Quarterly Financial Report

Food and Nutrition Reporting

Explanatory notes – Version 1.1, November 2023

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# About the Quarterly Financial Report

As of quarter 1 (July to September) 2022, approved residential aged care providers are required to submit the Quarterly Financial Report (QFR). The new report will enable more timely analysis of the sector’s viability, monitor direct care minutes delivered by aged care services and provide this information to the Star Ratings system.

The food and nutrition data, which was previously captured by the Basic Daily Fee (BDF) supplement report, will now be captured by the QFR Food and Nutrition report, and will help the Department understand how providers spend funding on food, oral nutrition supplements and nutrition services. This reporting is **mandatory** for all residential and flexible care services, including Multi Purpose Services (MPS) and National Aboriginal and Torres Strait Islander Flexible Aged Care (NATSIFAC) Program services.

The information in this document is aimed at approved:

 residential aged care facilities

 flexible care services that are MPS and NATSIFAC.

# Provider responsibilities

As a part of broader initiatives to improve [financial reporting and strengthen prudential compliance](https://www.health.gov.au/health-topics/aged-care/aged-care-reforms-and-reviews/financial-and-prudential-monitoring-compliance-and-intervention-framework) for approved aged care providers, providers are required to deliver a quarterly report at the service level including information about resident expenses relating to food, oral nutrition supplements and nutrition services such as:

* Oral nutrition supplements and oral health living costs
* Allied Health costs and hours
* Food preparation model, catering type and location
* Food catering costs
* Food preparation hours

When are reports due?

The QFR must be submitted four times throughout the financial year. Submission dates are legislated and are as follows:

Reporting periods and deadlines

| Quarter | Reporting period  | Reporting deadline |
| --- | --- | --- |
| Quarter 1 | 1 July – 30 September  | 4 November  |
| Quarter 2 | 1 October – 31 December  | 14 February  |
| Quarter 3 | 1 January – 31 March  | 5 May  |
| Quarter 4 | 1 April – 30 June  | 4 August  |

How do I submit the report?

The Food and Nutrition report forms a portion of the overall QFR. This will be accessible to providers to complete from the first day of the following quarter, on the Department’s [Forms Administration](https://health.formsadministration.com.au/DSS.nsf/DSSForms.xsp#QFR2022) website. Reporting will close on the last day of the following quarter.

# How do I complete the report?

All questions in the Food and Nutrition report are **mandatory** for all providers, and providers must report for each service they run. The following section provides more details to assist providers in the completion of their Food and Nutrition report.

## Resident Expenses

These fields ask for costs related to ‘Resident Expenses’ which are categorised into either oral nutritional supplements or oral living expenses.

All costs are reported as total spend for the quarter and GST exclusive, and do not include labour costs.

### 1a. Oral nutrition supplements

All expenses related to commercial oral nutrition supplements should be included here, such as Sustagen powder, Ensure liquid, Resource etc.

What to include:

| Included  | Not included |
| --- | --- |
| * Commercial liquids, semi-solids or powders that are taken by mouth and provide macro- and micro-nutrients to individuals who are unable to meet their nutritional requirements by eating food
 | * Enteral feeds (PEG and PEJ)
* Dietary supplements in tablet or capsule form (e.g. Vitamin D in capsule form)
* Milk powder, legume powder, semolina or other store bought foods which can be used to fortify meals
 |

### 1b. Oral health living expenses

All expenses related to oral health living expenses should be included here.

What to include:

| Included  | Not included |
| --- | --- |
| * Toothpaste and toothbrushes
* Floss, dental picks and mouth wash
* Denture cleaning solutions
* Reminder systems (if an ongoing cost)
* Other items needed for good oral health
 | * Staff costs for assistance with resident oral care
 |

## Allied Health Expenses

These fields ask for costs related to ‘Allied Health Expenses’ which are categorised into either dietetic care or speech pathology care.

All costs are reported as total spend for the quarter and GST exclusive.

### 2a. Dietetic Care

All expenses related to dietetic care should be included here. These fields are broken down into employee or consultant/agency.

What to include:

| Employment type | Included  | Not included |
| --- | --- | --- |
| Employee | * Salaries and superannuation paid to dietetic care staff

This expense item should also include the payment of following amounts:* Bonuses, incentive pay and commissions
* Allowances and reimbursements
* Annual Leave, long service leave, medical leave
* Leave provisions
* Termination payments, retirement payments and leave encashment
* Value of Fringe Benefits/salary sacrifice
* Uniforms, laundry reimbursements
 | * Staff training
* Staff amenities
* Staff recruitment
* Workers compensation
* Payroll tax
* Agency staff
 |
| Consultant or agency staff | * Cost for agency and consultant staff on external contracts - dietetic care with an unrelated organisation
 | * Dietetic care costs for employees
 |

### 2b. Speech Pathologist

It is important to note that the Speech Pathology data collection fields in the Food and Nutrition report only collect information on costs and hours associated with **food, nutrition and the dining experience** e.g. swallowing assessments and staff training on texture modification and mealtime assistance. Other costs and hours, such as those associated with services for communication difficulties, are collected elsewhere.

These fields are broken down into employee or consultant/agency.

What to include:

| Employment type | Included  | Not included |
| --- | --- | --- |
| Employee | * Salaries and superannuation paid to speech pathology internal staff - related **to food, nutrition, and the dining experience ONLY**

This expense item should also include the payment of following amounts:* Bonuses, incentive pay and commissions
* Allowances and reimbursements
* Annual Leave, long service leave, medical leave
* Leave provisions
* Termination payments, retirement payments and leave encashment
* Value of Fringe Benefits/salary sacrifice
* Uniforms, laundry reimbursements
 | * Salaries and superannuation relating to communication
* Staff training
* Staff amenities
* Staff recruitment
* Workers compensation
* Payroll tax
* Agency staff
* Speech Pathologist hours/costs worked outside of residential aged care (e.g. in home care)
 |
| Consultant or agency staff | * Costs for agency and agency staff on external contracts – Speech Pathologist care with an unrelated organisation – **related to food, nutrition and the dining experience ONLY**
 | * Speech Pathologist costs for employees
* Costs relating to communication
 |

## Allied Health Worked Hours

These fields ask for hours related to ‘Allied Health Worked Hours’ which are categorised into either dietetic care or speech pathology care.

### 3a. Dietetic Care

All hours related to dietetic care apply and should be included here, including hours for:

* Individual resident dietary consultations
* Menu & mealtime quality assessments
* Staff training on food and nutrition
* Meetings with aged care staff, catering staff and residents (including resident food committees)

These fields are broken down into employee or consultant/agency.

What to include:

| Employment type | Included  | Not included |
| --- | --- | --- |
| Employee | * Labour Hours worked by the dietitian
* Total hours worked not including leave and training hours
* Where the dietitian works in additional roles (e.g. works also as an exercise physiologist), only include the dietitian care hours.
 | * Hours for staff training
* Hours for staff recruitment
* Consultant or Agency staff hours
* Dietitian hours worked in non-dietetic roles (e.g. exercise physiology).
* Dietitian hours worked outside of residential aged care (e.g. in home care)
 |
| Consultant or agency staff | * Labour Hours worked by consultant and agency dietitians on external contracts - Dietetic care with an unrelated organisation
* Total hours worked not including leave and training hours
 | * Dietetic care hours for employees
 |

### 3b. Speech Pathology

It is important to note that the Speech Pathology data collection fields in the Food and Nutrition report only collect information on costs and hours associated with **food, nutrition and the dining experience** (e.g. swallowing assessments and staff training on texture modification and mealtime assistance). Other costs and hours, such as those associated with services for communication difficulties, are collected elsewhere.

All hours related to speech pathology (food, nutrition, and the dining experience) should be entered here.

These fields are broken down into employee or consultant/agency.

What to include:

| Employment Type | Included  | Not included |
| --- | --- | --- |
| Employee | * Labour Hours worked by Speech Pathologist - **related to food, nutrition and the dining experience ONLY**
* Total hours worked not including leave and training hours
* Where the Speech Pathologist works in additional roles (e.g. as a lifestyle worker), only include the Speech Pathology care hours.
 | * Hours for staff training
* Hours for staff recruitment
* Consultant or Agency staff hours
* Speech Pathologist hours related to communication activities.
* Speech Pathologist hours worked in non-Speech Pathology roles (e.g. lifestyle work).
* Speech Pathologist hours worked outside of residential aged care (e.g. in home care).
 |
| Consultant or agency staff | * Labour Hours worked by consultant and agency Speech Pathologists on external contracts - Speech Pathologist with an unrelated organisation
* Total hours worked not including leave and training hours
 | * Speech Pathology hours for employees
* Speech Pathology hours related to communication activities
 |

## Food Preparation Model

We would like to know the food preparation model services use for each main meal to understand more about food service in aged care. We understand that most services will use a combination of models, so we would like you to select how each main meal (breakfast, lunch and dinner) is prepared. This is a new requirement as of Q1 2023-24 (previously was primary food preparation model).

The options are:

**Cook fresh** – The meal is freshly prepared just prior to service without being re-heated.

**Cook chill** – Food is prepared, rapidly chilled (either on site or off site), and then held under controlled temperature storage until reheated for service.

**Cook freeze** – Food is prepared, rapidly frozen (either on site or off site), and then held under controlled temperature storage until reheated for service.

## Catering

We are interested in how you spend your money on food to support the nutritional wellbeing of your residents, and also the number of hours you spend on staff involved with food. This is a complex area and we acknowledge that the data we are collecting forms only part of the picture.

### 5.1 Catering Categories

The catering categories are described below. Enter your food costs and your labour hours into the most appropriate category, noting that they may fall into multiple categories.

### 5.1.a. Internal catering – on-site

* All food purchased from your food suppliers including all food items for breakfast, morning tea, lunch, afternoon tea, evening meal, supper and general snacks where it is **prepared on-site.**
* Total hours for the cooks, chefs and food service and management staff who are employed by the service and **work on-site**.

### 5.1.b. Internal catering – off-site

* Includes all food costs relevant to each service, where food is prepared **off-site by the approved provider** with an internal arrangement with the aged care service (i.e. **off-site** central kitchen for one or multiple facilities).
* Total hours relevant to each service, for cooks and chefs who are employed by the approved provider and work **off-site** at the central kitchen.
* Total hours relevant to each service, for food service and management staff who are employed by the approved provider and **work off-site** at the central kitchen.

### 5.1.c. Internal catering – transport/delivery costs

* Includes delivery or transport costs relevant to internal catering only (e.g. costs associated with delivery of raw ingredients, or from a central kitchen).

### 5.1.d. Contract catering – on-site

* Includes all food costs where food is prepared **on-site by an external provider** (i.e. on-site kitchen with contract kitchen staff & management).
* Total hours for contract cooks and chefs who work on-site.
* Total hours for contract food service and management staff who work on-site.

N.B We are no longer asking for total contract cost as services should now be able to provide a cost breakdown.

### 5.1.e. Contract catering – off-site

* Includes all food costs where food is prepared **off-site by an external provider** (i.e. off-site kitchen with contract kitchen staff & management).

N.B We are no longer asking for total contract cost as services should now be able to provide a cost breakdown.

### 5.2 Additional information for completing catering sections:

* Include all expenditure on meals, snacks and drinks (excluding alcoholic beverages). Do not include costs of non-edible kitchen consumables.
* Expenditure must be related to food for residents, not guests or staff.
* Any costs captured in one field must not be included in any other field.
* All expenditure is reported GST exclusive and as a total for the quarter.
* If a field is not relevant to your catering arrangements, you can enter zero.

### 5.3 Food classification – Fresh verses Other

For some of the above catering arrangements food costs should be split by whether the food is fresh or not. This is completed using the [GST classification](https://www.ato.gov.au/Calculators-and-tools/GST-food-classification/) which can be found on itemised purchase receipts.

Food costs will need to be split between these fields in the appropriate catering category depending on whether the food item attracts GST. **However, please note that all expenses are to be recorded without the GST added**, we are only using the GST function as a classification tool.

What to include:

| **Category** | **Included** | **Not included** |
| --- | --- | --- |
| Fresh | Cost of all food which is GST-free*.* For example:* Meat – fresh or frozen poultry, fish, sausages
* Eggs, tofu, milk and milk products (including powders)
* Raw nuts and seeds
* Bread, breakfast cereals, rice, pasta, noodles, flour, oats and other grains
* Vegetables, legumes and fruit including tinned/fresh/frozen/dried
* Cooking oil, spreads, sauces and herbs, spices
 | Cost of all food which has GST applied. For example:* Frozen party pies and pizza
* Flavoured milk
* Biscuits, chips and ice cream
* Fruit juice with less than 90% fruit or vegetable content
 |
| Other | Cost of all food which has GST applied. For example:* Frozen party pies and pizza
* Flavoured milk
* Biscuits, chips and ice cream
* Fruit juice with less than 90% fruit or vegetable content
 | Cost of all food which is GST-free*.* For example:* Meat – fresh or frozen poultry, fish, sausages
* Eggs, tofu, milk and milk products (including powders)
* Raw nuts and seeds
* Bread, breakfast cereal, rice, pasta, noodles, flour, oats and other grains
* Vegetables, legumes and fruit including tinned/fresh/frozen/dried
* Cooking oil, spreads, sauces, herbs and spices
 |

For more information on what food items attract GST, see the Australian Taxation Office’s [Detailed Food List](https://www.ato.gov.au/Business/GST/In-detail/Your-industry/Food/Detailed-food-list/) on their website.

### 5.4 Hours – Cooks and chefs, Food service and Food management

You will need to enter the labour hours paid for cooks, chefs, food service and food management staff into the appropriate catering category/ies above. Hours can be split between categories depending on whether the staff work on-site or off-site. The below table details what constitute hours for these fields.

All hours recorded should not include hours considered to be care minutes as this is recorded elsewhere.

What to include:

| Included  | Not included |
| --- | --- |
| * All hours that your cooks and chefs spent preparing and cooking food for your residents, including overtime
* Hours spent on training
* Hours spent on management tasks
* If a staff member is multiskilled and is involved in cooking and meal preparation, please estimate their hours used for food preparation
* Food and dining management staff who are not cooks, chefs or allied health professionals
* Hours of management/head office relevant to food and dining
* Hours of food service manager who manages services in more than one facility should be separated between those facilities in a proportionate way
* Time spent on related training
* Hours used for food procurement and food-related day-to-day operations such as going to get food from a central store
* Hours for food service staff to serve food to residents (excluding cooks and chefs). Food service roles include:
	+ Fluid assistants to provide fluids to residents in their rooms
	+ A staff member whose main role is to bring residents snacks and drinks in the lounge
 | * A cook or chef’s personal or annual leave hours
* Staff personal or annual leave hours
* Eating assistance provided by personal care workers or nurses
* Food preparation, food service and food management functions provided by allied health professionals
 |

## FAQs and Food Service Scenario Examples

### Q. Do all my food costs need to be included in one catering category?

No, food costs and staff hours can be split between catering categories depending on whether they relate to being on-site or off-site and internal or external catering. See scenarios for examples of how this might apply in practice.

### Q. Our service orders occasional takeaway. Where does this get reported?

Takeaway costs no longer need to be reported as they cannot be split by ‘fresh’ and ‘other’ as they contain labour costs, and there is no longer capacity to report under ‘total cost of contract’ as of Q1 2023-24. Takeaway should form only a small portion of food provided to residents over a quarter, and therefore would not greatly affect average expenditure.

### Q. What information do I need from my contract caterer to be able to report correctly?

If your service uses a contract catering company to provide any meals or snacks (either on-site or off-site), you will need to request that they provide you with information allowing you to correctly report in fields belonging to ‘Contract catering – on-site’ and ‘Contract catering – off-site’.

[Scenario 1](#_Sample_data_entry)

Service of 30 residents gets contract catering for lunch and dinner delivered frozen every 2 days and they supply breakfast and snacks on-site. Breakfast and snack ingredients are delivered weekly. Over the quarter the service had the following costs and staff hours:

**Costs provided by the contractor to the service for reporting:**

* **Cost of fresh food and cooking ingredients used for delivered meals (GST free foods) - $31,000 (reported excluding GST)**
* **Cost of other food and cooking ingredients used for delivered meals (GST inclusive foods) - $12,000 (reported excluding GST)**

**Cost and hours provided by the service:**

* Cost of **fresh** food and cooking ingredients for breakfast and snacks (GST free foods) - $4,060 (reported excluding GST)
* Cost of **other** food and cooking ingredients for breakfast and snacks (GST inclusive foods) - $2,400 (reported excluding GST)
* One **cook,** employed by the service, to prepare breakfast only (3 hours per day) – 270 hours
* 7 **service staff,** employed by the service, to assist and serve all meals (avg 3.5 hours each) – 2,025 hours
* Delivery costs for raw ingredients associated with internal catering - $108 ($9 per delivery x 12 weeks)

[Scenario 2](#_Sample_data_entry)

Service of 60 residents has a contract catering company which plans, cooks and supplies fresh meals on site. The catering company supplies all ingredients, a chef and food service staff for a daily fee per resident. The service supplies morning and afternoon tea on site. Over the quarter the service had the following costs and staff hours:

**Costs provided by the contractor to the service for reporting:**

* Cost of **fresh** food and cooking ingredients used in meals (GST free foods) - $45,900 (reported excluding GST)
* Cost of **other** food and cooking ingredients used in meals (GST inclusive foods) - $8,100 (reported excluding GST)
* The contract supplies **one chef and one cook** (8 hours per day each) – 1,400 hours
* The contract supplies **7 service staff** (average 3.5 hours per day) to serve all meals – 1,575 hours

#### Costs and hours provided by the service:

* Cost of food/pre-prepared snacks purchased by service (GST inclusive foods, reported in ‘other’) - $5,000 (reported excluding GST)
* **Service staff** for distributing snacks and other food management (6 hours per day) - 540 hours

[Scenario 3](#_Sample_data_entry)

An approved provider delivers chilled lunch and dinner for two services from their central kitchen. Service A has 60 residents and Service B has 40 residents. The food cost and staffing is proportioned by the provider based on the number of residents in each service.

Service A provides breakfast, morning and afternoon tea on-site using their own staff. Over the quarter Service A had the following costs and staff hours:

#### Costs and hours associated with internal catering on-site

* Cost of **fresh** food and cooking ingredients for breakfast, morning and afternoon tea snacks (GST free foods) - $4,030 (reported excluding GST)
* Cost of **other** food and cooking ingredients for lunch and dinner (GST inclusive foods) - $2,900 (reported excluding GST)
* One **cook** to prepare breakfast and mid meals (total 6 hours per day) – 540 hours
* 8 **service staff** to assist and serve all meals (avg 5 hours each) – 3,600 hours

#### Costs and hours associated with internal catering off-site

* Cost of **fresh** food and cooking ingredients for lunch and dinner (GST free foods), ($56,030 x 60% service share) – $33,618 (reported excluding GST)
* Cost of **other** food and cooking ingredients for lunch and dinner (GST inclusive foods), ($14,900 x 60% service share) - $8,900 (reported excluding GST)
* Average of 6 chefhours per day to prepare **ALL** meals (540 hours x 60% service share) – 324 hours
* Average total 1 food service hour per day related to food service planning and management for both services (90 hours x 60% service share) – 54 hours

Sample data entry for each scenario based on catering type

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Scenario 1** | **Scenario 2** | **Scenario 3** |
| **Food Preparation Model (for each main meal)** |  |  |  |
| Select how **each** main meal (**B**reakfast, **L**unch and **D**inner) is prepared (excluding snacks) | **B:** Cook fresh**L:** Cook freeze**D:** Cook freeze | **B:** Cookfresh**L:** Cook fresh**D:** Cook fresh | **B:** Cookfresh**L:** Cook chill**D:** Cook chill |
| **Internal catering – on-site** |  |  |  |
| Food is prepared on site by the aged care service |
| Food and cooking ingredients - fresh | $4,060 | $0 | $4,030 |
| Food and cooking ingredients - other | $2,400 | $5,000 | $2,900 |
| Cooks and chefs (hours) | 270 | 0 | 540 |
| Food service and food management (hours) | 2,025 | 540 | 3600 |
| **Internal catering – off-site** |  |  |  |
| Food is prepared off site by the approved provider having internal contract arrangement with the service |
| Food and cooking ingredients - fresh | $0 | $0 | $33,618 |
| Food and cooking ingredients - other | $0 | $0 | $8,900 |
| Cooks and chefs (hours) | 0 | 0 | 324  |
| Food service and food management (hours) | 0 | 0 | 54  |
| **Internal catering - transport/delivery costs** | $108 | $0 | $0 |
| **Contract catering – on-site** |  |  |  |
| Food is prepared on-site by an external provider |
| Food and cooking ingredients - fresh | $0 | $45,900 | $0 |
| Food and cooking ingredients - other | $0 | $8,100 | $0 |
| Cooks and chefs (hours) | 0 | 1,400  | 0 |
| Food service and food management (hours) | 0 | 1,575  | 0 |
| **Contract catering – off-site** |  |  |  |
| Food is prepared off site by an external provider |
| Food and cooking ingredients - fresh | $31,000 | $0 | $0 |
| Food and cooking ingredients - other | $12,000 | $0 | $0 |

## For MPS and NATSIFACP Providers

You will be asked for your ‘Available bed days’, defined as ‘Total Number of Days that beds were available for use.’

This will be used to calculate your per person per day expenditure in the QFR template, for services to use as a guide to check their reporting.

The way to calculate this is:

**average number of available beds (for quarter) x number of days (for quarter) = available bed days**

# What will this data be used for?

We will continue to analyse the data from the QFR process and will use it to analyse inputs into food and nutrition with quality data sources.

This includes the National Aged Care Mandatory Quality Indicator Program. This program collects information on crucial areas of care where food and nutrition can have a direct impact - this includes significant unplanned weight loss, consecutive unplanned weight loss, falls and major injury and the pressure injury Quality Indicators.

Other data sources include the consumer experience data when it becomes available through Residents’ Experience Surveys - this includes asking older Australians: “Do you like the food here?”. Results will then be published through Star Ratings for residential aged care.

Overall, the Food and Nutrition Reporting will enable us to better understand “what good looks like” within the context of food and nutrition and the dining experience.

This deeper understanding provides us with the opportunity to make improvements to better meet the food and nutrition needs and expectations of older Australians in residential aged care. It also provides us with insights on the ability of service providers to deliver on quality care and services - all information that is helping to inform various elements of food and nutrition within the current review of the Aged Care Quality Standards.

Finally, we are using the information you provide us to inform better policy decisions across the aged care space which is critical to the way we engage with Services, Providers and older Australians.

You can find more information on what the Department is doing to improve food and nutrition in aged care at [Improving food and nutrition in aged care | Australian Government Department of Health and Aged Care](https://www.health.gov.au/our-work/improving-food-nutrition-aged-care).

For further enquiries please contact:

ffbconsultation@health.gov.au – for general queries regarding the QFR

nutritioninagedcare@health.gov.au – for specific queries regarding the content of the Food and Nutrition Report

Version history

| Version  | Date | Description |
| --- | --- | --- |
| 1.0 | August 2022 | Original publication |
| 1.1 | November 2023 | Annual update of:- 2023-24 FY submission dates- Food Preparation Model reporting- Reporting of Total Contract Cost- Q&A- Scenarios |