Identification of Outliers in Methodological Notes

--- = Not applicable or not reportable

Table C.1.3 Part 2

Hospital Financial Performance Indicators—2002–2003, Saskatchewan, Alberta and British Columbia

Unit-producing Personnel Worked Hours for Patient Care Functional Centres as a Percentage of Total Worked Hours		Nursing Inpatient Services Unit-producing Personnel Worked Hours per Weighted Case		Diagnostic Services Unit-producing Personnel Worked Hours per Weighted Case		Clinical Laboratory Unit-producing Personnel Worked Hours per Weighted Case		Pharmacy Unit-producing Personnel Worked Hours per Weighted Case		Average Age of Equipment	
%	Decile	Hours	Decile	Hours	Decile	Hours	Decile	Hours	Decile	Years	Decile
62.7	6	56.8	2	0.7	9	1.2	9	---	---	**	**
71.6	10	51.6	3	1.3	3	2.7	2	1.9	7	16.2	1
---	---	---	---	---	---	---	---	---	---	---	---
63.4	7	**	**	---	---	**	**	---	---	10.2	4
62.5	6	59.7	1	1.2	4	2.2	5	2.9	2	---	---
---	---	---	---	---	---	---	---	---	---	---	---
67.9	9	46.8	4	**	**	2.0	5	2.6	3	---	---
63.4	7	53.6	3	0.6	10	3.2	1	2.3	4	---	---
56.9	3	40.9	7	2.0	1	2.4	3	2.0	7	**	**
54.9	2	40.0	7	0.5	10	1.2	9	2.0	7	**	**
61.4	5	40.3	7	0.6	10	1.6	8	2.0	7	---	---
70.2	10	44.7	5	1.0	6	2.3	4	3.0	2	---	---
61.4		**44.5**		**1.5**		**2.4**		**2.2**		**15.7**	
57.7	3	40.3	7	1.2	4	2.1	5	**	**	5.0	10
67.1	9	28.4	10	0.3	10	0.2	10	0.8	10	3.9	10
65.0	7	31.9	10	0.7	9	3.2	1	2.4	4	**	**
73.3	10	41.9	6	1.9	1	0.0	10	1.9	8	5.6	9
64.7	7	41.8	6	1.2	4	0.9	10	2.4	4	---	---
67.3	9	37.6	8	0.8	8	1.0	10	2.2	5	10.1	4
59.1	4	38.4	8	0.3	10	1.1	9	3.2	1	7.4	8
48.4	1	38.0	8	1.4	2	1.3	9	2.4	4	7.6	8
72.2	10	53.6	3	1.1	5	2.6	2	2.2	5	12.0	2
62.3	6	70.3	1	1.5	2	**	**	3.5	1	4.7	10
66.2	8	39.2	7	1.5	2	2.9	2	3.5	1	1.4	10
**	**	---	---	---	---	---	---	1.0	10	**	**
61.1	5	38.7	8	0.6	10	2.0	5	2.6	3	4.9	10
63.9	7	40.0	7	0.8	8	1.4	8	2.3	5	**	**
**	**	50.1	4	---	---	---	---	---	---	6.8	9
68.5	9	69.5	1	0.5	10	2.7	2	---	---	5.8	9
72.9	10	41.2	6	1.0	7	1.1	9	2.3	4	**	**
63.3	7	54.9	2	0.7	9	3.0	1	1.6	10	**	**
65.3		**40.5**		**1.3**		**1.1**		**2.1**		**6.0**	
74.3	10	35.3	9	1.2	3	2.4	3	2.0	7	**	**
68.5	9	36.2	9	1.0	6	1.8	7	2.3	5	9.1	6
64.7	7	46.8	5	0.9	8	2.3	4	2.4	4	14.9	2
61.4	5	57.4	2	0.9	7	0.9	10	2.7	3	6.9	9
66.8	8	41.9	6	1.3	3	2.9	1	2.9	2	6.0	9
65.9	8	36.1	9	1.2	4	3.0	1	1.9	8	11.0	3
67.8		**39.7**		**1.2**		**2.5**		**2.3**		**8.1**	

Table C.1.4 Part 1

Hospital Financial Performance Indicators—2002–2003, Yukon Territory, Northwest Territories and Nunavut

Province/Territory	Total Margin		Current Ratio		Administrative Services Expense as a Percentage of Total Expense *		Information Systems Expense as a Percentage of Total Expense		Cost per Weighted Case	
	%	Decile	Ratio	Decile	%	Decile	%	Decile	$	Decile
Yukon Territory	0.6	9	0.7	3	7.4	3	2.6	10	4,323	3
Northwest Territories										
Hay River Health Board	2.6	10	0.2	1	**	**	1.3	5	**	**
Stanton Territorial Health Authority	0.6	9	1.1	7	8.0	3	1.4	6	5,131	2
Territorial Average	**1.0**		**0.7**		**8.0**		**1.4**		**5,131**	
Nunavut	---	---	---	---	---	---	---	---	---	---

* Administrative Expense includes: Administration, Finance, Human Resources and Communications.

** = Value was outside of reportable range. See Methodology for Identification of Outliers in Methodological Notes.

--- = Not applicable or not reportable.

Table C.1.4 Part 2

Hospital Financial Performance Indicators—2002–2003, Yukon Territory, Northwest Territories and Nunavut

Unit-producing Personnel Worked Hours for Patient Care Functional Centres as a Percentage of Total Worked Hours		Nursing Inpatient Services Unit-producing Personnel Worked Hours per Weighted Case		Diagnostic Services Unit-producing Personnel Worked Hours per Weighted Case		Clinical Laboratory Unit-producing Personnel Worked Hours per Weighted Case		Pharmacy Unit-producing Personnel Worked Hours per Weighted Case		Average Age of Equipment	
%	Decile	Hours	Decile	Hours	Decile	Hours	Decile	Hours	Decile	Years	Decile
58.3	4	44.2	6	1.1	5	1.7	7	3.3	1	4.4	10
---	---	---	---	---	---	---	---	---	---	---	---
73.9	10	**	**	---	---	---	---	2.2	6	---	---
73.9		---		---		---		**2.2**		---	
---	---	---	---	---	---	---	---	---	---	---	---

Appendix D

Regional Indicator Values by Province/Territory, 2001–2002

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Table D.1.1 Part 1

Hospital Financial Performance Indicators—2001–2002, Atlantic Provinces

Province/Territory	Total Margin		Current Ratio		Administrative Services Expense as a Percentage of Total Expense *		Information Systems Expense as a Percentage of Total Expense		Cost per Weighted Case	
	%	Decile	Ratio	Decile	%	Decile	%	Decile	$	Decile
Newfoundland and Labrador, by Regional Health Board										
Avalon Health Care Institutions Board	-3.2	2	0.3	1	8.7	3	0.7	3	---	---
Central East Health Care Institutions Board	-4.3	2	0.2	1	6.5	5	1.2	4	---	---
Central West Health Board	0.2	9	0.5	2	7.5	4	1.5	6	---	---
Grenfell Regional Health Services Board	-2.4	4	0.2	1	11.2	2	0.6	2	---	---
Health Care Corporation of St. John's	-0.6	7	0.5	2	4.9	7	1.3	5	---	---
Peninsulas Health Care Corporation	-0.4	7	0.4	1	6.6	5	1.6	7	---	---
Western Health Care Corporation	-1.6	5	0.3	1	9.8	2	0.8	3	---	---
Provincial Average	**-1.2**		**0.4**		**6.8**		**1.2**		---	
Prince Edward Island, by Regional Health Authority										
East Prince Health Region	**	**	---	---	4.2	9	---	---	---	---
Eastern Kings Health Region	**	**	---	---	11.5	1	---	---	---	---
Queens Health Region	**	**	---	---	10.7	2	0.0	1	---	---
Southern Kings Health Region	**	**	---	---	3.2	9	---	---	---	---
West Prince Health Region	**	**	---	---	8.4	3	---	---	---	---
Provincial Average			---		**8.8**		**0.0**		---	
Nova Scotia, by District Health Board										
Annapolis Valley District Health Authority	-0.4	7	1.0	5	6.2	5	1.2	5	---	---
Antigonish/Guysborough/Richmond DHA	0.0	8	1.1	6	8.4	3	0.4	1	---	---
Cape Breton/ Victoria/ Inverness	-5.5	1	1.0	5	5.9	6	0.4	2	---	---
Colchester/ East Hants DHA	0.0	8	1.6	9	6.7	5	0.8	3	---	---
Cumberland County DHA	0.0	8	1.3	8	9.5	3	0.6	2	---	---
Halifax Regional/ Hants West	-1.2	6	1.1	7	4.4	8	2.2	8	---	---
IWK Health Centre	0.0	8	1.5	8	5.6	7	1.6	7	---	---
Pictou County	0.0	8	1.7	9	7.1	4	0.3	1	---	---
South Shore DHA	-0.4	7	1.0	5	5.7	6	1.2	5	---	---
South West Nova DHA	-0.1	8	1.0	5	4.9	7	1.3	5	---	---
Provincial Average	**-1.4**		**1.2**		**5.4**		**1.5**		---	
New Brunswick, by Regional Hospital Corporation										
Region 1 (Beausejour) Hospital Corporation	-3.0	3	0.6	2	2.9	9	1.5	6	---	---
Region 1 (Southeast) Hospital Corporation	-2.0	4	0.6	2	3.1	9	2.6	10	---	---
Region 2 Hospital Corporation	-1.5	5	1.0	5	4.6	8	2.3	9	---	---
Region 3 Hospital Corporation	-3.4	2	0.4	1	4.7	8	1.4	6	---	---
Region 4 Hospital Corporation	-0.2	8	0.7	3	5.3	7	2.3	9	---	---
Region 5 Hospital Corporation	0.0	9	1.3	7	6.1	6	1.7	7	---	---
Region 6 Hospital Corporation	-1.5	5	0.6	2	4.3	8	1.4	6	---	---
Region 7 Hospital Corporation	0.4	9	0.9	4	4.1	9	1.5	6	---	---
Provincial Average	**-1.8**		**0.7**		**4.3**		**1.9**		---	

* Administrative Expense includes: Administration, Finance, Human Resources and Communications.

** = Value was outside of reportable range. See Methodology for Identification of Outliers in Methodological Notes.

--- = Not applicable or not reportable.

Table D.1.1 Part 2

Hospital Financial Performance Indicators—2001–2002, Atlantic Provinces

Unit-producing Personnel Worked Hours for Patient Care Functional Centres as a Percentage of Total Worked Hours		Nursing Inpatient Services Unit-producing Personnel Worked Hours per Weighted Case		Diagnostic Services Unit-producing Personnel Worked Hours per Weighted Case		Clinical Laboratory Unit-producing Personnel Worked Hours per Weighted Case		Pharmacy Unit-producing Personnel Worked Hours per Weighted Case		Average Age of Equipment	
%	Decile	Hours	Decile	Hours	Decile	Hours	Decile	Hours	Decile	Years	Decile
---	---	---	---	---	---	---	---	---	---	16.0	1
58.5	3	---	---	---	---	---	---	---	---	10.0	5
64.8	7	---	---	---	---	---	---	---	---	---	---
53.0	1	---	---	---	---	---	---	---	---	10.1	5
72.9	10	---	---	---	---	---	---	---	---	---	---
60.4	5	---	---	---	---	---	---	---	---	7.1	8
57.2	3	---	---	---	---	---	---	---	---	11.3	4
65.0		---		---		---		---		**9.9**	
69.5	9	---	---	---	---	---	---	---	---	---	---
51.8	1	---	---	---	---	---	---	---	---	---	---
65.4	7	---	---	---	---	---	---	---	---	---	---
59.4	4	---	---	---	---	---	---	---	---	---	---
63.0	6	---	---	---	---	---	---	---	---	---	---
65.4		---		---		---		---		---	
57.2	3	---	---	---	---	---	---	---	---	12.3	3
59.7	4	---	---	---	---	---	---	---	---	---	---
61.5	5	---	---	---	---	---	---	---	---	0.0	10
64.9	7	---	---	---	---	---	---	---	---	---	---
64.2	7	---	---	---	---	---	---	---	---	---	---
63.3	6	---	---	---	---	---	---	---	---	---	---
57.2	2	---	---	---	---	---	---	---	---	---	---
66.3	8	---	---	---	---	---	---	---	---	---	---
58.5	4	---	---	---	---	---	---	---	---	13.5	2
53.1	1	---	---	---	---	---	---	---	---	11.5	4
61.2		---		---		---		---		**6.3**	
54.5	2	---	---	---	---	---	---	---	---	10.3	5
58.1	3	---	---	---	---	---	---	---	---	8.1	7
56.3	2	---	---	---	---	---	---	---	---	11.9	3
53.8	1	---	---	---	---	---	---	---	---	14.6	2
58.6	4	---	---	---	---	---	---	---	---	14.5	2
55.8	2	---	---	---	---	---	---	---	---	13.4	2
53.6	1	---	---	---	---	---	---	---	---	10.0	5
49.5	1	---	---	---	---	---	---	---	---	10.7	4
55.4		---		---		---		---		**11.3**	

Table D.1.2 Part 1

Hospital Financial Performance Indicators—2001–2002, Quebec, Ontario and Manitoba

Province/Territory	Total Margin		Current Ratio		Administrative Services Expense as a Percentage of Total Expense *		Information Systems Expense as a Percentage of Total Expense		Cost per Weighted Case	
	%	Decile	Ratio	Decile	%	Decile	%	Decile	$	Decile
Quebec, By Hospital Region										
Abitibi-Témiscamingue	0.4	9	1.1	6	11.7	1	1.2	5	---	---
Bas-Saint-Laurent	-1.7	4	1.1	6	11.7	1	1.0	4	---	---
Chaudière-Appalaches	-1.5	5	0.9	4	9.0	3	1.5	6	---	---
Côte-Nord	-0.9	6	1.0	5	11.9	1	1.0	4	---	---
Estrie	-1.8	4	1.4	8	8.0	4	1.3	5	---	---
Gaspésie-Îles-de-la-Madeleine	-1.7	5	0.8	3	12.6	1	1.0	3	---	---
Lanaudière	-3.4	2	0.7	3	8.4	3	1.3	5	---	---
Laurentides	-4.0	2	0.8	3	10.9	2	1.2	4	---	---
Laval	-1.6	5	0.9	4	8.5	3	0.9	3	---	---
Mauricie et Centre-du-Québec	-1.6	5	1.1	6	10.2	2	1.0	4	---	---
Montérégie	-2.3	4	0.8	3	9.5	3	1.4	6	---	---
Montréal-Centre	-4.9	1	0.7	3	8.1	4	2.1	8	---	---
Nord du Québec	---	---	---	---	---	---	---	---	---	---
Nunavik	**	**	0.2	1	13.0	1	0.9	3	---	---
Outaouais	-0.5	7	0.9	4	10.8	2	1.5	6	---	---
Québec	-4.7	1	0.6	2	7.8	4	1.5	7	---	---
Saguenay—Lac-Saint-Jean	-0.6	7	0.8	4	9.9	2	1.0	3	---	---
Terres-Cries-de-la-Baie-James	-3.4	2	1.1	6	14.1	1	1.1	4	---	---
Provincial Average	**-3.5**		**0.7**		**8.9**		**1.6**		---	
Ontario, by District Health Council										
Algoma, Cochrane, Manitoulin and Sudbury	-5.6	1	0.8	4	6.0	6	2.1	8	---	---
Champlain	-3.3	2	0.8	3	5.8	6	3.3	10	---	---
Durham, Haliburton, Kawartha and Pine Ridge	-3.2	2	1.8	9	6.2	5	1.9	8	---	---
Essex, Kent and Lambton	-5.1	1	0.7	3	5.8	6	3.5	10	---	---
Grand River	-2.4	4	2.2	10	6.8	5	2.2	9	---	---
Grey Bruce Huron-Perth	-1.5	5	2.0	10	7.0	5	1.7	7	---	---
Halton-Peel	-2.4	4	1.6	9	5.5	7	2.1	8	---	---
Hamilton-Wentworth	-1.5	5	0.4	1	6.4	5	2.8	10	---	---
Muskoka, Nipissing, Parry Sound & Timiskaming	-2.8	3	2.1	10	7.0	5	1.6	7	---	---
Niagara	-3.1	2	1.3	7	9.6	3	2.1	8	---	---
Northwestern Ontario	-1.0	6	1.3	7	6.1	6	1.4	6	---	---
Quinte Kingston Rideau	-2.5	3	1.0	6	5.6	6	2.8	10	---	---
Simcoe-York	-3.2	2	1.5	8	5.7	6	2.4	9	---	---
Thames Valley	-0.7	7	0.8	4	5.2	7	3.0	10	---	---
Toronto	-1.9	4	0.9	5	7.1	5	2.5	10	---	---
Waterloo Region-Wellington-Dufferin	-1.0	6	1.0	5	6.5	5	2.7	10	---	---
Provincial Average	**-2.4**		**1.0**		**6.4**		**2.6**		---	
Manitoba, by Regional Health Authority										
Brandon Regional Health Authority	-2.7	3	1.1	6	3.9	9	1.5	6	---	---
Burntwood Regional Health Authority	-2.5	4	1.3	8	5.1	7	0.4	2	---	---
Central Regional Health Authority	-1.3	6	1.7	9	4.8	7	0.4	1	---	---
Churchill Regional Health Authority	**	**	0.5	2	9.7	3	1.2	5	---	---
Interlake Regional Health Authority	-0.3	7	1.5	8	5.5	7	0.2	1	---	---
Marquette Regional Health Authority	**	**	---	---	4.7	8	---	---	---	---
Norman Regional Health Authority	3.4	10	0.9	4	4.8	8	0.5	2	---	---
North Eastman Health Association	1.5	10	1.8	10	7.3	4	0.4	2	---	---
Parkland Regional Health Authority	-1.3	6	1.6	9	8.9	3	0.4	1	---	---
South Eastman Health/Sante Sud-Est Inc.	-2.9	3	1.9	10	3.6	9	0.3	1	---	---
South Westman Regional Health Authority	**	**	---	---	2.8	10	---	---	---	---
Winnipeg Regional Health Authority	0.4	9	1.1	6	5.8	6	1.3	5	---	---
Provincial Average	**-0.1**		**1.2**		**5.5**		**1.1**		---	

* Administrative Expense includes: Administration, Finance, Human Resources and Communications.

** = Value was outside of reportable range. See Methodology for Identification of Outliers in Methodological Notes

--- = Not applicable or not reportable

Table D.1.2 Part 2

Hospital Financial Performance Indicators - 2001-2002, Quebec, Ontario and Manitoba

Unit-producing Personnel Worked Hours for Patient Care Functional Centres as a Percentage of Total Worked Hours		Nursing Inpatient Services Unit-producing Personnel Worked Hours per Weighted Case		Diagnostic Services Unit-producing Personnel Worked Hours per Weighted Case		Clinical Laboratory Unit-producing Personnel Worked Hours per Weighted Case		Pharmacy Unit-producing Personnel Worked Hours per Weighted Case		Average Age of Equipment	
%	Decile	Hours	Decile	Hours	Decile	Hours	Decile	Hours	Decile	Years	Decile
63.3	6	---	---	---	---	---	---	---	---	---	---
66.7	8	---	---	---	---	---	---	---	---	---	---
68.5	9	---	---	---	---	---	---	---	---	---	---
66.3	8	---	---	---	---	---	---	---	---	---	---
62.0	6	---	---	---	---	---	---	---	---	---	---
62.0	6	---	---	---	---	---	---	---	---	---	---
70.3	9	---	---	---	---	---	---	---	---	---	---
70.4	9	---	---	---	---	---	---	---	---	---	---
70.3	9	---	---	---	---	---	---	---	---	---	---
67.3	8	---	---	---	---	---	---	---	---	---	---
69.5	9	---	---	---	---	---	---	---	---	---	---
60.7	5	---	---	---	---	---	---	---	---	---	---
---	---	---	---	---	---	---	---	---	---	---	---
58.1	3	---	---	---	---	---	---	---	---	---	---
67.9	9	---	---	---	---	---	---	---	---	---	---
61.7	5	---	---	---	---	---	---	---	---	---	---
66.2	8	---	---	---	---	---	---	---	---	---	---
65.6	8	---	---	---	---	---	---	---	---	---	---
63.8		---		---		---		---		---	---
59.9	5	---	---	---	---	---	---	---	---	10.1	5
57.3	3	---	---	---	---	---	---	---	---	13.6	2
62.1	6	---	---	---	---	---	---	---	---	8.6	7
59.5	4	---	---	---	---	---	---	---	---	9.0	6
56.6	2	---	---	---	---	---	---	---	---	7.6	8
60.0	5	---	---	---	---	---	---	---	---	8.1	7
64.6	7	---	---	---	---	---	---	---	---	8.0	7
57.2	3	---	---	---	---	---	---	---	---	13.8	2
56.2	2	---	---	---	---	---	---	---	---	9.8	5
56.9	2	---	---	---	---	---	---	---	---	10.6	4
56.1	2	---	---	---	---	---	---	---	---	9.9	5
58.2	3	---	---	---	---	---	---	---	---	8.8	7
64.1	7	---	---	---	---	---	---	---	---	8.9	6
58.8	4	---	---	---	---	---	---	---	---	9.5	6
58.8	4	---	---	---	---	---	---	---	---	9.0	6
57.5	3	---	---	---	---	---	---	---	---	9.8	6
59.1		---		---		---		---		**9.6**	
57.8	3	---	---	---	---	---	---	---	---	8.3	7
66.2	8	---	---	---	---	---	---	---	---	0.5	10
---	---	---	---	---	---	---	---	---	---	8.8	6
---	---	---	---	---	---	---	---	---	---	6.5	9
---	---	---	---	---	---	---	---	---	---	9.0	6
---	---	---	---	---	---	---	---	---	---	---	---
63.2	6	---	---	---	---	---	---	---	---	10.0	5
---	---	---	---	---	---	---	---	---	---	11.7	4
52.2	1	---	---	---	---	---	---	---	---	16.4	1
---	---	---	---	---	---	---	---	---	---	9.8	6
---	---	---	---	---	---	---	---	---	---	---	---
59.5	4	---	---	---	---	---	---	---	---	13.6	2
59.6		---		---		---		---		**11.1**	

Table D.1.3 Part 1

Hospital Financial Performance Indicators—2001–2002, Saskatchewan and Alberta

Province/Territory	Total Margin		Current Ratio		Administrative Services Expense as a Percentage of Total		Information Systems Expense as a Percentage of Total Expense		Cost per Weighted Case	
	%	Decile	Ratio	Decile	%	Decile	%	Decile	$	Decile
Saskatchewan, by District Health Board										
Assiniboine Valley Health District	-4.7	1	0.6	2	1.6	10	---	---	---	---
Battlefords Health District	-2.9	3	0.7	2	0.2	10	---	---	---	---
Central Plains Health District	0.0	8	**	**	5.7	6	---	---	---	---
East Central Health District	-1.7	5	0.3	1	2.0	10	0.1	1	---	---
Gabriel Springs District Health Board	-2.4	4	0.8	3	2.5	10	---	---	---	---
Greenhead Health District	-4.4	2	---	---	**	**	---	---	---	---
Living Sky Health District	-1.6	5	0.5	1	1.1	10	---	---	---	---
Lloydminster Health District	**	**	1.6	9	2.1	10	---	---	---	---
Mamawetan Churchill District Health Board	-2.8	3	---	---	7.7	4	---	---	---	---
Midwest District Health	-7.1	1	1.3	7	1.8	10	---	---	---	---
Moose Jaw-Thunder Creek Health District	-0.2	8	1.9	10	3.3	9	0.5	2	---	---
North Central District Health Board	**	**	**	**	7.1	4	---	---	---	---
North East DIstrict Health Board	-0.7	7	1.4	8	2.2	10	---	---	---	---
North Valley Health District	-0.2	8	0.6	2	6.9	5	---	---	---	---
Pasquia Health District	-4.5	1	**	**	1.1	10	---	---	---	---
Prairie West Health District	-7.7	1	1.0	5	1.4	10	---	---	---	---
Prince Albert Health District	-0.7	7	0.9	4	0.5	10	---	---	---	---
Regina Health District	-2.7	3	0.2	1	4.0	9	1.5	6	---	---
Rolling Hills District Health Board	-2.5	4	1.9	10	0.9	10	---	---	---	---
Saskatoon Health District	-4.4	1	0.7	3	4.7	8	1.0	4	---	---
South Central District Health Board	0.5	9	1.1	7	0.8	10	---	---	---	---
South County District Health Board	**	**	0.7	2	13.0	1	---	---	---	---
South East District Health Board	**	**	0.6	2	**	**	---	---	---	---
Southwest District Health Board	-0.8	7	2.3	10	2.0	10	---	---	---	---
Swift Current Health District	1.0	9	0.9	4	5.0	7	---	---	---	---
Provincial Average	**-2.9**		**0.6**		**3.5**		**1.1**		**---**	
Alberta, by Regional Health Authority										
Alberta Cancer Board	-3.6	2	1.1	7	2.7	10	2.5	9	---	---
Alberta Mental Health Board	-3.0	3	1.8	9	6.1	6	2.2	9	---	---
Aspen Regional Health Authority	-1.1	6	2.0	10	5.3	7	1.0	4	---	---
Calgary Regional Health Authority	0.0	8	1.3	8	3.2	9	2.7	10	---	---
Capital Health Authority	0.7	9	1.4	8	2.8	9	2.4	9	---	---
Chinook Regional Health Authority	-0.1	8	1.1	6	4.7	8	1.9	8	---	---
Crossroads Regional Health Authority	1.2	10	1.8	9	4.4	8	3.3	10	---	---
David Thompson Regional Health Authority	-1.3	6	1.8	9	4.8	8	1.4	5	---	---
East Central Regional Health Authority	-0.9	6	1.4	8	4.3	9	1.4	6	---	---
Headwaters Health Authority	4.6	10	1.3	8	4.5	8	2.1	8	---	---
Health Authority 5	2.0	10	1.2	7	4.6	8	1.9	8	---	---
Keeweetinok Lakes Regional Health Authority	-4.3	2	1.4	8	7.6	4	2.0	8	---	---
Lakeland Regional Health Authority	-2.9	3	0.9	4	4.7	8	1.1	4	---	---
Mistahia Regional Health Authority	-1.3	6	1.3	7	7.6	4	1.6	7	---	---
Northern Lights Regional Health Authority	-3.1	3	1.0	5	9.3	3	2.2	9	---	---
North-Western Regional Health Authority	1.6	10	**	**	8.3	4	1.8	8	---	---
Palliser Health Authority	-1.1	6	1.0	5	4.1	9	1.7	7	---	---
Peace Regional Health Authority	-5.4	1	**	**	6.7	5	2.5	9	---	---
WestView Regional Health Authority	-4.9	1	1.1	7	5.3	7	1.7	7	---	---
Provincial Average	**-0.3**		**1.4**		**3.8**		**2.3**		**---**	

Administration, Finance, Human Resources and

See Methodology for Identification of Outliers in

--- = Not applicable or not reportable

Table D.1.3 Part 2

Hospital Financial Performance Indicators—2001–2002, Saskatchewan and Alberta

Unit-producing Personnel Worked Hours for Patient Care Functional Centres as a Percentage of Total Worked Hours		Nursing Inpatient Services Unit-producing Personnel Worked Hours per Weighted Case		Diagnostic Services Unit-producing Personnel Worked Hours per Weighted Case		Clinical Laboratory Unit-producing Personnel Worked Hours per Weighted Case		Pharmacy Unit-producing Personnel Worked Hours per Weighted Case		Average Age of Equipment	
%	Decile	Hours	Decile	Hours	Decile	Hours	Decile	Hours	Decile	Years	Decile
65.6	8	---	---	---	---	---	---	---	---	---	---
65.4	7	---	---	---	---	---	---	---	---	---	---
52.5	1	---	---	---	---	---	---	---	---	---	---
69.5	9	---	---	---	---	---	---	---	---	**	**
61.9	5	---	---	---	---	---	---	---	---	---	---
---	---	---	---	---	---	---	---	---	---	**	**
51.9	1	---	---	---	---	---	---	---	---	**	**
62.8	6	---	---	---	---	---	---	---	---	8.7	7
---	---	---	---	---	---	---	---	---	---	---	---
**	**	---	---	---	---	---	---	---	---	---	---
68.0	9	---	---	---	---	---	---	---	---	12.1	3
56.7	2	---	---	---	---	---	---	---	---	---	---
---	---	---	---	---	---	---	---	---	---	---	---
51.7	1	---	---	---	---	---	---	---	---	---	---
59.1	4	---	---	---	---	---	---	---	---	---	---
---	---	---	---	---	---	---	---	---	---	---	...
67.4	9	---	---	---	---	---	---	---	---	15.8	1
57.3	3	---	---	---	---	---	---	---	---	14.8	1
60.8	5	---	---	---	---	---	---	---	---	**	**
---	---	---	---	---	---	---	---	---	---	---	---
64.5	7	---	---	---	---	---	---	---	---	**	**
57.7	3	---	---	---	---	---	---	---	---	---	---
60.6	5	---	---	---	---	---	---	---	---	---	---
72.1	10	---	---	---	---	---	---	---	---	**	**
---	---	---	---	---	---	---	---	---	---	---	---
60.5		---		---		---		---		**14.2**	
54.7	2	---	---	---	---	---	---	---	---	6.4	9
---	---	---	---	---	---	---	---	---	---	5.6	9
64.6	7	---	---	---	---	---	---	---	---	6.2	9
75.3	10	---	---	---	---	---	---	---	---	5.6	9
63.7	7	---	---	---	---	---	---	---	---	---	---
67.4	9	---	---	---	---	---	---	---	---	9.3	6
65.5	8	---	---	---	---	---	---	---	---	8.0	8
49.1	1	---	---	---	---	---	---	---	---	7.6	8
72.7	10	---	---	---	---	---	---	---	---	14.5	2
62.3	6	---	---	---	---	---	---	---	---	6.0	9
62.2	6	---	---	---	---	---	---	---	---	7.9	8
62.8	6	---	---	---	---	---	---	---	---	7.2	8
62.5	6	---	---	---	---	---	---	---	---	11.0	4
58.9	4	---	---	---	---	---	---	---	---	12.2	3
59.9	4	---	---	---	---	---	---	---	---	10.6	4
80.4	10	---	---	---	---	---	---	---	---	---	---
74.5	10	---	---	---	---	---	---	---	---	3.4	10
63.7	7	---	---	---	---	---	---	---	---	5.7	9
59.3	4	---	---	---	---	---	---	---	---	8.1	7
64.9		---		---		---		---		**6.7**	

Table D.1.4 Part 1

Hospital Financial Performance Indicators—2001–2002, British Columbia

Province/Territory	Total Margin		Current Ratio		Administrative Services Expense as a Percentage of Total Expense *		Information Systems Expense as a Percentage of Total Expense		Cost per Weighted Case	
	%	Decile	Ratio	Decile	%	Decile	%	Decile	$	Decile
British Columbia, by Regional Health Board and Community Health Council										
Arrow Lakes/Upper Slocan Valley CHC	**	**	2.4	10	10.1	2	---	---	---	---
Bella Coola and District THA	-4.8	1	0.9	4	10.9	2	---	---	---	---
Boundary Health Council	-2.3	4	0.8	3	8.0	4	0.9	3	---	---
Bulkley Valley Health Council	-0.3	8	1.2	7	11.5	1	---	---	---	---
Campbell River/Nootka CHC	-0.4	7	1.2	7	6.6	5	0.5	2	---	---
Capital Health Region	1.2	10	1.3	7	5.6	6	1.8	8	---	---
Cariboo Community Health Services Society	-1.7	5	**	**	**	**	---	---	---	---
Castlegar and District Health Council	1.0	9	**	**	4.7	8	---	---	---	---
Central Cariboo Chilcotin Health Council	-0.2	8	1.0	5	4.3	8	---	---	---	---
Central Coast Transitional Health Authority	-1.1	6	1.7	9	14.0	1	---	---	---	---
Central Vancouver Island Health Region	-0.8	7	1.0	5	5.0	7	1.8	7	---	---
Coast Garibaldi CHSS	0.0	8	1.9	10	11.2	2	2.5	10	---	---
Columbia Valley Health Council	1.2	10	1.2	7	8.6	3	0.5	2	---	---
Comox Valley Community Health Council	0.3	9	1.1	6	5.7	6	0.5	2	---	---
Cranbrook Health Council	-6.0	1	1.6	9	4.9	7	0.6	2	---	---
Creston and District Health Council	-3.2	2	0.4	1	7.1	4	---	---	---	---
East Kootenay CHSS	**	**	**	**	**	**	---	---	---	---
Elk Valley and South Country Health Council	0.4	9	1.5	9	9.9	2	---	---	---	---
Fort Nelson-Liard Community Health Council	1.1	10	**	**	12.2	1	---	---	---	---
Fraser Valley Health Region	-2.8	3	0.7	2	6.5	5	2.0	8	---	---
Golden Health Council	0.3	9	**	**	11.0	2	---	---	---	---
Greater Trail Community Health Council	-1.7	5	0.7	3	5.9	6	1.0	3	---	---
Kimberly Community Health Council	1.4	10	0.7	2	**	**	1.3	5	---	---
Kitimat and Area Health Council	-1.4	6	1.1	6	7.6	4	0.7	3	---	---
Kootenay Boundary CHSS	**	**	1.9	10	11.6	1	1.7	7	---	---
Mount Waddington Health Council	-1.1	6	1.7	9	12.9	1	0.1	1	---	---
Nelson and Area Health Council	-3.0	3	0.7	2	5.4	7	1.1	4	---	---
North Coast Community Health Council	-1.4	6	1.1	6	10.2	2	1.4	6	---	---
North Okanagan Health Region	-5.5	1	0.7	3	4.4	8	1.7	7	---	---
North Peace Health Council	-2.7	3	0.8	4	7.6	4	0.8	3	---	---
North Shore Health Region	-0.9	7	0.7	3	5.5	7	2.5	10	---	---
North West Community Health Services Society	**	**	1.3	7	**	**	---	---	---	---
Northern Interior Health Board	-0.7	7	1.4	8	4.7	8	1.2	5	---	---
Okanagan Similkameen Health Region	2.0	10	1.3	8	7.6	4	1.6	7	---	---
Peace Liard Community Health Services Society	0.2	9	2.7	10	9.5	3	2.3	9	---	---
Powell River Community Health Council	-2.4	4	0.4	1	12.5	1	2.4	9	---	---
Queen Charlotte Islands/Haida Gwaii CHC	-3.0	3	0.4	1	8.9	3	---	---	---	---
Quesnel and District Community Health Council	-3.0	3	0.4	1	9.6	3	0.1	1	---	---
Sea to Sky Community Health Council	-1.5	5	0.7	3	10.2	2	0.9	3	---	---
Simon Fraser Health Region	0.9	9	0.9	4	3.7	9	1.1	4	---	---
Snow Country Health Council	3.7	10	**	**	12.3	1	0.6	2	---	---
South Cariboo Community Health Council	-3.8	2	1.3	8	6.1	6	---	---	---	---
South Fraser Health Region	-1.7	5	0.9	4	4.2	9	0.7	3	---	---
South Peace Health Council	-2.4	4	1.1	6	9.8	2	0.0	1	---	---
Special Agencies	0.0	8	1.0	6	6.4	5	2.2	9	---	---
Stikine Health Council	2.1	10	1.0	5	12.9	1	---	---	---	---
Sunshine Coast Community Health Council	-1.8	4	1.1	6	9.9	2	1.0	4	---	---
Terrace and Area Health Council	1.0	9	1.6	9	8.4	3	0.5	2	---	---
Thompson Health Region	-0.9	6	1.2	7	5.8	6	1.3	5	---	---
Upper Island/Central Coast CHSS	**	**	2.4	10	2.9	9	0.3	1	---	---
Upper Skeena Community Health Council	-1.5	5	2.4	10	10.1	2	---	---	---	---
Vancouver/Richmond Health Board	0.2	9	1.0	5	3.8	9	2.3	9	---	---
Provincial Average	**-0.2**		**1.0**		**5.3**		**1.7**		---	

* Administrative Expense includes: Administration, Finance, Human Resources and Communications.

** = Value was outside of reportable range. See Methodology for Identification of Outliers in Methodological Notes.

--- = Not applicable or not reportable.

Table D.1.4 Part 2

Hospital Financial Performance Indicators – 2001–2002, British Columbia

Unit-producing Personnel Worked Hours for Patient Care Functional Centres as a Percentage of Total Worked Hours		Nursing Inpatient Services Unit-producing Personnel Worked Hours per Weighted Case		Diagnostic Services Unit-producing Personnel Worked Hours per Weighted Case		Clinical Laboratory Unit-producing Personnel Worked Hours per Weighted Case		Pharmacy Unit-producing Personnel Worked Hours per Weighted Case		Average Age of Equipment	
%	Decile	Hours	Decile	Hours	Decile	Hours	Decile	Hours	Decile	Years	Decile
62.0	5	---	---	---	---	---	---	---	---	12.7	3
---	---	---	---	---	---	---	---	---	---	---	---
70.6	9	---	---	---	---	---	---	---	---	10.8	4
---	---	---	---	---	---	---	---	---	---	9.8	5
72.2	10	---	---	---	---	---	---	---	---	11.7	3
63.9	7	---	---	---	---	---	---	---	---	16.4	1
---	---	---	---	---	---	---	---	---	---	2.3	10
51.3	1	---	---	---	---	---	---	---	---	15.7	1
59.9	4	---	---	---	---	---	---	---	---	21.1	1
57.0	2	---	---	---	---	---	---	---	---	8.4	7
70.8	10	---	---	---	---	---	---	---	---	9.5	6
---	---	---	---	---	---	---	---	---	---	2.3	10
54.0	1	---	---	---	---	---	---	---	---	**	**
65.3	7	---	---	---	---	---	---	---	---	11.0	4
68.8	9	---	---	---	---	---	---	---	---	11.7	3
56.3	2	---	---	---	---	---	---	---	---	**	**
---	---	---	---	---	---	---	---	---	---	3.4	10
54.6	2	---	---	---	---	---	---	---	---	8.8	7
55.2	2	---	---	---	---	---	---	---	---	---	---
76.3	10	---	---	---	---	---	---	---	---	20.0	1
61.8	5	---	---	---	---	---	---	---	---	14.1	2
63.9	7	---	---	---	---	---	---	---	---	12.9	3
58.3	3	---	---	---	---	---	---	---	---	14.2	2
46.6	1	---	---	---	---	---	---	---	---	13.6	2
---	---	---	---	---	---	---	---	---	---	0.7	10
58.6	4	---	---	---	---	---	---	---	---	---	---
**	**	---	---	---	---	---	---	---	---	15.7	1
60.8	5	---	---	---	---	---	---	---	---	---	---
70.9	10	---	---	---	---	---	---	---	---	---	---
60.0	5	---	---	---	---	---	---	---	---	4.9	9
67.3	8	---	---	---	---	---	---	---	---	4.1	9
---	---	---	---	---	---	---	---	---	---	---	---
63.5	6	---	---	---	---	---	---	---	---	12.2	3
69.9	9	---	---	---	---	---	---	---	---	10.3	5
---	---	---	---	---	---	---	---	---	---	2.5	10
66.9	8	---	---	---	---	---	---	---	---	17.0	1
71.4	10	---	---	---	---	---	---	---	---	---	---
65.6	8	---	---	---	---	---	---	---	---	3.5	9
65.0	7	---	---	---	---	---	---	---	---	**	**
66.8	8	---	---	---	---	---	---	---	---	11.7	4
---	---	---	---	---	---	---	---	---	---	---	---
63.3	6	---	---	---	---	---	---	---	---	6.8	8
76.8	10	---	---	---	---	---	---	---	---	10.4	5
65.8	8	---	---	---	---	---	---	---	---	7.5	8
60.9	5	---	---	---	---	---	---	---	---	7.1	8
---	---	---	---	---	---	---	---	---	---	2.8	10
62.8	6	---	---	---	---	---	---	---	---	13.3	3
72.5	10	---	---	---	---	---	---	---	---	---	---
69.7	9	---	---	---	---	---	---	---	---	8.4	7
---	---	---	---	---	---	---	---	---	---	3.6	9
56.8	2	---	---	---	---	---	---	---	---	10.9	4
59.7	4	---	---	---	---	---	---	---	---	7.1	8
65.2		---		---		---		---		**9.1**	

Table D.1.5 Part 1

Hospital Financial Performance Indicators—2001–2002, Yukon Territory, Northwest Territories and Nunavut

Province/Territory	Total Margin		Current Ratio		Administrative Services Expense as a Percentage of Total Expense *		Information Systems Expense as a Percentage of Total Expense		Cost per Weighted Case	
	%	Decile	Ratio	Decile	%	Decile	%	Decile	$	Decile
Yukon Territory	-4.1	2	**	**	7.0	5	3.3	10	---	---
Northwest Territories	1.2	10	0.9	4	8.0	4	1.1	4	---	---
Nunavut	---	---	---	---	---	---	---	---	---	---

* Administrative Expense includes: Administration, Finance, Human Resources and Communications.
** = Value was outside of reportable range. See Methodology for Identification of Outliers in Methodological Notes.
--- = Not applicable or not reportable.

Table D.1.5 Part 2

Hospital Financial Performance Indicators—2001–2002, Yukon Territory, Northwest Territories and Nunavut

Unit-producing Personnel Worked Hours for Patient Care Functional Centres as a Percentage of Total Worked Hours		Nursing Inpatient Services Unit-producing Personnel Worked Hours per Weighted Case		Diagnostic Services Unit-producing Personnel Worked Hours per Weighted Case		Clinical Laboratory Unit-producing Personnel Worked Hours per Weighted Case		Pharmacy Unit-producing Personnel Worked Hours per Weighted Case		Average Age of Equipment	
%	Decile	Hours	Decile	Hours	Decile	Hours	Decile	Hours	Decile	Years	Decile
57.6	3	---	---	---	---	---	---	---	---	1.4	10
73.2	10	---	---	---	---	---	---	---	---	---	---
---	---	---	---	---	---	---	---	---	---	---	---

Appendix E

Regional Indicator Values by Province/Territory, 2000–2001

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Table E.1.1 Part 1

Hospital Financial Performance Indicators—2000–2001, Atlantic Provinces

Province/Territory	Total Margin		Current Ratio		Administrative Services Expense as a Percentage of Total Expense *		Information Systems Expense as a Percentage of Total Expense		Cost per Weighted Case	
	%	Decile	Ratio	Decile	%	Decile	%	Decile	$	Decile
Newfoundland and Labrador, by Regional Health Board										
Avalon Health Care Institutions Board	**	**	0.3	1	8.8	3	0.6	2	**	**
Central East Health Care Institutions Board	**	**	0.2	1	6.1	6	1.4	5	4,633	1
Central West Health Board	-1.5	2	0.4	1	7.1	4	0.9	3	4,150	1
Health Care Corporation of St. John's	-3.6	1	0.4	1	4.2	9	1.1	4	4,370	1
Peninsulas Health Care Corporation	**	**	0.9	4	6.1	6	1.5	6	5,360	1
Western Health Care Corporation	**	**	0.4	1	9.9	2	0.7	3	4,871	1
Provincial Average	**-3.3**		**0.5**		**6.1**		**1.0**		**4,511**	
Prince Edward Island, by Regional Health Authority										
East Prince Health Region	**	**	---	---	0.5	10	---	---	2,818	7
Eastern Kings Health Region	**	**	---	---	12.4	1	---	---	3,262	4
Queens Health Region	**	**	---	---	10.5	2	0.0	1	3,190	4
Southern Kings Health Region	**	**	---	---	5.3	7	---	---	2,008	10
West Prince Health Region	---	---	---	---	8.0	4	---	---	3,064	5
Provincial Average	---		---		**7.9**		**0.0**		**3,011**	
Nova Scotia, by District Health Board										
Central Regional Health Board	-3.2	1	---	---	12.7	1	2.2	9	3,323	4
Eastern Regional Health Board	-6.1	1	0.7	2	6.2	5	0.5	2	2,486	9
Izaak W. Killam Hospital for Children	1.0	8	1.2	6	9.4	3	1.9	8	4,396	1
Northern Regional Health Board	**	**	1.6	8	4.9	8	0.4	1	2,713	8
Western Regional Health Board	-0.4	4	1.0	5	5.1	7	1.3	5	2,857	7
Provincial Average	**-2.8**		**1.0**		**9.3**		**1.6**		**3,112**	
New Brunswick, by Regional Hospital Corporation										
Region 1 (Beausejour) Hospital Corporation	1.9	9	0.5	2	3.2	10	1.7	7	3,104	5
Region 1 (Southeast) Hospital Corporation	-2.2	2	0.4	1	3.4	9	3.0	10	3,381	3
Region 2 Hospital Corporation	-1.9	2	1.0	5	4.6	8	2.4	9	3,269	4
Region 3 Hospital Corporation	1.8	8	0.6	2	4.5	9	1.4	5	2,577	9
Region 4 Hospital Corporation	-0.1	5	0.8	3	6.3	5	1.9	7	3,368	3
Region 5 Hospital Corporation	0.1	6	1.2	6	10.5	2	0.9	3	2,501	9
Region 6 Hospital Corporation	2.3	9	0.4	1	4.5	9	1.7	7	3,341	3
Region 7 Hospital Corporation	0.5	7	0.9	4	4.7	8	1.6	6	3,063	5
Provincial Average	**0.0**		**0.7**		**4.8**		**2.0**		**3,052**	

* Administrative Expense includes: Administration, Finance, Human Resources, Communications and Systems Support Functional Centres.

** = Value was outside of reportable range. See Methodology for Identification of Outliers in Methodological Notes.

--- = Not applicable or not reportable.

Table E.1.1 Part 2

Hospital Financial Performance Indicators—2000–2001, Atlantic Provinces

Unit-producing Personnel Worked Hours for Patient Care Functional Centres as a Percentage of Total Worked Hours		Nursing Inpatient Services Unit-producing Personnel Worked Hours per Weighted Case		Diagnostic Services Unit-producing Personnel Worked Hours per Weighted Case		Clinical Laboratory Unit-producing Personnel Worked Hours per Weighted Case		Pharmacy Unit-producing Personnel Worked Hours per Weighted Case		Average Age of Equipment	
%	Decile	Hours	Decile	Hours	Decile	Hours	Decile	Hours	Decile	Years	Decile
---	---	---	---	---	---	---	---	---	---	11.9	3
57.3	3	47.1	2	0.6	8	1.8	7	1.9	6	10.6	5
---	---	---	---	---	---	---	---	---	---	---	---
73.2	10	60.8	1	2.3	1	2.8	2	2.6	2	---	---
61.4	5	49.5	2	0.6	8	2.1	5	3.3	1	0.7	10
---	---	---	---	---	---	---	---	---	---	11.0	4
69.9		**58.4**		**1.9**		**2.6**		**2.6**		**7.4**	
69.5	9	45.4	3	1.2	3	2.4	3	1.9	5	---	---
51.4	1	49.3	2	0.7	7	---	---	1.3	9	---	---
64.7	7	44.2	3	1.3	2	3.3	1	1.7	7	---	---
61.4	5	37.0	6	0.9	5	---	---	0.5	10	---	---
62.4	6	55.3	1	0.5	9	0.7	10	1.2	9	---	---
65.0		**45.0**		**1.2**		**2.8**		**1.6**		---	
63.3	6	36.8	6	0.8	6	2.5	3	2.3	3	---	---
64.8	7	43.3	3	0.9	5	1.6	8	1.3	9	14.6	1
49.0	1	52.6	2	0.9	5	2.9	2	2.1	4	---	---
69.5	9	52.9	2	1.5	1	1.9	6	2.1	4	---	---
56.0	2	41.1	4	0.9	5	1.2	9	1.5	8	11.7	4
61.5		**41.9**		**0.9**		**2.1**		**2.0**		**12.9**	
56.2	2	39.9	5	0.9	5	2.3	3	2.5	3	10.0	5
59.8	4	45.6	3	1.6	1	2.2	4	2.6	2	6.7	8
61.3	5	43.6	3	2.1	1	2.4	3	1.5	8	11.6	4
56.6	2	37.8	5	1.1	3	1.3	9	1.6	8	13.5	2
58.4	3	55.8	1	1.7	1	1.9	5	3.0	1	13.1	2
60.5	4	40.1	4	1.1	3	2.4	3	3.0	2	12.7	3
55.7	2	45.3	3	1.8	1	1.8	7	2.4	3	9.5	6
48.9	1	43.1	3	1.1	3	1.0	9	1.1	10	9.6	6
58.2		**42.9**		**1.6**		**1.9**		**2.1**		**10.4**	

Table E.1.2 Part 1

Hospital Financial Performance Indicators—2000–2001, Quebec, Ontario and Manitoba

Province/Territory	Total Margin		Current Ratio		Administrative Services Expense as a Percentage of Total Expense *		Information Systems Expense as a Percentage of Total Expense		Cost per Weighted Case	
	%	Decile	Ratio	Decile	%	Decile	%	Decile	$	Decile
Quebec, By Hospital Region										
Abitibi-Témiscamingue	-0.7	4	0.7	3	10.7	2	1.4	5	---	---
Bas-Saint-Laurent	0.0	5	0.7	3	12.1	1	1.4	5	---	---
Chaudière-Appalaches	0.2	6	0.7	2	9.7	3	1.5	6	---	---
Côte-Nord	0.0	5	0.8	3	11.7	1	1.4	5	---	---
Estrie	-0.4	4	0.7	2	7.6	4	1.5	6	---	---
Gaspésie-Îles-de-la-Madeleine	-1.7	2	0.7	2	12.9	1	1.2	4	---	---
Lanaudière	0.0	5	0.6	2	9.0	3	1.5	6	---	---
Laurentides	-0.2	5	0.8	3	10.1	2	1.3	4	---	---
Laval	1.0	8	0.9	4	8.2	4	1.0	3	---	---
Mauricie et Centre-du-Québec	-0.2	5	0.5	2	10.6	2	1.3	5	---	---
Montérégie	-1.3	3	0.8	3	10.0	2	1.7	7	---	---
Montréal-Centre	-2.4	1	0.8	3	8.4	4	2.1	8	---	---
Nord du Québec	---	---	---	---	---	---	---	---	---	---
Nunavik	**	**	0.2	1	10.7	2	0.9	3	---	---
Outaouais	-2.7	1	0.8	4	12.0	1	1.4	6	---	---
Québec	-3.8	1	0.5	2	8.1	4	1.6	7	---	---
Saguenay-Lac-Saint-Jean	-0.3	4	0.7	2	9.6	3	1.4	6	---	---
Terres-Cries-de-la-Baie-James	-2.2	2	0.8	3	15.1	1	1.0	4	---	---
Provincial Average	**-1.8**		**0.7**		**9.1**		**1.7**		---	
Ontario, by District Health Council										
Algoma, Cochrane, Manitoulin and Sudbury	-2.0	2	1.8	9	6.6	5	2.2	8	3,332	3
Champlain	-3.0	1	1.0	4	5.9	6	3.3	10	3,122	4
Durham, Haliburton, Kawartha and Pine Ridge	-0.6	4	1.5	8	6.6	5	1.9	8	2,767	7
Essex, Kent and Lambton	-1.4	3	1.0	5	5.7	6	2.4	9	3,010	5
Grand River	0.2	6	2.0	9	7.2	4	1.7	7	2,481	9
Grey Bruce Huron-Perth	-0.9	3	2.2	10	6.7	5	1.4	5	2,650	8
Halton-Peel	-0.3	4	2.2	10	5.7	6	2.1	8	2,641	8
Hamilton-Wentworth	-0.3	4	0.9	4	5.8	6	2.9	10	2,906	6
Muskoka, Nipissing, Parry Sound & Timiskaming	-0.1	5	**	**	7.4	4	1.6	7	3,062	5
Niagara	-2.3	1	0.9	4	6.9	5	2.3	9	2,669	8
Northwestern Ontario	0.8	8	1.6	8	5.6	7	1.5	6	2,860	7
Quinte Kingston Rideau	-1.8	2	1.2	6	6.1	6	2.7	10	2,982	6
Simcoe-York	3.0	9	2.0	9	6.0	6	2.1	8	2,623	8
Thames Valley	1.4	8	1.0	5	5.1	7	3.0	10	3,546	2
Toronto	0.3	6	1.3	6	7.1	4	2.4	9	3,212	4
Waterloo Region-Wellington-Dufferin	3.9	10	2.1	10	7.3	4	2.4	9	2,716	8
Provincial Average	**-0.2**		**1.3**		**6.4**		**2.4**		**3,016**	
Manitoba, by Regional Health Authority										
Brandon Regional Health Authority	-0.5	4	1.3	7	3.9	9	1.1	4	---	---
Burntwood Regional Health Authority	-1.4	3	0.8	3	5.2	7	0.5	2	---	---
Central Regional Health Authority	0.8	8	1.7	9	5.3	7	0.4	1	---	---
Churchill Regional Health Authority	1.0	8	1.4	7	10.1	2	1.1	4	---	---
Interlake Regional Health Authority	0.9	8	1.6	8	5.1	7	0.2	1	---	---
Marquette Regional Health Authority	0.1	6	1.1	5	7.0	5	0.1	1	---	---
Norman Regional Health Authority	-5.9	1	0.7	3	5.0	8	0.6	2	---	---
North Eastman Health Association	-0.2	5	1.6	8	6.9	5	0.6	2	---	---
Parkland Regional Health Authority	0.1	6	1.3	7	6.2	5	0.3	1	---	---
South Eastman Health/Sante Sud-Est Inc.	**	**	1.0	5	4.2	9	0.0	1	---	---
South Westman Regional Health Authority	0.4	7	1.5	8	6.4	5	0.3	1	---	---
Winnipeg Regional Health Authority	0.5	7	1.1	6	5.3	7	1.2	4	3,109	4
Provincial Average	**0.2**		**1.2**		**5.3**		**0.9**		**3,109**	

Administration, Finance, Human Resources,

See Methodology for Identification of Outliers

--- = Not applicable or not reportable

Table E.1.2 Part 2

Hospital Financial Performance Indicators—2000–2001, Quebec, Ontario and Manitoba

Unit-producing Personnel Worked Hours for Patient Care Functional Centres as a Percentage of Total Worked Hours		Nursing Inpatient Services Unit-producing Personnel Worked Hours per Weighted Case		Diagnostic Services Unit-producing Personnel Worked Hours per Weighted Case		Clinical Laboratory Unit-producing Personnel Worked Hours per Weighted Case		Pharmacy Unit-producing Personnel Worked Hours per Weighted Case		Average Age of Equipment	
%	Decile	Hours	Decile	Hours	Decile	Hours	Decile	Hours	Decile	Years	Decile
63.8	6	---	---	---	---	---	---	---	---	---	---
66.4	8	---	---	---	---	---	---	---	---	---	---
61.5	5	---	---	---	---	---	---	---	---	---	---
62.0	5	---	---	---	---	---	---	---	---	---	---
68.7	9	---	---	---	---	---	---	---	---	---	---
65.8	8	---	---	---	---	---	---	---	---	---	---
61.7	5	---	---	---	---	---	---	---	---	---	---
62.5	6	---	---	---	---	---	---	---	---	---	---
69.3	9	---	---	---	---	---	---	---	---	---	---
70.1	9	---	---	---	---	---	---	---	---	---	---
70.6	10	---	---	---	---	---	---	---	---	---	---
67.4	8	---	---	---	---	---	---	---	---	---	---
69.5	9	---	---	---	---	---	---	---	---	---	---
61.0	5	---	---	---	---	---	---	---	---	---	---
---	---	---	---	---	---	---	---	---	---	---	---
67.5	9	---	---	---	---	---	---	---	---	---	---
64.6	7	---	---	---	---	---	---	---	---	---	---
66.6	8	---	---	---	---	---	---	---	---	---	---
63.9		**---**		**---**		**---**		**---**		**---**	
58.3	3	33.6	7	1.4	2	2.4	3	2.1	4	9.9	5
58.0	3	36.3	6	0.8	6	1.7	7	1.8	6	14.3	2
61.6	5	31.8	8	0.9	4	2.1	4	1.9	6	11.4	4
59.8	4	32.7	8	1.3	3	2.5	3	1.9	5	11.4	4
58.7	3	29.3	10	0.8	6	1.9	6	1.4	9	7.9	7
58.8	3	32.8	8	0.9	5	1.7	7	1.6	8	7.6	8
63.8	7	30.9	9	0.9	4	1.8	6	1.8	6	8.3	7
56.5	2	30.1	9	1.1	3	1.8	6	1.6	8	13.0	3
56.3	2	35.1	7	1.0	4	1.9	6	1.7	7	10.4	5
58.1	3	32.1	8	0.8	6	1.8	6	1.3	9	10.5	5
55.3	2	34.0	7	0.9	5	2.0	5	1.4	9	9.4	6
57.9	3	32.5	8	1.6	1	2.2	4	1.8	6	9.6	6
63.4	6	32.0	8	0.9	5	1.7	8	1.5	8	6.8	8
59.0	3	35.7	6	1.5	2	2.2	4	2.1	4	9.3	6
59.4	4	33.3	7	1.1	4	2.0	5	1.9	5	8.6	7
57.8	3	30.3	9	0.9	5	1.9	5	1.7	7	10.2	5
59.2		**33.0**		**1.0**		**2.0**		**1.8**		**9.6**	
60.6	4	---	---	---	---	---	---	---	---	9.3	6
68.9	9	---	---	---	---	---	---	---	---	8.2	7
---	---	---	---	---	---	---	---	---	---	7.7	8
---	---	---	---	---	---	---	---	---	---	7.3	8
---	---	---	---	---	---	---	---	---	---	8.9	6
---	---	---	---	---	---	---	---	---	---	15.2	1
---	---	---	---	---	---	---	---	---	---	9.9	6
---	---	---	---	---	---	---	---	---	---	13.8	2
---	---	---	---	---	---	---	---	---	---	13.5	2
---	---	---	---	---	---	---	---	---	---	9.9	5
---	---	---	---	---	---	---	---	---	---	7.0	8
60.4	4	40.0	5	1.1	3	2.2	4	2.4	3	13.7	2
60.6		**40.0**		**1.1**		**2.2**		**2.4**		**11.4**	

Table E.1.3 Part 1

Hospital Financial Performance Indicators—2000–2001, Saskatchewan and Alberta

Province/Territory	Total Margin		Current Ratio		Administrative Services Expense as a Percentage of Total Expense *		Information Systems Expense as a Percentage of Total Expense		Cost per Weighted Case	
	%	Decile	Ratio	Decile	%	Decile	%	Decile	$	Decile
Saskatchewan, by District Health Board										
Assiniboine Valley Health District	-1.4	3	0.7	3	1.4	10	---	---	1,568	10
Battlefords Health District	-2.9	1	0.8	3	1.7	10	---	---	2,708	8
Central Plains Health District	**	**	2.3	10	4.8	8	---	---	1,789	10
East Central Health District	1.6	8	0.3	1	2.1	10	0.3	1	3,193	4
Greenhead Health District	3.9	10	0.6	2	**	**	---	---	---	---
Living Sky Health District	**	**	0.5	1	4.6	8	---	---	3,092	5
Mamawetan Churchill District Health Board	**	**	1.0	5	5.1	7	---	---	**	**
Moose Jaw-Thunder Creek Health District	0.2	6	2.1	10	4.7	8	0.4	2	3,084	5
Moose Mountain Health District	**	**	---	---	2.6	10	---	---	1,582	10
North Central District Health Board	**	**	1.6	8	6.8	5	---	---	4,258	1
North East District Health Board	0.4	7	**	**	6.7	5	---	---	2,570	9
North Valley Health District	2.0	9	0.6	2	8.5	4	---	---	2,365	9
Northwest Health District Board	-3.0	1	2.9	10	4.8	8	---	---	2,165	10
Parkland District Health Board	**	**	1.0	5	1.3	10	---	---	2,891	6
Pasquia Health District	-1.9	2	**	**	1.2	10	---	---	3,436	3
Pipestone Health District	0.1	6	1.0	5	1.7	10	---	---	2,166	10
Prairie West Health District	0.0	5	1.4	7	1.1	10	---	---	2,035	10
Prince Albert Health District	0.7	7	---	---	0.5	10	---	---	3,139	4
Regina Health District	-0.2	5	0.3	1	3.6	9	1.4	6	3,357	3
Rolling Hills District Health Board	-1.6	2	---	---	1.6	10	---	---	1,710	10
Saskatoon Health District	0.0	5	0.8	3	3.5	9	1.7	7	3,459	3
South Central District Health Board	-1.1	3	---	---	2.0	10	---	---	2,970	6
South County District Health Board	-1.4	3	0.9	4	1.7	10	---	---	1,540	10
South East District Health Board	**	**	0.7	3	**	**	0.1	1	3,014	5
Southwest District Health Board	-4.8	1	2.7	10	7.0	5	---	---	3,090	5
Swift Current Health District	-0.6	4	1.2	6	3.7	9	---	---	2,333	9
Twin Rivers Health District	**	**	**	**	3.5	9	---	---	1,888	10
Provincial Average	**-0.3**		**0.7**		**3.2**		**1.4**		**3,157**	
Alberta, by Regional Health Authority										
Alberta Cancer Board	3.8	10	1.4	7	2.2	10	2.6	10	3,792	2
Alberta Mental Health Board	2.1	9	1.9	9	6.0	6	2.7	10	1,541	10
Aspen Regional Health Authority	0.6	7	1.9	9	6.1	6	1.1	4	2,347	9
Calgary Regional Health Authority	0.1	6	1.5	8	3.8	9	2.9	10	3,632	2
Capital Health Authority	0.6	7	1.4	7	3.2	10	2.5	9	3,499	3
Chinook Regional Health Authority	2.4	9	1.6	8	4.8	8	1.7	7	2,439	9
Crossroads Regional Health Authority	3.4	10	1.3	7	4.7	8	3.6	10	2,759	7
David Thompson Regional Health Authority	3.1	9	2.1	10	5.0	8	1.9	8	2,729	8
East Central Regional Health Authority	3.0	9	1.7	9	4.5	9	1.4	6	2,837	7
Headwaters Health Authority	5.2	10	2.0	9	4.8	8	2.9	10	2,922	6
Health Authority 5	4.6	10	1.6	8	3.9	9	2.0	8	2,809	7
Lakeland Regional Health Authority	2.7	9	1.2	6	4.7	8	1.3	5	2,404	9
Mistahia Regional Health Authority	3.3	10	1.2	6	8.4	4	2.2	9	2,911	6
Northern Lights Regional Health Authority	0.4	7	1.4	7	9.0	3	2.5	10	3,449	3
North-Western Regional Health Authority	0.0	5	2.4	10	8.7	3	1.8	7	3,815	2
Palliser Health Authority	0.9	8	1.4	7	4.6	8	2.6	10	2,717	8
Peace Regional Health Authority	**	**	1.3	7	6.9	5	2.4	9	**	**
WestView Regional Health Authority	-0.7	4	1.6	8	5.1	7	2.1	8	2,900	6
Provincial Average	**1.2**		**1.5**		**4.1**		**2.5**		**3,139**	

* Administrative Expense includes: Administration, Finance, Human Resources, Communications and Systems Support Functional Centres.

** = Value was outside of reportable range. See Methodology for Identification of Outliers in Methodological Notes

--- = Not applicable or not reportable

Table E.1.3 Part 2

Hospital Financial Performance Indicators—2000–2001, Saskatchewan and Alberta

Unit-producing Personnel Worked Hours for Patient Care Functional Centres as a Percentage of Total Worked Hours		Nursing Inpatient Services Unit-producing Personnel Worked Hours per Weighted Case		Diagnostic Services Unit-producing Personnel Worked Hours per Weighted Case		Clinical Laboratory Unit-producing Personnel Worked Hours per Weighted Case		Pharmacy Unit-producing Personnel Worked Hours per Weighted Case		Average Age of Equipment	
%	Decile	Hours	Decile	Hours	Decile	Hours	Decile	Hours	Decile	Years	Decile
65.6	8	31.3	9	0.2	10	1.6	8	0.6	10	---	---
---	---	---	---	---	---	---	---	---	---	9.5	6
**	**	34.4	7	0.4	10	1.7	7	---	---	---	---
66.2	8	64.0	1	0.9	4	0.5	10	4.0	1	**	**
---	---	---	---	---	---	---	---	---	---	---	---
54.9	1	52.6	2	0.7	7	0.6	10	---	---	---	---
---	---	---	---	---	---	---	---	---	---	---	---
63.6	6	42.6	4	0.8	6	2.8	2	1.7	7	10.6	5
---	---	---	---	---	---	---	---	---	---	---	---
56.4	2	49.7	2	0.7	7	2.1	5	2.4	3	---	---
**	**	---	---	0.7	7	1.5	8	2.2	3	---	---
55.5	2	35.8	6	0.4	9	1.2	9	---	---	---	---
67.2	8	51.4	2	0.8	6	2.3	4	---	---	---	---
---	---	---	---	**	**	---	---	---	---	---	---
61.7	5	68.1	1	---	---	---	---	3.8	1	---	---
64.9	7	37.7	5	0.7	7	2.2	4	**	**	---	---
---	---	---	---	---	---	---	---	---	---	---	---
64.5	7	43.1	3	0.6	8	1.9	5	2.0	4	---	---
64.8	7	43.2	3	**	**	2.0	5	1.8	6	14.3	2
---	---	---	---	---	---	---	---	---	---	---	---
---	---	---	---	---	---	---	---	---	---	---	---
65.2	8	43.3	3	1.0	4	3.1	2	1.9	5	---	---
80.6	10	44.9	3	0.8	6	2.0	5	---	---	---	---
60.5	4	38.7	5	0.5	8	1.6	8	1.7	7	---	---
60.0	4	61.1	1	---	---	3.2	1	---	---	**	**
---	---	---	---	---	---	---	---	---	---	---	---
54.8	1	41.4	4	0.6	8	1.1	9	1.8	6	---	---
64.2		**44.3**		**0.7**		**1.9**		**2.0**		**13.4**	
52.5	1	35.9	6	1.4	2	1.9	5	**	**	6.3	9
64.8	7	30.6	9	0.3	10	0.1	10	0.9	10	5.8	9
62.5	6	31.7	9	0.8	6	2.2	4	2.1	4	6.9	8
74.9	10	39.3	5	1.5	2	0.0	10	1.8	6	5.6	9
60.1	4	38.4	5	1.3	2	---	---	2.2	3	---	---
67.4	8	31.3	9	0.6	8	1.7	7	1.7	7	12.1	3
64.9	7	32.8	8	0.3	10	2.8	2	2.7	2	6.7	8
53.9	1	37.8	5	1.3	2	1.2	9	2.0	5	7.5	8
66.7	8	41.2	4	0.4	10	1.3	8	3.1	1	15.3	1
62.9	6	72.1	1	1.2	3	3.9	1	2.0	5	6.3	9
63.6	6	67.3	1	1.1	3	3.1	1	**	**	8.2	7
62.2	5	33.3	7	0.7	7	1.8	6	2.0	4	---	---
62.5	6	39.3	5	0.6	7	1.2	9	2.0	5	14.1	2
60.7	5	49.0	2	1.0	4	---	---	**	**	11.6	4
79.6	10	69.6	1	0.6	7	2.8	2	---	---	---	---
73.6	10	37.1	6	0.8	6	1.0	10	2.2	3	7.5	8
59.0	3	34.1	7	0.5	9	0.8	10	1.2	9	5.6	9
55.0	1	34.3	7	0.3	10	0.7	10	2.0	5	8.6	7
63.6		**38.3**		**1.1**		**1.0**		**2.0**		**7.0**	

Table E.1.4 Part 1

Hospital Financial Performance Indicators—2000–2001, British Columbia

Province/Territory	Total Margin		Current Ratio		Administrative Services Expense as a Percentage of Total Expense *		Information Systems Expense as a Percentage of Total Expense		Cost per Weighted Case	
	%	Decile	Ratio	Decile	%	Decile	%	Decile	$	Decile
British Columbia, by Regional Health Board and Community Health Council										
Arrow Lakes/Upper Slocan Valley CHC	0.2	6	2.5	10	9.3	3	---	---	2,592	8
Bella Coola and District THA	-4.6	1	0.9	4	8.9	3	---	---	**	**
Boundary Health Council	2.2	9	0.7	2	8.4	4	1.3	4	2,362	9
Bulkley Valley Health Council	3.8	10	1.3	7	8.5	3	---	---	3,018	5
Campbell River/Nootka CHC	-0.5	4	1.2	6	6.0	6	0.5	2	3,052	5
Capital Health Region	0.4	7	1.2	6	6.8	5	1.4	5	3,606	2
Cariboo Community Health Services Society	3.5	10	2.7	10	**	**	---	---	---	---
Castlegar and District Health Council	0.6	7	**	**	4.7	8	---	---	2,731	7
Central Cariboo Chilcotin Health Council	0.1	6	1.3	7	5.0	8	---	---	3,383	3
Central Coast Transitional Health Authority	1.9	8	1.5	8	16.4	1	---	---	5,012	1
Central Vancouver Island Health Region	-0.5	4	1.1	5	5.1	7	1.4	6	2,987	5
Coast Garibaldi CHSS	2.8	9	1.9	9	12.1	1	1.6	6	**	**
Columbia Valley Health Council	1.9	9	1.1	6	8.8	3	0.9	3	3,116	4
Comox Valley Community Health Council	0.2	6	1.3	6	5.4	7	0.4	1	2,909	6
Cranbrook Health Council	-1.0	3	2.0	9	5.1	7	0.6	3	3,922	2
Creston and District Health Council	-2.2	2	0.4	1	7.1	4	---	---	3,555	2
East Kootenay CHSS	2.6	9	**	**	**	**	---	---	---	---
Elk Valley and South Country Health Council	0.4	7	1.9	9	9.9	2	---	---	2,744	7
Fort Nelson-Liard Community Health Council	0.7	7	1.7	9	13.2	1	---	---	2,810	7
Fraser Valley Health Region	-1.2	3	0.8	4	6.0	6	2.3	9	2,679	8
Golden Health Council	1.6	8	2.4	10	9.4	3	---	---	2,945	6
Greater Trail Community Health Council	-1.3	3	0.8	3	5.8	6	1.1	4	4,184	1
Kimberly Community Health Council	-1.9	2	0.6	2	**	**	0.9	3	4,636	1
Kitimat and Area Health Council	2.5	9	1.8	9	9.2	3	0.4	2	3,946	2
Kootenay Boundary CHSS	3.7	10	2.4	10	12.2	1	1.3	5	---	---
Mount Waddington Health Council	-1.1	3	1.8	9	14.2	1	0.1	1	**	**
Nelson and Area Health Council	-1.6	2	1.0	5	9.9	3	1.0	4	3,208	4
North Coast Community Health Council	0.5	7	0.9	4	11.1	2	2.1	8	4,021	2
North Okanagan Health Region	-1.1	3	1.3	7	5.2	7	1.3	5	2,923	6
North Peace Health Council	0.4	7	1.2	6	8.2	4	0.5	2	2,523	9
North Shore Health Region	-0.1	5	0.8	4	5.5	7	1.8	7	3,629	2
North West Community Health Services Society	**	**	**	**	**	**	---	---	**	**
Northern Interior Health Board	-0.3	5	1.3	7	5.1	7	1.9	7	4,017	2
Okanagan Similkameen Health Region	1.0	8	1.6	8	8.0	4	1.9	8	2,895	6
Peace Liard Community Health Services Society	4.1	10	**	**	14.4	1	0.9	3	---	---
Powell River Community Health Council	-1.4	3	0.5	1	8.6	3	1.0	4	3,526	3
Queen Charlotte Islands/Haida Gwaii CHC	-4.8	1	0.5	2	11.6	1	---	---	**	**
Quesnel and District Community Health Council	3.1	10	0.5	1	5.9	6	---	---	3,944	2
Sea to Sky Community Health Council	-1.7	2	1.1	5	11.6	1	0.9	3	2,871	6
Simon Fraser Health Region	-0.3	4	1.0	5	3.9	9	1.0	4	2,760	7
Snow Country Health Council	4.6	10	**	**	11.0	2	0.8	3	**	**
South Cariboo Community Health Council	2.5	9	2.0	9	**	**	---	---	---	---
South Fraser Health Region	0.1	6	1.0	5	5.3	7	0.6	3	2,691	8
South Peace Health Council	-0.3	4	1.6	8	11.3	2	---	---	3,544	3
Special Agencies	**	**	0.9	4	6.2	5	2.3	9	**	**
Stikine Health Council	3.5	10	0.9	4	16.4	1	---	---	---	---
Sunshine Coast Community Health Council	0.1	6	1.2	6	10.7	2	0.5	2	2,796	7
Terrace and Area Health Council	0.8	7	1.0	5	9.7	3	0.4	2	3,156	4
Thompson Health Region	-0.8	3	1.3	6	6.1	6	1.7	7	3,035	5
Upper Island/Central Coast CHSS	0.0	5	1.3	7	3.6	9	0.4	2	---	---
Upper Skeena Community Health Council	1.0	8	2.5	10	11.3	2	---	---	1,345	10
Vancouver/Richmond Health Board	**	**	1.0	4	5.8	6	2.0	8	4,287	1
Provincial Average	**0.0**		**1.1**		**6.0**		**1.6**		**3,225**	

* Administrative Expense includes: Administration, Finance, Human Resources, Communications and Systems Support Functional Centres.
** = Value was outside of reportable range. See Methodology for Identification of Outliers in Methodological Notes
--- = Not applicable or not reportable

Table E.1.4 Part 2

Hospital Financial Performance Indicators—2000–2001, British Columbia

Unit-producing Personnel Worked Hours for Patient Care Functional Centres as a Percentage of Total Worked Hours		Nursing Inpatient Services Unit-producing Personnel Worked Hours per Weighted Case		Diagnostic Services Unit-producing Personnel Worked Hours per Weighted Case		Clinical Laboratory Unit-producing Personnel Worked Hours per Weighted Case		Pharmacy Unit-producing Personnel Worked Hours per Weighted Case		Average Age of Equipment	
%	Decile	Hours	Decile	Hours	Decile	Hours	Decile	Hours	Decile	Years	Decile
60.8	5	31.3	9	0.8	5	1.3	8	---	---	12.3	3
56.1	2	15.0	10	0.2	10	1.2	9	1.1	10	9.5	6
69.6	9	27.1	10	1.3	2	2.6	3	---	---	19.0	1
---	---	---	---	---	---	---	---	---	---	12.5	3
73.0	10	35.4	6	0.8	5	3.5	1	1.7	7	10.5	5
64.2	7	33.0	8	1.3	2	3.0	2	1.5	9	16.4	1
---	---	---	---	---	---	---	---	---	---	2.4	10
52.1	1	27.9	10	0.3	10	1.3	8	1.0	10	15.2	1
63.5	6	25.7	10	0.5	9	1.6	8	2.3	3	19.9	1
60.1	4	59.7	1	0.5	9	1.7	7	0.7	10	---	---
68.8	9	32.2	8	1.2	3	2.1	4	1.6	8	6.2	9
---	---	---	---	---	---	---	---	---	---	1.9	10
54.4	1	41.1	4	0.3	10	1.1	9	---	---	**	**
65.6	8	28.7	10	0.4	9	1.4	8	1.5	8	11.8	3
67.9	9	41.0	4	1.4	2	---	---	2.0	4	12.6	3
57.7	3	37.6	5	0.6	8	---	---	1.1	10	6.4	9
---	---	---	---	---	---	---	---	---	---	2.6	10
53.2	1	29.7	9	0.4	9	1.5	8	1.6	8	14.7	1
55.0	1	30.3	9	0.7	7	1.0	10	---	---	---	---
78.2	10	34.8	7	0.7	6	2.6	3	2.2	4	16.6	1
60.3	4	31.8	8	0.5	9	1.9	6	---	---	11.3	4
63.7	6	42.9	4	0.9	4	2.6	2	1.7	7	10.9	4
---	---	---	---	---	---	---	---	---	---	12.3	3
49.3	1	33.3	7	0.5	8	2.5	3	---	---	13.3	2
---	---	---	---	---	---	---	---	---	---	0.8	10
59.6	4	**	**	**	**	**	**	---	---	---	---
**	**	36.6	6	0.7	7	3.2	1	2.9	2	15.1	1
55.6	2	27.7	10	0.5	9	2.9	2	2.6	2	---	---
68.1	9	39.6	5	1.2	3	1.2	9	2.8	2	---	---
59.2	3	29.4	10	0.5	9	1.8	6	1.2	9	---	---
63.8	6	35.3	6	1.8	1	2.0	5	2.0	5	4.6	9
---	---	---	---	---	---	---	---	---	---	2.4	10
64.2	7	40.4	4	1.0	4	1.7	7	2.3	3	---	---
71.1	10	32.4	8	1.3	2	1.7	7	2.1	4	9.9	5
---	---	---	---	---	---	---	---	---	---	1.8	10
64.7	7	35.8	6	0.9	4	3.3	1	1.8	6	**	**
71.1	10	92.0	1	1.0	4	3.0	2	**	**	---	---
65.5	8	49.7	2	0.7	7	3.4	1	1.6	8	3.3	10
65.0	7	33.8	7	0.8	6	2.6	2	2.0	5	**	**
76.0	10	27.3	10	1.5	1	2.1	4	1.8	6	11.6	4
69.6	9	**	**	**	**	3.8	1	**	**	12.5	3
---	---	---	---	---	---	---	---	---	---	6.1	9
76.4	10	31.4	9	0.8	5	1.9	6	1.7	7	10.5	5
64.6	7	41.1	4	0.6	8	1.7	7	2.7	2	8.0	7
59.5	4	53.0	2	1.6	1	4.5	1	3.0	1	8.6	7
---	---	---	---	---	---	---	---	---	---	3.7	9
60.7	5	28.4	10	0.3	10	1.7	7	2.6	2	14.1	2
72.8	10	44.2	3	0.5	9	2.2	4	1.4	9	---	---
65.2	8	32.7	8	0.6	8	1.2	9	1.7	7	8.5	7
---	---	---	---	---	---	---	---	---	---	2.0	10
56.6	2	16.8	10	0.2	10	0.9	10	0.3	10	10.9	4
60.4	4	38.2	5	1.5	1	2.4	3	2.8	2	8.1	7
65.7		**34.8**		**1.2**		**2.3**		**2.1**		**9.4**	

Table E.1.5 Part 1

Hospital Financial Performance Indicators—2000–2001, Yukon Territory, Northwest Territories and Nunavut

Province/Territory	Total Margin		Current Ratio		Administrative Services Expense as a Percentage of Total Expense *		Information Systems Expense as a Percentage of Total Expense		Cost per Weighted Case	
	%	Decile	Ratio	Decile	%	Decile	%	Decile	$	Decile
Yukon Territory	-1.4	3	1.6	8	8.0	4	2.5	9	4,281	1
Northwest Territories	---	---	---	---	---	---	---	---	---	---
Nunavut	---	---	---	---	---	---	---	---	---	---

* Administrative Expense includes: Administration, Finance, Human Resources, Communications and Systems Support Functional Centres.
** = Value was outside of reportable range. See Methodology for Identification of Outliers in Methodological Notes
--- = Not applicable or not reportable

Table E.1.5 Part 2

Hospital Financial Performance Indicators—2000–2001, Yukon Territory, Northwest Territories and Nunavut

Unit-producing Personnel Worked Hours for Patient Care Functional Centres as a Percentage of Total Worked Hours		Nursing Inpatient Services Unit-producing Personnel Worked Hours per Weighted Case		Diagnostic Services Unit-producing Personnel Worked Hours per Weighted Case		Clinical Laboratory Unit-producing Personnel Worked Hours per Weighted Case		Pharmacy Unit-producing Personnel Worked Hours per Weighted Case		Average Age of Equipment	
%	Decile	Hours	Decile	Hours	Decile	Hours	Decile	Hours	Decile	Years	Decile
55.9	2	42.0	4	0.6	8	1.8	6	3.0	1	2.2	10
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Appendix F

National Indicator Values, by Province/Territory, 1999–2000 to 2002–2003

Table F.1

Hospital Financial Performance Indicators—2002–2003, Provincial/Territorial and National Averages, 1999–2000 to 2002–2003

Indicator/Year	N.L.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask	Alta.	B.C.	Y.T.	N.W.T.	Nun.	Can.
Total Margin														
1999–2000	-3.0	0.0	2.9	-5.2	0.0	-0.1	-1.5	-1.2	3.9	-1.0	-0.7	---	---	-0.1
2000–2001	-3.3	0.0	-2.8	0.0	-1.8	-0.2	0.2	-0.3	1.2	0.0	-1.4	---	---	-0.4
2001–2002	-1.2	0.0	-1.4	-1.8	-3.5	-2.4	-0.1	-2.9	-0.3	-0.2	-4.1	1.2	---	-1.8
2002–2003	-2.8	0.0	-0.4	-1.3	-3.5	-0.7	0.1	-2.3	-1.1	1.3	0.6	1.0	---	-1.0
Current Ratio														
1999–2000	0.5	---	1.0	0.7	1.0	1.2	1.0	0.7	1.6	0.9	1.7	---	---	1.1
2000–2001	0.5	---	1.0	0.7	0.7	1.3	1.2	0.7	1.5	1.1	1.6	---	---	1.1
2001–2002	0.4	---	1.2	0.7	0.7	1.0	1.2	0.6	1.4	1.0	---	0.9	---	1.0
2002–2003	0.4	1.0	1.2	0.7	0.6	0.8	1.3	0.8	1.3	1.2	0.7	0.7	---	0.9
Administrative Expense as a Percentage of Total Expense														
1999–2000	7.5	7.4	8.6	5.0	9.0	6.6	4.1	3.4	3.9	6.0	8.6	---	---	6.4
2000–2001	6.1	7.9	9.3	4.8	9.1	6.4	5.3	3.2	4.1	6.0	8.0	---	---	6.5
2001–2002	6.8	8.8	5.4	4.3	8.9	6.4	5.5	3.5	3.8	5.3	7.0	8.0	---	6.1
2002–2003	5.0	9.2	5.4	4.3	8.6	6.5	5.4	3.1	3.9	4.5	7.4	8.0	---	5.9
Information Systems Expense as a Percentage of Total Expense														
1999–2000	1.3	0.0	1.8	1.8	1.5	2.5	0.8	1.3	2.7	1.5	2.7	---	---	2.0
2000–2001	1.0	0.0	1.6	2.0	1.7	2.4	0.9	1.4	2.5	1.6	2.5	---	---	2.0
2001–2002	1.2	0.0	1.5	1.9	1.6	2.6	1.1	1.1	2.3	1.7	3.3	1.1	---	2.0
2002–2003	1.2	0.1	1.6	1.9	1.5	2.6	0.9	1.1	2.1	1.9	2.6	1.4	---	2.0
Unit-producing Personnel Worked Hours for Patient Care Functional Centres as a Percentage of Total Worked Hours														
1999–2000	69.5	64.9	58.8	58.8	63.5	59.1	60.4	64.2	65.5	65.1	52.9	---	---	61.9
2000–2001	69.9	65.0	61.5	58.2	63.9	59.2	60.6	64.2	63.6	65.7	55.9	---	---	62.0
2001–2002	65.0	65.4	61.2	55.4	63.8	59.1	59.6	60.5	64.9	65.2	57.6	73.2	---	61.8
2002–2003	63.7	64.1	59.7	54.6	64.0	58.7	58.6	61.4	65.3	67.8	58.3	73.9	---	61.8
Average Age of Equipment														
1999–2000	8.6	---	5.4	9.4	---	9.4	12.9	11.7	8.6	10.0	1.7	---	---	9.4
2000–2001	7.4	---	12.9	10.4	---	9.6	11.4	13.4	7.0	9.4	2.2	---	---	9.5
2001–2002	9.9	---	6.3	11.3	---	9.6	11.1	14.2	6.7	9.1	1.4	---	---	9.3
2003–2003	10.8	---	11.1	12.7	---	8.8	11.3	15.7	6.0	8.1	4.4	---	---	8.8

--- = Not applicable or not reportable