



# Quarterly Financial Reporting & Publication of financial information on My Aged Care

# Agenda

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## 1. Quarterly Financial Report (QFR) on Government Provider Management System (GPMS)

**Samantha Ebdon** Acting Director, Financial Reporting IT Project, Market Intelligence Branch

## 2. QFR Quarter 2 – Data Quality

**Pranab Acharya** Acting Director, Financial Reporting and Analysis, Market Intelligence Branch

## 3. Aged Care Wages

**Mitch Docking** Director, Aged Care Wages Implementation, Aged Care Workforce Branch

## 4. QFR Quarter 3 & 4 - Reporting Changes

**Pranab Acharya** Actg Director, Financial Reporting and Analysis, Market Intelligence Branch

## 5. Sector Level Reporting (Finance and Operations information, QFS, FRAACS)

**Eleanor Browne** Assistant Secretary, Market Intelligence Branch

## 6. Questions and Answers

# Quarterly Financial Report (QFR) on Government Provider Management System (GPMS)

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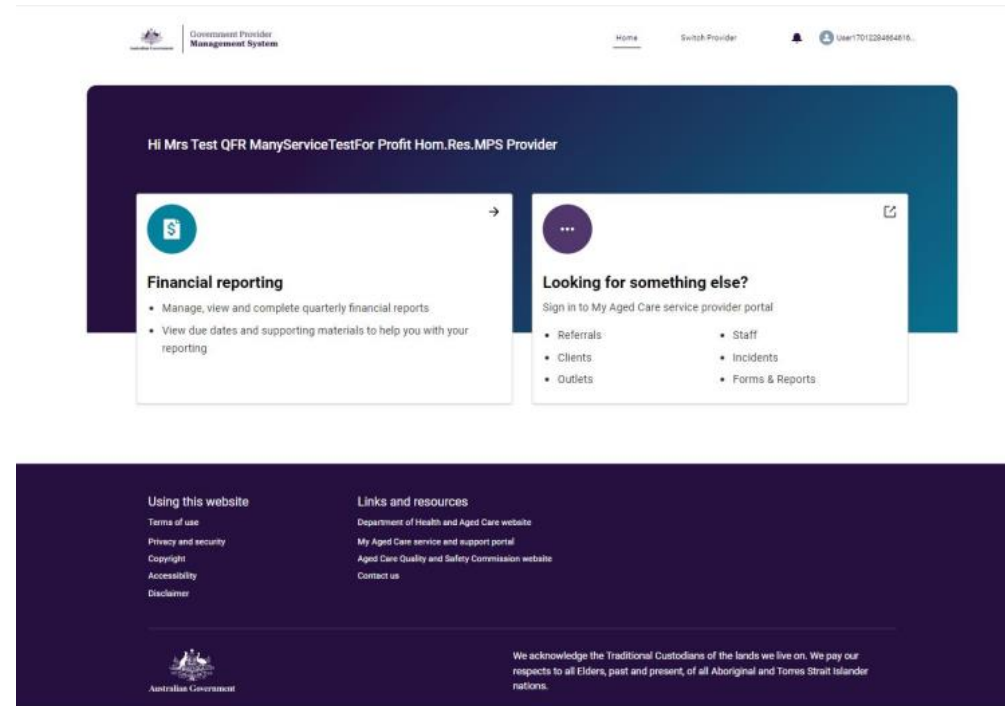
**Samantha Ebdon**

A/g Director, Financial Reporting IT Project  
Market Intelligence Branch



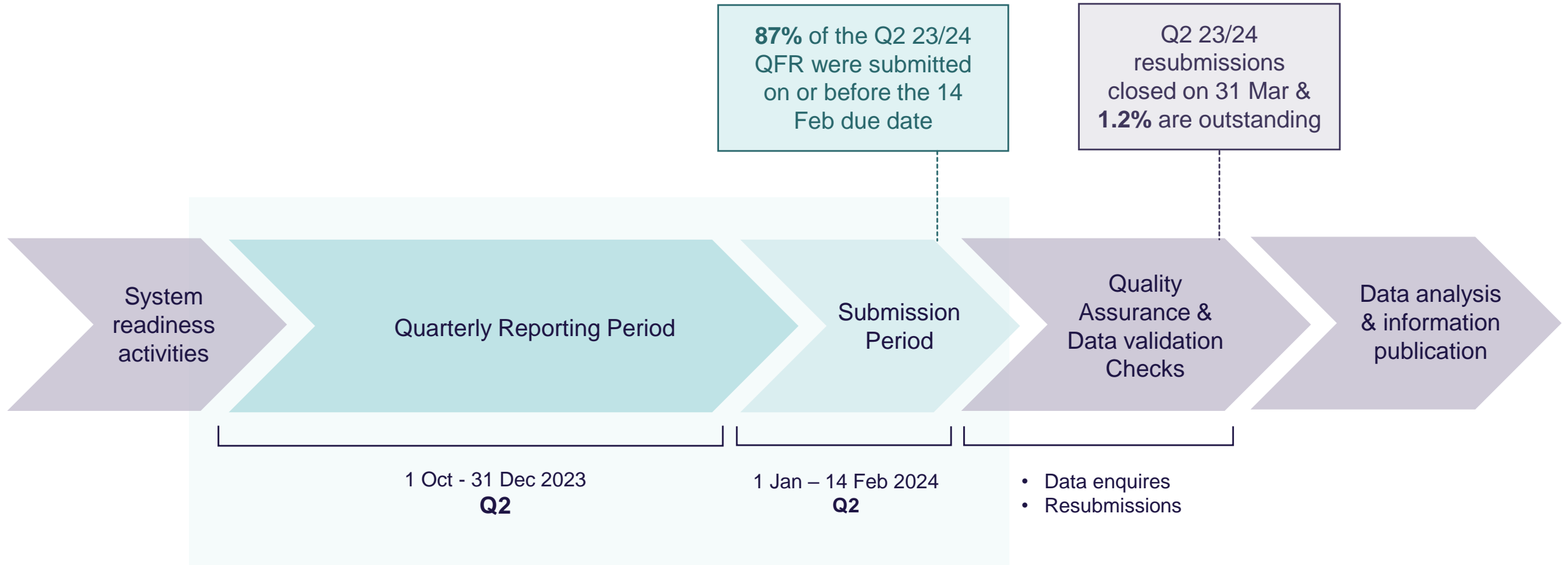
# Quarterly Financial Report (QFR) on Government Provider management System (GPMS)

- The **QFR data collection application** on the department's **Government Provider Management System (GPMS)** platform was launched for **Quarter 2 reporting** (October to December 2023), from **January 2024**



- The **primary aim** of the QFR transitioning to GPMS is to bring the collection, storage and reporting of QFR data in-house and onto the department's internal IT systems.

# Quarterly Financial Report Cycle



# System Enhancements

TOPIC	WHAT'S NEW
Duplicate contacts	Contacts no longer duplicating in GPMS
Provider Portal formatting	Service and planning regions listed alphabetically
Enhancements to Viability Questions	External comment improvements to support Quality Assurance
Declaration download warning	A warning now presents if QFR is incomplete
QFR definitions	Definitions are now available in QFR form
QFR Provider Alternative Financial Year	User access has been configured

# Upcoming feedback opportunities

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We'd like to invite you to participate in a **short survey** on your experiences using the new QFR application on GPMS

- The survey is optional and if you choose to participate your responses will be de-identified
- Your insights may inform future system enhancements
- The survey will be emailed to QFR primary contacts and can be completed by anyone who is involved in completing the report

We are also seeking a small number of volunteers to participate in longer, **in-depth interviews** about your experiences using the new QFR application. If you would like to be involved, please indicate your interest in the survey or email us at:

[QFRFinancialReportingProject@health.gov.au](mailto:QFRFinancialReportingProject@health.gov.au)



# QFR Quarter 2 – Data Quality

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**Pranab Acharya**

A/g Director, Financial Reporting and Analysis

Market Intelligence Branch





# Quarter 2: Data Quality

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## Food and Nutrition

- Food and Cooking Ingredients Cost inflated/understated.
- Recommendation: Check per resident per day values for Internal and Contract catering. The total of these 2 amounts are published on MyAgedCare.

## Quarterly Financial Statements

- Incorrect segmentation of income, expenses, assets and liabilities.

## Residential Cost Labour Costs and Hours

- Recommendation: Check per resident per day values for Direct Care Labour Costs. These values will be published on MyAgedcare.

# Data Quality - Residential Labour Costs and Hours

The Department has developed a separate Data Quality Factsheet for the Residential Labour Costs and Hours component of the QFR. This is emailed to providers with validation queries and includes potential areas for review and common reasons services may be outside of validation bounds. For Q2 2023-24, recommendations for common data quality issues observed are outlined below.

## Recommendations for Common Data Quality Issues



### Expenditure

- Ensure that the **full scope of on-costs** are included in your labour expenditure (e.g. super, bonuses, leave expenses, termination pay, etc).
- If adjustments to your submission are required, **download the latest template from GPMS** to make changes.
- Ensure that the **invoices for agency** staff are incurred and recognised as expenditure in the same time periods.
- Review data to ensure that there aren't **transcription errors** between occupations or services.



### Labour Hours

- Ensure that **labour hours reflect the full quarter** rather than payroll cycles.
- Exclude labour hours for services which are **not funded through AN-ACC** (e.g. health care plans)
- Ensure that training and leave are captured in **non-worked hours** rather than labour hours.
- Where **staff work across different roles** (e.g. lifestyle and personal care), ensure that both expenditure and hours are distributed appropriately.



### Bed Days

- Check that your occupied bed days align with your **Services Australia claim**.
- Ensure that you multiply your available beds with the correct number of **days within the quarter**.

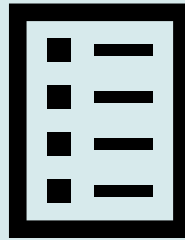
# Frequently Asked Questions

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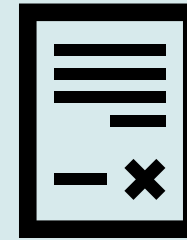
Reasonableness  
checks



Resubmission  
requirements



Director's  
declaration



# Aged Care Wages

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## Mitch Docking

Director, Aged Care Wages Implementation

Aged Care Workforce Branch



# Wages data – Overview

QFR collects the hourly rates of pay for registered nurses, enrolled nurses, personal care workers, and other direct care (HCP only):

Lowest  
Average  
Highest

The average has been collected since Q1 2022-23, but with a tightening of the definition from Q4 2022-23

The lowest and highest data fields were introduced in Q4 2022-23 to help monitor the impact of the FWC decision

Providers are also required to attest that all Government funding for wages has been passed onto workers

# Wages data – Intent

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- Measure the impact of the Fair Work Commission decisions
- Monitor wages to support understanding of how these compare to minimum award rates
- Identify potential compliance issues
- Improve transparency with MyAgedCare and Quarterly Financial Snapshot publishing
- Benefits – Seeing a positive shift in wages in response to FWC decisions

**Growth in median hourly rates by occupation for award-reliant residential providers, Q4 2022-23 to Q1 2023-24**

Resi Care - Award	High RN	Low RN	High EN	Low EN	High PCW	Low PCW
Q4 2022-23	\$49	\$34	\$32	\$29	\$28	\$24
Q1 2023-24	\$57	\$39	\$36	\$33	\$32	\$29
% Change	16.3%	14.7%	12.5%	13.8%	14.3%	20.8%

# Wages data – Publications

## MyAgedCare – Dollars Going to Care

What's the average pay for Personal Care Workers and Assistants in Nursing	
Average hourly pay for a Personal Care Workers and Assistants in Nursing	\$30.00
Sector average	\$31.00
Wage range for Personal Care Workers and Assistants in Nursing at this provider	\$29.00 - \$31.00
Wage information shown is for all Personal Care Workers and Assistants in Nursing employed across facilities operated by the owner of this facility.	

Enrolled Nurse?	
	\$32.00

Sector average	\$35.00
Wage range for Enrolled Nurses at this provider	\$31.00 - \$34.00
Wage information shown is for all Enrolled Nurses employed across facilities operated by the owner of this facility.	

Registered Nurse?	
	\$36.00

Sector average	\$48.00
Wage range for Registered Nurses at this provider	\$33.00 - \$54.00
Wage information shown is for all Registered Nurses employed across facilities operated by the owner of this facility	

## Quarterly Financial Snapshot

Table 6: Quarter 1 2023-24 comparison with quarter 4 2022-23 lowest, average, and highest hourly rates (medians) paid to direct care staff by residential aged care provider type								
	Sector	Change from Q4 2022-23 (sector)	For-profit metropolitan	For-profit regional	Not-for-profit metropolitan	Not-for-profit regional	Providers across metropolitan and regional	LST government
Registered nurses (median)								
Highest	\$60.00	↑ \$8.00	\$57.00	\$56.00	\$58.00	\$61.00	\$61.50	\$64.00
Average	\$48.00	↑ \$4.00	\$46.00	\$45.00	\$48.00	\$50.00	\$48.00	\$52.00
Lowest	\$39.00	↑ \$4.00	\$38.00	\$39.00	\$39.00	\$42.00	\$38.00	\$36.00
Enrolled nurses (median)								
Highest	\$38.00	↑ \$4.00	\$37.00	\$36.00	\$38.00	\$38.00	\$39.00	\$40.00
Average	\$36.00	↑ \$4.00	\$35.00	\$34.00	\$36.00	\$36.00	\$35.50	\$37.00
Lowest	\$33.00	↑ \$3.00	\$33.00	\$32.50	\$33.00	\$34.00	\$32.00	\$34.00
Personal care workers/assistants in nursing (median)								
Highest	\$33.00	↑ \$3.00	\$32.00	\$32.00	\$34.00	\$34.00	\$37.00	\$33.00
Average	\$31.00	↑ \$4.00	\$31.00	\$30.00	\$31.00	\$31.00	\$31.00	\$31.00
Lowest	\$29.00	↑ \$4.00	\$29.00	\$29.00	\$29.00	\$29.00	\$28.00	\$28.00

# Wages data – Quality

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We are refining the definitions and supporting material to assist providers improve the data quality

Low-end errors	Mid to high-end errors	Other	Seeking to improve data quality
<ul style="list-style-type: none"><li>• Below minimum award wages</li></ul>	<ul style="list-style-type: none"><li>• Reporting inclusive of on-costs, casual loadings and penalty rates</li><li>• Agency staff</li><li>• Service fee charges</li></ul>	<ul style="list-style-type: none"><li>• Data entry errors (e.g. \$4/hr and \$500/hr)</li></ul>	<ul style="list-style-type: none"><li>• Q2 2023-24 – Working with some providers reporting outlier data</li><li>• Q3 2023-24-onwards – Improve the overall wages data collection</li></ul>



# Wages data - Definitions

## Lowest

The lowest gross **standard/base** hourly rate for a full time or part time adult worker (or equivalent) that is **directly employed** by your organisation as per your employee award/agreement/individual contract. This amount should not include on-costs, penalty rates, casual rates, agency fees or brokered services, and should not be reduced by PAYG tax deductions.

## Average

The average gross hourly rate for a full time or part time adult worker (or equivalent) **directly employed** by your organisation as per your employee award/agreement/individual contract. This amount should not include on-costs, penalty rates, casual rates, agency fees or brokered services, and should not be reduced by PAYG tax deductions. The average should be calculated as per the following methodology: if your organisation employs 3 RNs at hourly rates of \$50/hr, \$50/hr and \$65/hr, the average will be  $(\$50 + \$50 + \$65) / 3 = \$55/\text{hr}$ . Any weighting by the total number of hours worked by each employee should not be applied.

## Highest

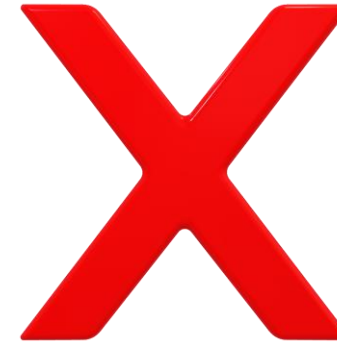
The highest gross **standard/base** hourly rate for a full time or part time adult worker (or equivalent) **directly employed** by your organisation as per your employee award/agreement/individual contract. This amount should not include on-costs, penalty rates, casual rates, agency fees or brokered services, and should not be reduced by PAYG tax deductions. Any agency staff engaged by your organisation should not be included in the highest hourly rate (or elsewhere in the hourly rates data). Should your organisation only engage agency staff for any given occupation, your QFR data should be reported as zero.

# Wages data – Key principles

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Report the full time or part time adult hourly rate  
Gross standard/base hourly rate of pay  
Simple average  $(\$50 + \$50 + \$65) / 3 = \$55/\text{hr}$



Report on-costs, penalty rates, casual rates  
Reduce these amounts through PAYG deductions  
Agency staff/fees  
Schedule of fees for services

# QFR Quarter 3 & 4 - Reporting changes

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**Pranab Acharya**

A/g Director, Financial Reporting and Analysis

Market Intelligence Branch



# Quarter 3 – Data Changes

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## **No additional data items will be collected in Quarter 3**

- Definitions have been strengthened for the Hourly Wage Rates

# Quarter 4 – Data Changes – Outbreak Management

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## From Quarter 4

### **New Questions on Outbreak Managements Costs for residential care providers**

- An Aged Care Outbreak Management Supplement was introduced on 1 February 2024 replacing the existing COVID-19 grants application process.
- The supplement is a contribution to the cost of planning for and managing outbreaks, including COVID-19 and other infectious diseases. The funds can be used for the purchase of rapid antigen tests (RAT), personal protective equipment (PPE) and associated workforce requirements.

For further information:



# Quarter 4 – Data Changes - Outbreak Management

## Additional question added in the Residential Viability form:

- Has your organisation had outbreaks in this reporting period?

*Yes/No. If yes, what type of outbreak occurred? (with a dropdown selection allowing multiple selections: "COVID-19; Influenza; Viral gastroenteritis (gastro); RSV or other"*

For-Profit and Not-For profit providers need to complete this form.

Noting: MPS, NATSIFACP and Government residential care providers do not need to complete this section.

## New subsection within the Residential Care Labour Costs & Hours form:

Outbreak Management Expenses – where Providers are expected to provide the following breakdown of costs for all their Residential Care services:

- Infection Prevention and Control (IPC) lead
- Residential Support
- Preventative measures
- Employee and agency labour
- Other outbreak costs

*Explanation required if total other outbreak management costs is > 30% of the total (at the service level) with prompting text to list a description and amount*

All residential care providers need to complete this section.

These questions are not required from NATSIFACP, MPS and home care providers.

## Important

- **Do NOT reduce** the Direct Care Labour Cost (for RNs, ENs, PCWs, etc) by the amounts disclosed in this section. You do not have to make it add to a total, unlike the ACFR.



# Sector Level Reporting

- Dollars going to Care
  - Quarterly Financial Snapshot (QFS)
  - Financial Report on the Australian Aged Care Sector (FRAACS)
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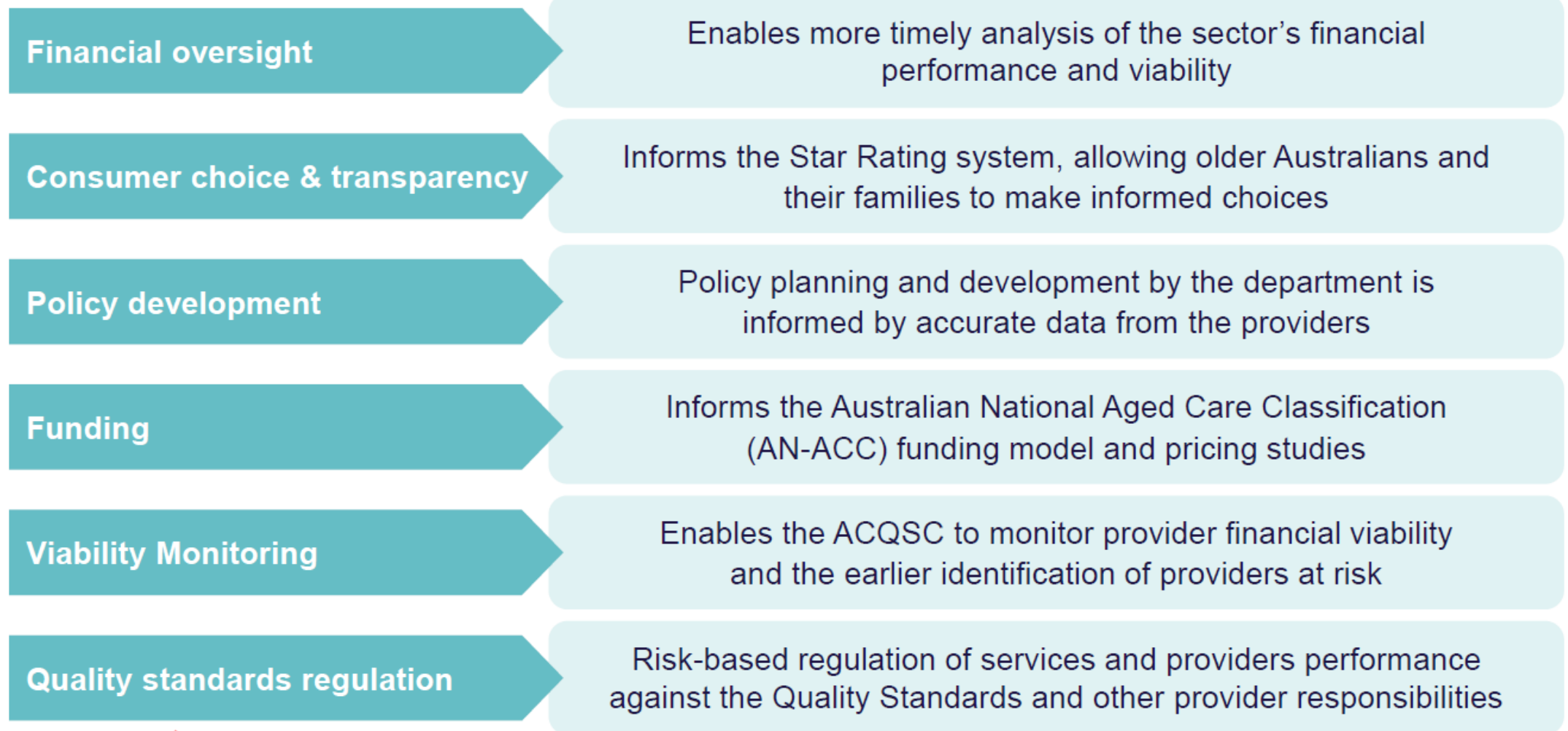
**Eleanor Browne**

Assistant Secretary

Market Intelligence Branch



# Why the department collects QFR data





# Finance and Operations information on My Aged Care

5<sup>th</sup> February – 15<sup>th</sup> February

- Quarter 1 PUBLICATION PREVIEW - Review your ACFR and Quarter 1 data prior to publication.

29<sup>th</sup> February 2024

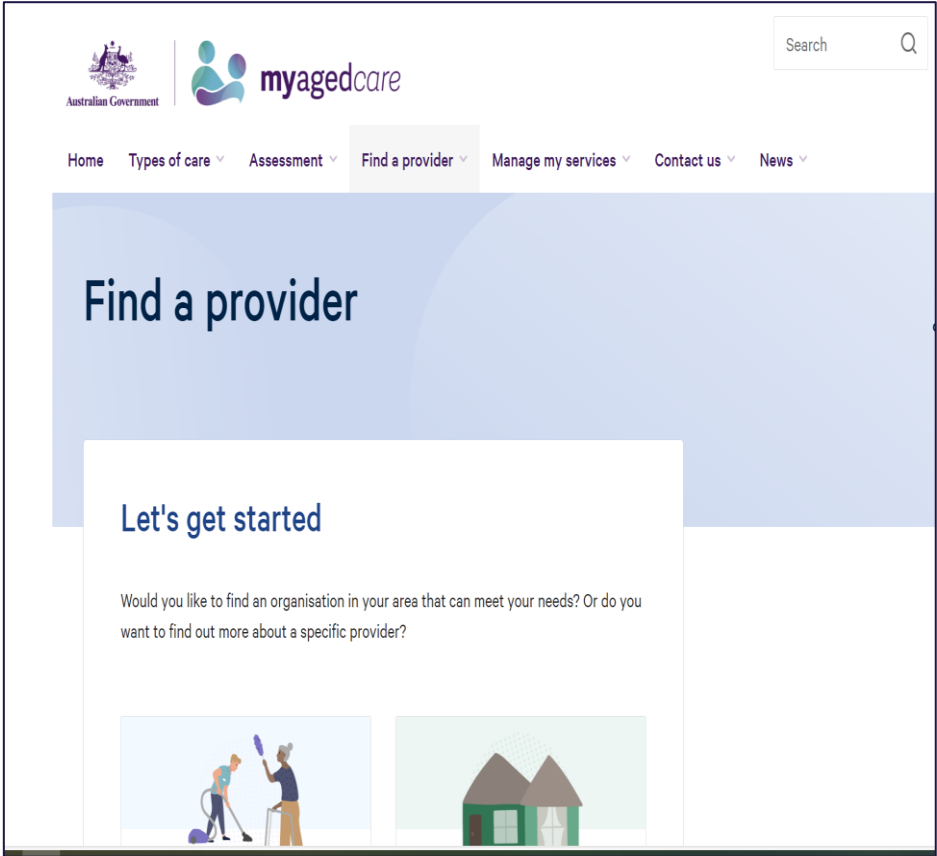
- Your finance and operations information was published on the My Aged Care website.

May 2024

- Quarter 2 PUBLICATION PREVIEW - Review your Quarter 2 data prior to publication

June 2024

- Your finance and operations information will be published on the My Aged Care website.



# Sector-level reporting

## Quarterly Financial Snapshot (QFS)

- Provides an **overview of key financial indicators**, including labour costs and time, wages to revenue, food and nutrition and care minutes.
- Provides timely information for aged care service providers to **compare and benchmark** their **performance** with sector-level results.
- Supports the **monitoring of key financial metrics** for Home Care and Residential Care.
- Complements other existing publications such as Aged Care Star Ratings and Finance and Operations information on My Aged Care.



# Sector-level reporting

## Financial Report on the Australian Aged Care Sector (FRAACS)

- Provides a more **detailed insight** into the financial performance of the aged care sector, covering the Commonwealth Home Support Program, Home Care and Residential Care.
- Identifies **industry trends and reporting on how much is spent** on care, nursing, food, maintenance, cleaning and administration and profits at the sector-level, including relevant comparisons with previous years.
- Acts as an **annual authoritative record** of the aged care sector's financial performance, enabling providers to **compare** their own financial performance with sector-level results.



### Financial Report on the Australian Aged Care Sector 2021-22



# Resources

GPMS trouble  
shooting guide



GPMS QFR User  
Guide



Submitting your  
QFR - video



GPMS QFR bulk  
upload with excel



## Forms Administration helpdesk

(accessing, using the portal or completing an online form) (02) 44030640

[health@formsadministration.com.au](mailto:health@formsadministration.com.au)

## QFR & ACFR helpdesk

(reporting your residential care and home care labour costs and hours data)

[QFRACFRHelp@health.gov.au](mailto:QFRACFRHelp@health.gov.au)

## FRAACS & QFS report feedback

[agedcaremarket@health.gov.au](mailto:agedcaremarket@health.gov.au)

## Publication of your information.

[ProviderOperationsData@health.gov.au](mailto:ProviderOperationsData@health.gov.au)



# Questions

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[agedcareengagement.health.gov.au](https://agedcareengagement.health.gov.au)



Phone **1800 200 422**  
(My Aged Care's free call phone line)