

**Trial Balance Preparation
&
F1 Upload**

Instructions Manual

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**PREPARED BY RURAL & REGIONAL BRANCH AND FUNDING HEALTH &
INFORMATION POLICY BRANCH**

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1. Background:

The Common Chart of Accounts (CCOA) was developed and implemented by the Department of Human Services (DHS) in conjunction with agencies from the Metro and Rural health sector. From 1st July 2004, the DHS mandated that all Victorian health services implement a common chart of accounts for financial reporting to DHS. The CCOA utilises standardised names and codes, and provides rules to assist in implementation.

To assist in automating the monthly reporting process, DHS requires agencies to submit a Trail Balance via an electronic file in comma delimited (CSV) format using the CCOA as the basis for reporting financial information. The format of this file has been pre-defined to enable automatic upload of the statement and balance sheet into an excel file developed by DHS and referred to as the F1. The F1 file can be downloaded separately from the DHS HealthCollect web site (ref: <https://www.healthcollect.vic.gov.au/>). Agencies are required to ensure they are using the most recent version of the F1 file. The following instructions have been prepared to assist agencies in downloading the F1 file from the DHS web site and uploading their trail balance into the F1 file.

The preparation of the F1 file assumes that agencies have either implemented the CCOA or are mapping their existing general ledger codes to the CCOA. It is anticipated that all Victorian health service agencies will be fully compliant with the CCOA by July 2007.

The following instructions have been prepared to assist agencies in downloading the F1 file from the DHS web site and uploading their trail balance into the F1 file. The manual also includes **Hints & Tips** that have been collated from common issues raised with the DHS HealthCollect helpdesk staff.

2. Preparing the Trial Balance in Comma Delimited (CSV) format

Although it is technically possible to have a process developed internally (suitable to an agency's own accounting system) that extracts the trail balance in comma delimited format ready for automatic upload, the reality for some organisations is that they will need to firstly extract the information, verify that it is error free, and then save their file in a CSV format before uploading to the F1 file. These instructions have been developed to assist those agencies currently working through this process.

2.1 File Format

From the general ledger system, agencies are required to extract a trail balance using the Excel program that meets the following CSV format. An example of a CSV formatted file is provided in **Image 1**.

Table 1- File Data Specifications

Column	Data Item In Row order	Obligation	Format	(Min) Maximum Length	Code Set/ Valid range
1	Reporting Date	Mandatory	NNNNNN	(6) 6	YYYYMM where Y is the reporting year and M is the reporting period i.e. July 2006 would be represented as 060701 Year Code Set = 0607 Month Code Set = 01,02,03,04,05,06,07,08,09,10,11,12.
2	Campus Code	Mandatory	Alphanumeric AAA to NNN	(3) 3	0-9 and/or A,B,C....Z
3	Cost Centre	Mandatory	Alphanumeric ANNNN	(5) 5	E.g. A0852
4	Account Code	Mandatory	Numeric NNNNN	(5) 5	E.g. 55851
5	Amount	Mandatory	Numeric [-] NNNNNNNNN.NN 2 decimal places & no commas	(4) 13	-999999999.99 to 999999999.99

IMAGE 1 (CSV file)

Col 1	Col 2	Col 3	Col 4	Col 5
60708	F25	A0911	10010	391030.55
60708	F25	A0911	10110	57614.06
60708	F25	A0911	10210	15641.80
60708	F25	A0911	10410	50065.62
60708	F25	A0911	10510	14160.70
60708	F25	A0911	10610	45381.88
60708	F25	A0911	10710	150.95

When preparing a CSV file the agency must ensure that the following fundamentals have been addressed to ensure a successful upload. The following information provides examples of common errors with solutions often encountered by agencies during the preparatory phase of the upload.

2.1.1 YTD Data:

The F1 is a year to date (YTD) reporting tool. Hence the data reported by agencies needs to be in the same reporting mode i.e. YTD. Ensure that the data prepared each month is in YTD format.

2.1.2 Balances:

Verify against existing internal reporting systems that the file balances. There is a rounding issue with the 2006/07 F1 process that we anticipate will be corrected in 2007/08. For some agencies this will amount to a large difference between the P&L and Balance Sheet balances. An agency should ensure that their trail balance does in fact balance to internal reporting systems, and then over ride the Balance sheet by adjusting the first cell in the Balance sheet titled 'YTD Entity Surplus/(Deficit) – Current Year' accordingly. It is anticipated that the correction of the rounding issue in 2007/08 will eliminate the need to make any adjustment to this cell in 2007/08.

2.1.3 Populating the Reporting Date & Campus Code columns:

Some accounting systems will not be able to automatically populate the Reporting Date and Campus Code columns. It will therefore be necessary, following the initial extraction of data, to add these two columns to the excel file. Insert two columns and manually enter the 'Reporting Date' and 'Campus Code' and copy this information down the sheet until it has populated all relevant rows – that is, to the last row with any data included.

Refer to Columns 1 & 2 in Image 1.

2.1.4 Formatting the Reporting Date column:

The first column includes the Year and reporting Period. The year is entered as 0607 for the 2006/07 financial year. Excel will automatically drop off the leading zero from this field unless you format it to display. Formatting the column to display this first zero can be achieved by highlighting the whole column, right mouse click, select – Format Cells, select Custom, in the Type field (the word General will normally appear in this field) manually enter 6 zeros by overtyping the word 'General' with zeros (e.g. 000000) and select 'OK'. The preceding zero will now be displayed. This is important, as the upload process must contain 6 digits in numeric format for the upload to correctly process the data. **Refer to Column 1 in Image 1.**

2.1.5 Formatting the Amount column:

Ensure that no commas separate the data contained in Amount column. When the data is saved in CSV format, any commas will automatically format the data following a coma to be a separate column. No commas should appear in the amount column. The amount data should be formatted to two decimal spaces. **Refer to Column 5 in Image 1.**

2.1.6 Transfer Pricing Codes must balance to zero:

It is necessary to ensure that all transfer pricing codes balance back to zero. This includes the 58050, 60000 & 61000 account code ranges. It is our suggestion that you sort the data by account code, highlight the data in the amount column corresponding to these account code ranges, and verify if the data has balanced to zero. Column 5 in **Image 2** is an example of how the transfer pricing codes equal zero.

IMAGE 2

Col 1	Col 2	Col 3	Col 4	Col 5
60708	F25	J5010	58050	202.04
60708	F25	J5011	58050	-202.04
60708	F25	J5011	61900	28743.04
60708	F25	J5021	61900	19921.04
60708	F25	J5031	61900	1096
60708	F25	J5041	61900	11160
60708	F25	L0111	61900	-22495.5
60708	F25	N3002	61900	5440
60708	F25	N3302	61900	3627.04
60708	F25	R1711	61900	-5699.52
60708	F25	R1712	61900	-5224
60708	F25	R1713	61900	-1900
60708	F25	R1714	61900	-2850
60708	F25	R1715	61900	-2850
60708	F25	R1725	61900	-1421.52
60708	F25	R1731	61900	-9023.52
60708	F25	R1732	61900	-3799.52
60708	F25	R1733	61900	-9023.52
60708	F25	R1734	61900	-2850
60708	F25	R1735	61900	-2850

0 ← Sum of Transfer Pricing

The steps necessary to assist in verifying the data balances to zero are as follows:

- On the bottom of the screen on the left hand side, you will notice the word 'Ready'. Place your cursor anywhere to the right of this word. Right mouse click and select the 'Sum' option. This function allows you to view the balance of highlighted data. If the amount data corresponding to the transfer pricing codes balance to zero, the amount will appear as equaling zero (0) however if they do not balance, an dollar amount will show.
- If an amount above zero shows at the bottom of the screen, it will be necessary to find the error which has resulted in your transfer pricing codes to be greater than or less than zero. This error will need to be corrected before proceeding. Agencies have the option of making the correction in the excel file and then later correcting the error in the ledger, or alternatively correcting the error in the ledger first and creating a new trail balance file and repeating the process of ensuring that the transfer pricing codes balance.
- There is a tolerance level totaling to a positive or negative \$5000 for data relating to the transfer pricing codes. The error message will say a tolerance of a negative or positive 5, however this represents \$5000 as all figures are rounded to the nearest thousand in the F1 file as is currently displayed in the F1 file.

2.2 Determining the Hash Value

Once the excel file is in the correct format and you have verified that it has balanced, it is necessary to determine the **hash value** (sum of all positive values) in the amount column. The hash value is required for validation during the F1 upload process. The hash formula is entered as follows:

1. Place your cursor at the bottom of the amount column in the next available cell.

2. Select the 'Edit formula' (equals sign) located at the top left hand side of the screen.
3. Select the 'SUMIF' function from the drop down list. **Refer to Image 3.**
4. In the 'Range' field, enter the first cell in the amount column, following by a semi colon, followed by the last cell in the amount column e.g. E1:E251.
5. In the 'Criteria' field, enter the following formula: >=0
6. Select 'OK'.
7. An amount will be displayed which is the Hash Value. Hash value must be rounded off to two decimal places. Copy this either manually by writing it down, or copy using the copy & paste function available in excel. It is handy to copy this amount into another file and save as a CSV file for later use during the F1 upload process. **Refer to Image 4.**
8. Delete the Hash Value once you have recorded it.

IMAGE 3 (Illustration of the SUMIF Function)

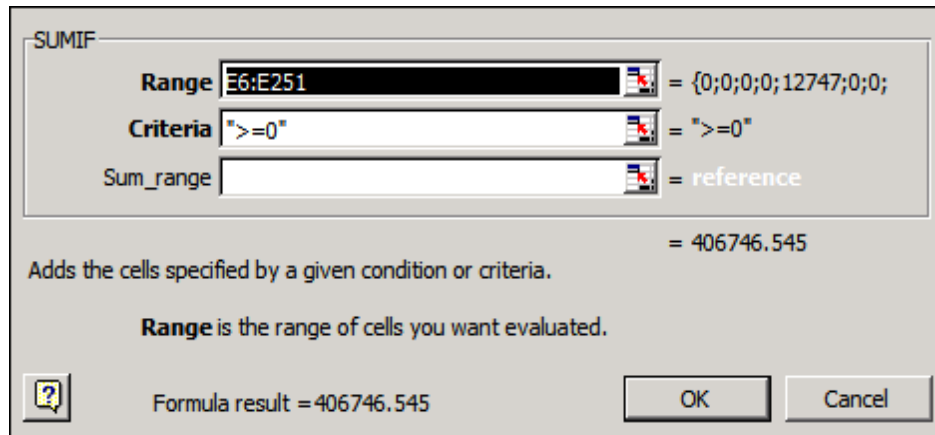


IMAGE 4 (Hash Value)

Col 1	Col 2	Col 3	Col 4	Col 5
60708	F25	X5043	34010	356.95
60708	F25	X5043	34095	189.4
60708	F25	X5043	35646	3716.5
60708	F25	X5044	31001	612.1
60708	F25	X5044	34010	77
60708	F25	X5044	35646	1914.85
60708	F25	X5045	31001	324.55
60708	F25	X5045	33130	199
60708	F25	X5045	34010	677.16
60708	F25	X5045	34040	19.45
60708	F25	X5045	34146	3.3
60708	F25	X5045	35646	1532.2
60708	F25	X5045	35710	280.02
				45274639.19

← Hash Value

2.3 Additional hints and tips when preparing the CSV file

2.3.1 Duplicate Entries

If your file contains **duplicate** entries of the same cost centre and account code combination, these must be eliminated prior to the upload process, as duplicate entries will cause an error to be recorded. It is suggested that a sort of the data by cost centre and account code is completed and a check is performed to ensure no duplicates are included. If a duplicate entry exists, this will need to be corrected.

2.3.2 Delete Duplicate Sheets

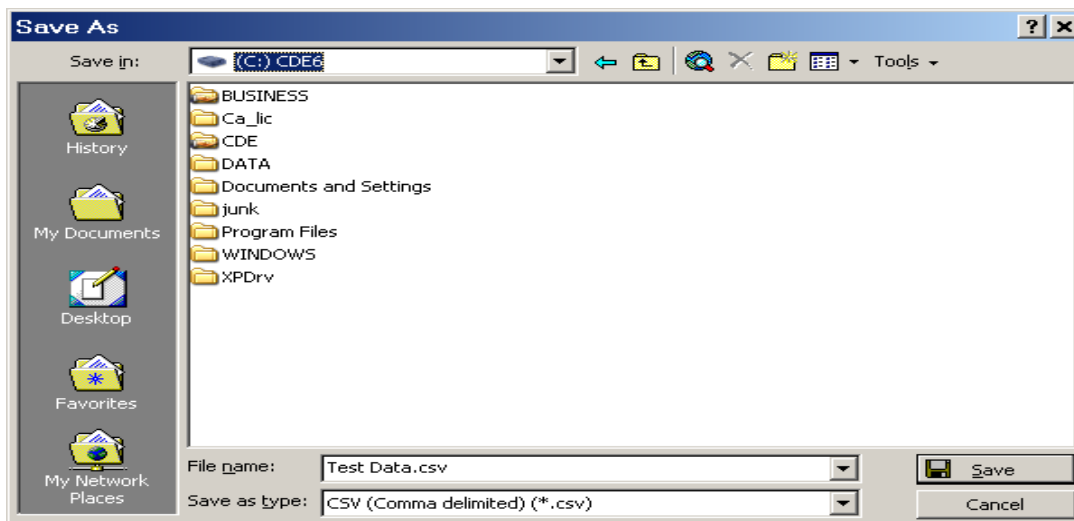
Comma delimited (CSV) file does not support duplicate sheets. It is therefore necessary to delete duplicate sheets from the excel file prior to saving in comma delimited format. Click on each of the tabs to other sheets (one at a time). Right mouse click and select the 'delete' option. You should be left with the one sheet containing the financial data in the format described in the table above.

2.3.3 Save in CSV Format

Once the excel file is ready for upload, it needs to be saved in CSV format. It is a good idea to keep a copy in excel in case additional errors are found when uploading the file. It is easier to find an error in excel format as the error report will quote a row number and this can easily be located in excel but is not supported in comma delimited format. The following is a list of instructions on how to save the file in CSV format. **Refer to Image 5.**

1. Select the following from the Menu bar at the top left hand corner of the screen: File / Save As.
2. In the File Name field, enter an appropriate file name.
3. In the Type field, scroll down and select 'CSV (Comma Delimited) (*.csv)' format.
4. Once saved, close the file.
5. You may be asked if you wish to save any changes. Select '**No**' as you have already saved the file in CSV format and you have not made any changes following this process.

IMAGE 5

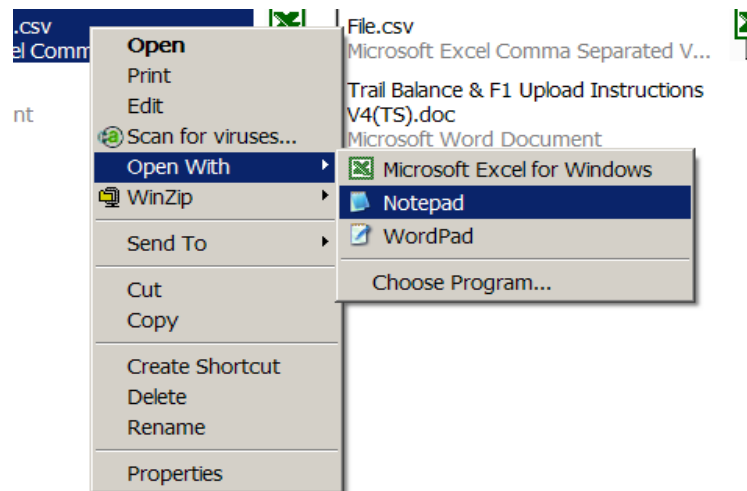


2.4 Verifying Formatting using Notepad Program

If you subsequently open the file in excel you will lose the formatting in the first column and the leading zero for the reporting date field will disappear. To verify that you have correctly saved the file in the required format, it is necessary to open the file using **Notepad**. Refer to **Image 6**.

1. Select the trail balance file in CSV format from the directory it was saved to.
2. Right mouse click and select the 'Open with' option.
3. This will prompt you to select the type of program you wish to use. Select the **Notepad** program for the list. The file will open showing existing formatting.

IMAGE 6



4. Using this view of the data, you can easily confirm that the leading zero in the reporting date column has been retained. Other verifications to be made include a single comma separate each column; the amount data has two decimal points; and no commas are included in the amount data. Refer to **Image 7**.

IMAGE 7 (Notepad view of CSV file)

```
060708,F25,A0911,14101,10721.62
060708,F25,A0911,14201,10112.95
060708,F25,A0911,14410,59650.31
060708,F25,A0911,14510,9786.24
060708,F25,A0911,21010,1091.05
060708,F25,A0911,21020,14843.80
060708,F25,A0911,21436,8279.83
```

3. Download Instructions

3.1 Retrieving F1 file

Go to the DHS HealthCollect web site (ref: <https://www.healthcollect.vic.gov.au>) and download the latest version of the F1 file. It will be a zipped excel file due to its large size. Save this file in a local directory on your computer.

3.2 Login Process

Once you open the web-based spreadsheet and Enable Macros a menu will be displayed on your screen. Please use your hospital's User Identification Code and Password to log onto the system. Note that registration for CCOA hospitals is case sensitive. If the spreadsheet does not ask you disable/enable macros change your macro security level in excel to medium (Tools/Macro/Security). **Refer to Image 8.**

IMAGE 8

State Government of Victoria, Australia, Department of Human Services
Victorian Government Health Information
Health Collect Home LOGON

Please enter your User ID and Password below to logon

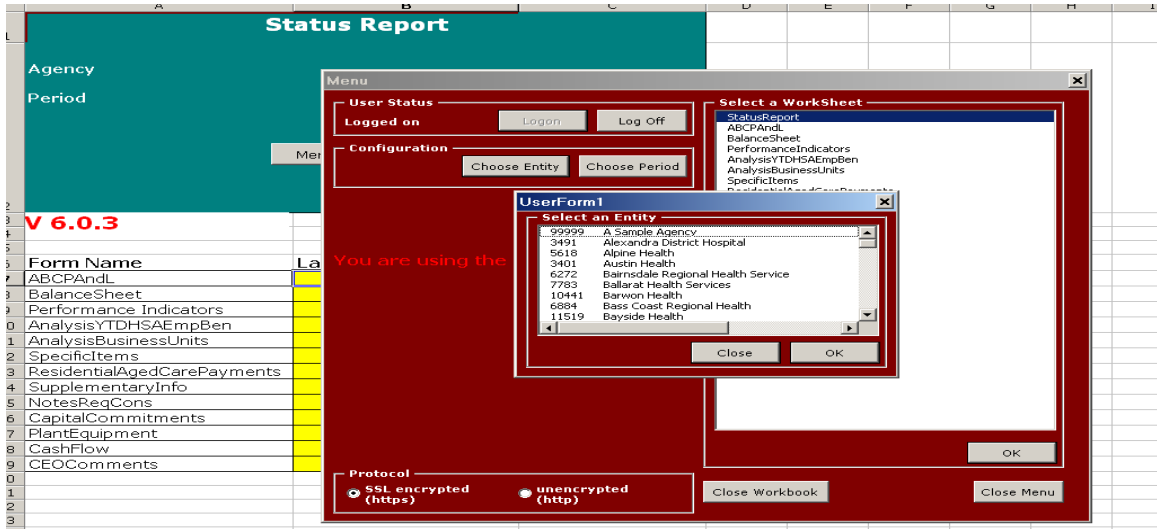
UserID:
Password:
Logon Cancel

MHACS provides the HealthCollect facility as a business hours service. Although HealthCollect is generally available after hours, support and resolution of issues can only be provided during business hours.
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3.3 Selecting Entity & Period

Choose your entity and period from the drop down list. You must double click on the entity chosen and click "Yes" when prompted by the system. Click the Period only once. These details will be populated onto each sheet. **Refer to Image 9.**

IMAGE 9



3.4 Standard Process for F1 completion

The process for completing the F1 is as follows:

- ✓ Data entry (i)
- ✓ Validate
- ✓ Tick completed
- ✓ Post (ii)
- ✓ Open next sheet

(i) CCOA hospitals must "Get Data" to populate the Income Statement (P&L) and Balance Sheet with figures from the Trail Balance.

(ii) Each sheet must be posted separately.

4. Uploading Instructions for CCOA Hospitals

4.1 CCOA Upload Worksheet

A worksheet named "CCOA Upload" allows hospitals to process their files with no dependence on the Department.

If you login with an incorrect login or do not use the correct case for the login (each login is case sensitive) then a message will appear stating 'Your HealthCollect Portal is invalid. You cannot upload files without a valid login'. If this occurs, please contact the **Health Collect Helpdesk on 9096 8595** to verify your registration details.

Three buttons will be visible:

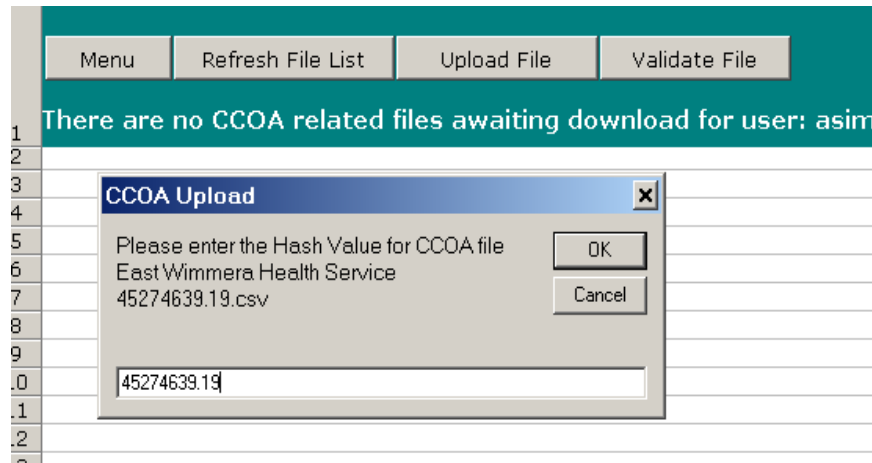
- The Menu button (like on every page)
- Refresh File List (enables user to refresh CCOA uploader page), and
- Upload File button.
- Two additional buttons - Delete Selected File & Download Selected File - will appear on the header once a file has been selected in the file list.

4.2 Upload Process

The following instructions describe the steps necessary to complete the upload process:

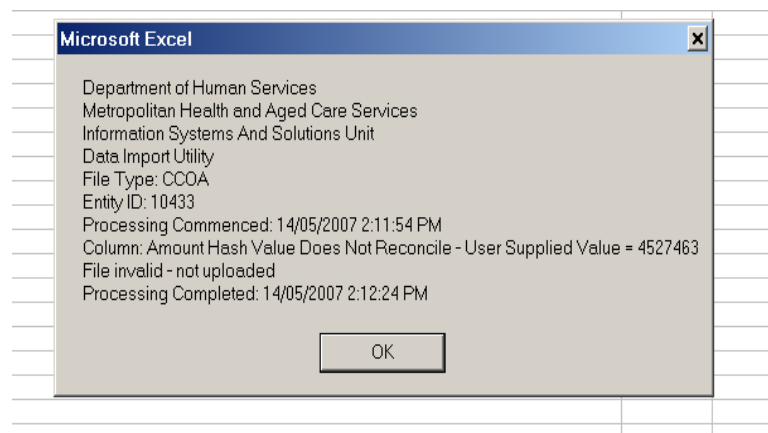
1. Click on "Upload File" button. The Open File dialog box will appear.
2. Locate & select the CCOA file to be uploaded.
3. Message box will appear asking for the hash value for the file (sum of all positive numbers in the trial balance file). This can be either manually entered or copied from the process described earlier using the copy & paste function in Excel. **Refer to Image 10.**

IMAGE 10



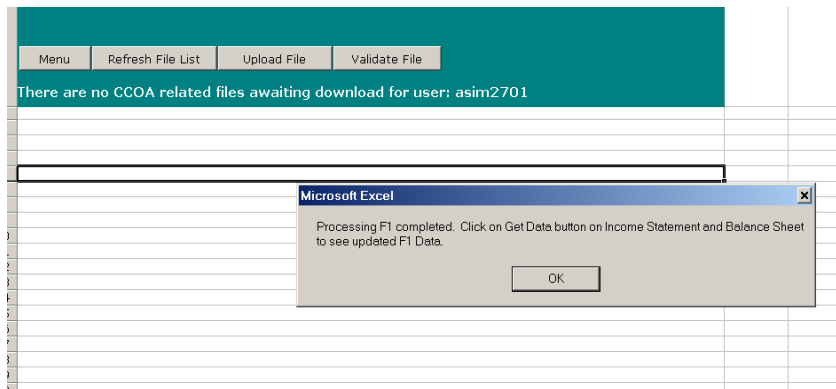
4. If an incorrect hash value is entered an error message will be displayed. Refer to Image 11

IMAGE 11



5. Click OK & the processing will commence.
6. The process starts by uploading and then validating the file.
7. The process status is indicated in the left hand bottom corner of the F1 spreadsheet.
8. Once this process is complete a report will appear on the screen stating whether the upload was successful or not. **Refer to Image 12.**
9. If the process was **successful** click 'OK' to start the population of the Profit & Loss and Balance Sheet statements. This process may take a few minutes, depending on the size of the file. Once this process has been completed, a message appears stating 'Processing F1 completed'. A further message saying 'Refresh to see updated F1 data' is displayed on the screen.

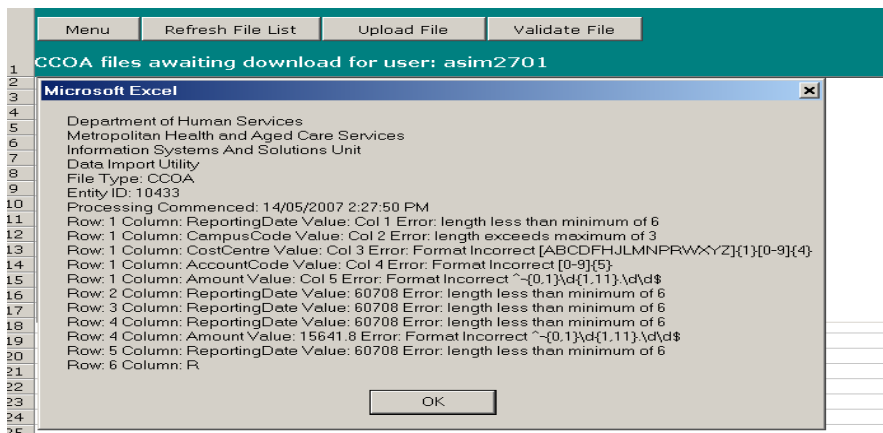
IMAGE 12



10. If the file is **NOT successful** an error report will appear on the screen listing the errors to a maximum of 50. Please note that more errors may exist beyond the maximum listed number of 50 but will not be displayed. The validation report will appear in the file list. **Refer to Image 13.**

Note: **Appendix A** provides a comprehensive list of the types of error messages that may occur and solution steps on how to rectify them. **Only after the errors have been rectified can you proceed with the upload.**

IMAGE 13



11. If you wish to view the validation report select it in the file list and click on "Download Selected File" button. The 'Save As' dialog will appear allowing you to specify the file name (must be .txt) and location where the report is to be saved. A message confirming that the report has successfully downloaded will be displayed.
12. Following a successful upload, click on "Get Data" in Profit & Loss and in the Balance Sheet statements to populate the data from the trail balance. **Refer to Image 14.**

IMAGE 14

Income Statement			Total	Restricted	Total	Controlled	Total
			Controlled Operating (HSA + H&CI)	Specific Purpose	Operating Excluding Controlled Entities	Entities	Operating
			\$'000	\$'000	\$'000	\$'000	\$'000
V 6.0.3							
43000 & 43100	54	Written Down Value of Assets Sold					
	55	Total Expenses	12734	0	12734	0	12734
	56	Entity Surplus(-)/Deficit	106	0	106	0	106
61999	56(a)	Internal Allocation - Transfer Pricing Depreciation	0	0	0	0	0

13. Please note only data populated in the Balance Sheet statement can be manually altered. One field that is not populated from the trail balance is the "YTD Entity Surplus (Deficit) - Current Year". This must be manually entered. **Refer to Image 15.**

IMAGE 15

Balance Sheet			Consolidated	Projected Consolidated as at 30.6.2007
			\$'000s	\$'000
DHS COMMON CHART OF ACCOUNTS ROLL UP GROUPINGS APPLICABLE				
V 6.0.3				
Equity				
	57	YTD Entity Surplus/(Deficit) - Current Year	106	0
94000 & 95000	58	Retained Earnings (Accumulated Deficits) - Commencement of Financial Year	2092	0
96000	59	Contributed Capital (Note 12)	1245	0

14. The process of (1) Validating, (2) Ticking the "Completed" box and (3) Posting the data needs to occur as per usual and in this selected order.

4.3 Additional Hints & Tips for the Upload Process:

- ❖ Menu button can be used for form selection like tabs at the bottom of the spreadsheet
- ❖ You must log into the spreadsheet in order to post data. By logging on you are automatically connecting to the data server at DHS. This server processes and stores data posted from each agency. If the spreadsheet does not prompt you to logon select the Menu option/Logon and enter your user identification and password.
- ❖ 'Validate' button - validates data whether the 'Completed' box is ticked or not. **Profit & Loss** and **Balance Sheet** data is validated within the relevant Notes. Therefore you should complete the Profit & Loss and Balance Sheet before completing the Notes statement.
- ❖ 'Post Data' button - posts data to the database and validates it if the Completed field is ticked. Invalid data ticked as Completed cannot be posted
- ❖ 'Get Data' button – retrieves posted data from the database. Any changes to posted data overwrite data previously posted. This button is also used by CCOA hospitals to import data and facilitate the population of the Profit & Loss and Balance Sheet statements.
- ❖ Other data sources can be linked to the F1 spreadsheet to avoid data entry. Please note re-linking will need to occur if an updated version of the F1 is issued.
- ❖ The spreadsheet does not have the functionality to carry forward data entered for prior months as per the F1 in Cash-Flow return in prior years. To avoid data entry every month there are two options:
 - 1) If you have retained a copy of the prior months data - you can open the prior month's F1 (containing the prior months relevant data) as the month you wish to complete. This will display the prior months figures. Users need to un-tick the Completed flag, make the necessary adjustments, re-tick the Completed flag and post data. For example, if you would like to complete the Cash-Flow for January using data entered for December, you can open the December file (making sure it's the latest data posted and selecting January when logging on), un-tick the Completed flag, make changes to data where required, and tick the Completed flag before posting.
 - 2) If you did not keep a copy of the prior month's data you can download a fresh copy of the F1 spreadsheet, login and select the previous month e.g. December and click the 'Get Data' to populate the Cash Flow return. You can then save the file and reopen it as January and follow the steps in option 1.
- ❖ Printing any of the spreadsheets is as per any Excel file requirements. Only the active sheet will print unless you select the "Entire Worksheet" from File/Print option. Please note that the Profit & Loss statement is best printed on A3 paper.

Once all of the above have been addressed, your file is now ready for uploading.

5. Useful Web Sites:

- DHS Common Chart of Accounts: <http://www.dhs.vic.gov.au/health/accounts/>
- DHS HealthCollect: <http://www.healthcollect.vic.gov.au/>

6. Helpful Contacts:

HealthCollect Helpdesk: Ph. (03) 9096 8595 or helpdesk@healthcollect.vic.gov.au

7. APPENDIX A

Examples of Error Messages

The following are examples of error messages that may occur and solution steps on how to rectify them.

Row: 1 Column: ReportingDate Value: Col 1 Error: length less than minimum of 6.

Solution: Refer to column 1 in Image 1 for the correct format.

Row: 1 Column: AccountCode Value: Col 4 Error: Format Incorrect [0-9]{5}

Solution: Refer to column 4 in Image 1 for the correct format.

Row: 1 Column: Amount Value: Col 5 Error: Format Incorrect ^-{0,1}\d{1,11}.\d\d\$

Solution: Refer to column 5 in Image 1 for the correct format.

Row: 7 Lookup Error: Invalid Cost Centre Code: X9999

Solution: Check available range of cost centers

Reference: <http://www.health.vic.gov.au/accounts>

Row: 9 Lookup Error: Invalid Account Code: 10110

Solution: Check available range of account codes

Reference: <http://www.health.vic.gov.au/accounts>

Row: 10 Column: AccountCode Value: 120100 Error: length exceeds maximum of 5.

Solution: Refer to column 4 in Image 1 for the correct format.

Row: 13 Column: ReportingDate Value: 6072007 Error: length exceeds maximum of 6.

Solution: Refer to column 1 in Image 1 for the correct format.

Row: 13 Column: CostCentre Value: AXX911 Error: length exceeds maximum of 5.

Solution: Refer to column 3 in Image 1 for the correct format.

Row: 19 Incorrect Number of Columns. Expected: 5 Found: 6

Solution: Refer to File Data Specification table on page 4.

Row: 30 Column: Amount Value: 324 Error: length less than minimum of 4.

Solution: Refer to column 5 in Image 1 for the correct format.

Row: 397 Lookup Error: Account Code: 55147 Cost Centre: Y2208 do not map to a valid F1 column

Solution: Check available combination of account codes & cost centers

Please refer to the code checker in the following website
<http://www.health.vic.gov.au/accounts>