CANADIAN INSTITUTE FOR HEALTH INFORMATION

Canadian Hospital Reporting Project

Considerations for Quebec

The province of Quebec does not collect financial and statistical data according to the MIS Standards. As such, a mapping exercise was undertaken to allow data from Quebec to be used in several financial indicators in the national context. A data limitations document was developed that describes some of the major differences between MIS data and data collected according to the *Manuel de gestion financière* in Quebec.

In most indicators, the data limitations cause relatively minor differences, however there are some issues that may cause significant differences in particular indicators:

- The pension contribution for personnel in Quebec is not reflected in the expenses of the health service organization because it is funded directly by government. As such, this expense is excluded from Quebec organizations. In other jurisdictions, this contribution is funded by the health service organization and as such is included in the expenses of those health service organizations.
- Equipment amortization is not reported in the functional centres for Quebec organizations. As such, this expense is excluded from Quebec organizations. In other jurisdictions, the amortization is reported at the functional centre level and is included in the expenses of those health service organizations.
- The following indicators are affected by these two issues:
    - Cost per Weighted Case (pension contribution and equipment amortization contribute approximately 8-10% of the CPWC value in jurisdictions other than Quebec)
    - Administrative Service Expense as a Percentage of Total Expense (pension contribution and equipment amortization would contribute approximately 3.5-4.5% to the denominator)
    - Service Recipient–Support Expense as a Percentage of Total Expense (pension contribution and equipment amortization would contribute approximately 3.5-4.5% to the denominator)

The Manuel de gestion financière categorizes certain hours/compensation differently than the MIS Standards. Particularly, there are some hours/compensation that are categorized as benefit hours/compensation in Quebec whereas they are categorized as benefit contributions in other jurisdictions. There are also some hours/compensation categorized as benefit hours/compensation in Quebec that are categorized as worked hours/compensation in other jurisdictions.

- The following indicators are affected by this issue:
    - Percent benefit hours as a percentage of total hours (the effect is an average increase of approximately 1.57%)
    - Nursing inpatient services TOTAL worked hours per weighted case (the effect is an average increase of less than 1%)
    - Diagnostic Services TOTAL worked hours per weighted case (the effect is an average increase of less than 1%)
    - Clinical Laboratory TOTAL worked hours per weighted case (the effect is an average increase of less than 1%)
    - Pharmacy TOTAL worked hours per weighted case (the effect is an average increase of less than 1%)

- Total worked hours for patient care functional centres as a percentage of total worked hours (the effect is negligible)