# 9 July 2024 Webinar Questions and Answers

#### Aged Care Financial Reporting

Thank you to everyone who attended and submitted their questions in the [webinar](https://www.health.gov.au/resources/webinars/greater-transparency-about-aged-care-providers-and-services-upcoming-reporting-requirements).

This document provides answers to the questions.

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## 1.0 General

### Question: Can we access the Quarterly Financial Snapshot (QFS) data in a summarised version in a usable format that can be used in excel for benchmarking purposes?

### Currently this information is not published, but the department will consider making this information available.

### Question: How is it fair that small facilities have to report in the same way as large corporates?

Reporting requirements are consistent across all providers, irrespective of their size, to ensure accountability and transparency of how Government funding is being used.

### Question: StewartBrown does the benchmarking for the aged care providers; However, no one knows how the benchmarking is done. Can we have something similar provided by My Aged Care?

Providers can currently see the sector median (displayed as an average) for most datapoints on the My Aged Care website. Providers can also view other provider’s finances in order to compare against their own financial performance.

The department is considering the publication of further benchmarking data.

### Question: I find it frustrating that we have deadlines for reporting and are expected to comply with the enormous amount of reporting regardless of business size yet the department does not have deadlines for responses back to us?

The department aims to respond to enquiries in a timely manner.

### Question: I'm curious to know if there is a possibility of accessing industry data through a dynamic API. This could provide valuable insights for providers to understand their standing in comparison to industry benchmarks. Could you please share your thoughts on this?

Industry information cannot currently be accessed through Application Programming Interfaces (APIs). However, the Government has funded the B2G project that seeks to establish APIs between aged care provider and Government systems, as well as supporting mechanisms (e.g., developer portal, conformance and software register).

APIs enable direct transmission of data between software systems, delivering more streamlined reporting for aged care providers.

B2G is an important innovation that supports:

* + Streamlined reporting through seamless data exchange between provider and Government systems, using APIs.
	+ Improved data quality (timeliness, reliability and granularity) to support uplift in care.
	+ Better care enabling aged care staff to spend more time delivering quality care.

### Question: Based on the QFS released in My Aged Care, we clearly know aged care providers are suffering from shortfall of RNs. How is this being addressed or passed onto Government by My Aged Care?

The department uses this data as part of regular briefings to Government to advise on issues of concern.

### Question: Will the webinar be recorded?

Yes, the webinar was recorded and is now published on the [department’s website.](https://www.health.gov.au/resources/webinars/aged-care-financial-reporting-webinar-july-2024?language=en)

### Question: Is there a space to allocate funds received per resident for potential capital improvements as some of the income would contribute to capital? Would this be an accommodation expense in our reporting?

There are a number of potential sources of accommodation income which this payment could fall into.

|  |
| --- |
| Accommodation Income |
|   ◦ Subsidies and Supplements (Commonwealth) | Supplements- Accommodation       - Accommodation Top Up Supplement       - Charge Exempt       - Concessional       - Hardship Accommodation       - Higher Accommodation Supplement       - Pension       - Transitional Accommodation Supplement  |
|   ◦ Subsidies and Supplements (State/Territory) | The aggregate amount of subsidies and supplements that are received from state/territorial/local governments for accommodation of residents. |
|   ◦ Daily Accommodation Payments | - Daily Accommodation Payments- Daily Accommodation Contribution |
|   ◦ Accommodation Charges | - Accommodation Charges  |
|   ◦ Interest Received - Accommodation Bonds | Interest received/accrued on outstanding refundable deposits |
|   ◦ Other Accommodation Income | All other accommodation related income that cannot be allocated to the above categories |
| *Total Accommodation Income* |   |

### Question: We have houses that are not opened to public, shall we include those beds as available beds?

‘Available beds’ are the number of beds that are actually available for a resident and exclude offline beds. If a provider has been approved for a bed which was not physically available, it is not to be included in the available bed days amount.

### Question: What is the benefit of allocating our admin costs if in most cases it is arbitrary? Why can we not leave this at the entity level? What purpose does it serve?

Providers need to allocate administration expenses to the residential care level and split this amount between care, hotel, accommodation and COVID-19 using a data-driven approach.
This would take into consideration the underlying drivers of admin activity for the eight subcategories listed under the “Residential (Expenses)” section.

This data is used to support costing studies and subsequently AN-ACC pricing for the sector. Administration Allocation percentages will continue to be collected at the entity/provider level and is not required at the service level.

Below is an example of how insurance could be allocated between care, accommodation, hotel and COVID-19.

1. Identify the expenses associated with the admin expense sub-category. In this example, insurance could include professional indemnity, volunteers, public liability, rental property, building and contents and motor vehicle insurance.
2. Assess whether the insurance expense relates to care, accommodation, hotel, COVID-19 or a combination of these categories.
3. Allocate expenditure based on your assessment on Step 2. For example, you could attribute 100% of building and contents insurance cost to accommodation, whilst proportionally allocating professional indemnity insurance between care, accommodation and hotel based on the employee expenses incurred in these categories.
4. Finally, once all administration costs are allocated out to Care, Hotel, Accommodation and COVID-19, divide each category’s total by the total administration cost to determine the administration allocation percentage attributable to each category that is reported in the ACFR.

The department recognises the difficulty in perfectly allocating administration expenses but we ask that providers allocate based on reasonable data-driven assumptions.

There will be increased scrutiny on the administration allocation through the data validation process this year. If you have any questions, the QFR & ACFR Helpdesk can assist.

## 2.0 Outbreak Management Expenses

### Question: If we have to spend more than the COVID-19 funding in the year due to COVID outbreak, will we be funded for the additional spend?

The Aged Care Outbreak Management Support Supplement supports the aged care sector in transitioning to meet increased expectations for infection prevention and control and outbreak management.

The Supplement is a contribution to the costs of preventing and managing outbreaks, including purchase of rapid antigen tests, personal protective equipment, additional workforce, and other items needed for effective outbreak management. If a provider incurs costs exceeding the supplement amount due to an outbreak (including COVID-19), no additional funding will be provided for the excess expenses. As such, accurate reporting is crucial for assessing the financial impacts of outbreak management. This information is used to inform government decisions regarding future outbreak management support.

Noting as well, that managing outbreaks and related expenses has long been part of a provider’s obligations under the Aged Care Quality Standards. Providers have been expected to manage outbreaks, including those caused by influenza, gastroenteritis, and other illnesses, for many years.

### Question: What if we are unable to provide outbreak related spend in detail?

Providers need to include outbreak management expenditure reporting in Quarter 4 2023-24
(1 April to 30 June 2024). If your accounting systems aren’t setup to capture this information, please use your best estimate to apportion the values for this quarter and ensure that your systems have been setup to capture information accurately from the next quarter.

### Question: Are there definitions or guidance help with outbreak expenses reporting in Q4?

QFR data definitions for Quarter 4 can be found on the Department of Health and Aged Care’s [website](https://www.health.gov.au/resources/publications/quarterly-financial-report-data-definitions-q4?language=en). Definitions for each of the Outbreak Management Expenses are included in the *Residential Expenses and Hours* tab of the definition’s spreadsheet.

Providers can use the [Quarterly Financial Report – Non-uploadable template – Q4](https://www.health.gov.au/resources/publications/quarterly-financial-report-non-uploadable-template-q4?language=en) as a guide when collating their financial information, including reporting of Outbreak Management Expenses. Please do not submit this excel workbook.

A helpdesk function managed by Forms Administration is available to providers to answer technical/accounting queries via phone (02) 4403 0640 or email health@fornmsadministration.com.au. The updated [Frequently Asked Question](https://www.health.gov.au/sites/default/files/2024-05/quarterly-financial-reporting-frequently-asked-questions_0.pdf) document also provides guidance.

### Question: Do you realise how much impact the extra questions eg outbreak management are having on resourcing?

Reporting of outbreak management expenditure is important to ensure the Government understands the financial impact of managing outbreaks.

Providers have been required to report their administration expenses across care, hotel, accommodation and COVID-19 categories in the Aged Care Financial Report (ACFR) since 2021-22. Given the similarities between these reporting requirements and the new outbreak management reporting requirements in the QFR, providers should have systems in place to record the required expenditure.

### Question: Do we need to provide Covid spend in detail. For example, agency cost, PPE cost, list of impacted residents/staff etc?

Providers are required to provide a breakdown of costs for each of the line items in the QFR but are not required to provide a breakdown of costs for each outbreak or infectious disease. Providers can use the [Quarterly Financial Report – Non-uploadable template – Q4](https://www.health.gov.au/resources/publications/quarterly-financial-report-non-uploadable-template-q4?language=en) as a guide when collating their financial information, including reporting of Outbreak Management Expenses. Please do not submit this excel workbook.

### Question: Can outbreak management costs be reported as a single figure per home rather than split between the individual outbreak related lines on the QFR template?

No. It is important that services report their outbreak management expenditure broken down by the line items in the QFR. This is to ensure the department has an understanding of the ongoing financial burden that managing outbreaks is placing on them.

### Question: Are we to supply data whether we have had an outbreak in the quarter OR only if we have had an outbreak in the quarter?

All outbreak management costs are to be reported in the QFR regardless of whether there has been an outbreak. This includes:

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

Accurate reporting is crucial for assessing the financial impacts of outbreak management.
This information will inform Government decisions regarding future outbreak management support.

Outbreak management definitions and further information are available on the department’s [Quarterly Financial Report resources webpage](https://www.health.gov.au/resources/collections/quarterly-financial-report-resources).

### Question: Can training be included as a preventative cost (e.g. COVID-19 refresher course)? If there are no outbreaks, gastro, ARI etc, during the quarter, what costs are expected to be reported? Would preventive measures costs for waste, cleaning, laundry what is above the norm?

All outbreak management costs are to be reported in the QFR regardless of whether an outbreak has occurred. This includes the expenses related to planning for and managing outbreaks. These are essential components of effective outbreak management.

Waste management, cleaning and laundry costs are to be reported under *Preventative Measures costs*, if they stem from planning for or managing outbreaks. Infection prevention and control training, such as COVID-19 refresher training, are to be reported under *Infection Prevention and Control (IPC) lead costs*.

## 3.0 Quarterly Financial Report (QFR)

### Question: Does QFR need to match with ACFR?

The QFR does not need to match the ACFR. The four quarters of data does not need to add up to the ACFR.

Data for the residential/home care labour cost and hours and food and nutrition sections needs to only cover the three months of the reporting period and is not to include journals to fix prior period errors.

The year-to-date values reported in the Q4 QFR income statement can differ to the ACFR where providers have not had the opportunity to input end of year adjustment journals in their Q4 QFR. Although items need to be categorised correctly in the QFR, the department does not expect the QFR to perfectly match with the data reported in the ACFR.

### Question: I read that QFR income statement is for the year but had thought QFR is for only activity during the 3 months. Can you provide example if a YTD adjustment is made to e.g., Q2 or Q3?

The income statement is year to date whereas the Labour Cost and Hours and the Food and Nutrition data is for the quarter only. Therefore, the Income statement will automatically include any prior period adjustments.

As the Labour Cost and Hours and Food and Nutrition tab is quarter specific, a prior period adjustment is not to be included in the current quarter’s data. If adjustment journals related to a prior period is made, the journal should be posted so that the date of posting falls in the applicable reporting period. If your prior period books have already been closed off, and you are forced to journal the prior period adjustment in the current period, please ensure that you remove its impact from the current quarter.

### Question: We had to employ external consultant to prepare these QFRs - are these costs recoverable by the department?

The costs that are paid to prepare the QFR cannot be separately recovered from the department.

Administration cost is covered under existing funding streams. The independent costing authority IHACPA considers all the costs reported in the annual ACFR when reaching its recommended AN-ACC price for the financial year. Further details of the costing process are available on [their website](https://www.ihacpa.gov.au/about-ihacpa/what-we-do).

### Question: We employ an external consultant to prepare the QFRs - and we have been recording the costs under admin expenses - is this correct?

This is correct. Accounting fees associated with preparing financial reports are to be recorded under “Other administration costs”.

### Question: It seems the requirements for quarter submission constantly change per quarter and what was accepted in a previous quarter is then not accepted in the current quarter. Can we develop continuity?

The data validation process associated with residential expenses and hours have remained consistent with guidance for providers available [here](https://www.health.gov.au/sites/default/files/2024-05/quarterly-financial-report-residential-care-labour-costs-and-hours-data-validation-guide_1.pdf).

The department began contacting providers for outlier values in relation to hourly wage rates and food and nutrition cost from Q2 (2023-24). Since this data, along with the residential direct care labour costs is published on My Aged Care and can influence the way providers are viewed by residents, it is vital the quarterly data undergo a thorough data quality assurance process.

### Question: I understand the importance of reviewing data collection and looking for ways to improve the collection of data. However, it would be good to get to a position where the QFR is consistent per quarter particularly at a time where aged care provides are experiencing ongoing changes and reform?

We acknowledge the impact on providers of increased data assurance checks.

There have been limited changes to the QFR and we aim to only introduce major changes in Quarter 1.

### Question: Does a business have to have their financial report audited if they only provide community and social support services?

Only providers of residential aged care need to get their annual General Purpose Financial Statements (GPFS) audited. If a residential aged care provider also provides community and social support services, this data needs to be incorporated into the audited financial statements and the approved provider sections of the ACFR. For the QFR, their data does not need to be audited and be included in the community column of the Income Statement (Quarterly Financial Statements section).

Home Care Packages Program providers and Short-Term Restorative Care providers do not need to provide audited GPFS if they do not also provide residential aged care services.

CHSP providers do not need to do the annual ACFR, QFR or provide audited financial statements.

### Question: In the QFR income statement there is a column titled OTHER What is meant to go in this column?

If the existing segmentation/columns are not adequate to cover all care related services the provider offers, the ‘Other’ column is to be used to report the unclassified items. For example, if the provider operates a hospital, or a shopfront, it would be included in “Other”.

### Question: What is the total # of providers the user survey was sent to / able to be answered?

The survey was sent to around 1,400 providers, with 90 providing a response.

## 4.0 Wages

### Question: The public sector nursing EBA is effective mid-June 2024 (while awaiting for approval). Does that mean we will use this new wage rates in Q4?

Please report wage rates that are based on the last pay period of the quarter. If your new rates took effect in mid-June and were in effect for the last pay period in the quarter, these are the rates to report for Q4 (ending 30 June).

### Question: Please explain what data is to be used for average rate calculations?

The average hourly rate should only cover full-time and part-time employees as per the award/agreement/contract and does not include any on-costs and penalties. It should not include casual rates, agency fees or sub-contracted rates.

Example - If you have employed 2 full-time and 1 part-time RN at hourly rates of $50/hr, $50/hr and $65/hr, the average will be ($50 + $50 + $65)/3 = $55/hr. The total number of hours worked by each employee will not impact this calculation.

### Question: What rate should be reported for high or low when permanent part-time or casual staff are mixed? ie. PPT $27/hr or casual $34/hr

Report the applicable wage rates for all roles involving direct provision of support and care, irrespective of how many hours (part-time or full-time) are spent providing direct support and care. Should a worker be paid on mixed rates (not including casual), then the lowest of the mixed rates should be considered for the lowest hourly rates. Conversely, if applicable, the higher of the mixed rates should be considered for the highest hourly rates.

Reporting is confined to base wage rates only. Wage rates should not include any on-costs, penalty rates, casual rates, agency fees, or brokered services. Your reporting may include part-time staff if you directly employ them as permanent part-time staff.

### Question: Are the highest, average and lowest wage rates to be based on our wage agreements as of the last pay period and are not on the rates that we have paid in the last pay period?

The lowest, average and highest wage rates are based on the last pay period of the quarter.

You may have received advice in the past to use the rate paid for the majority of the quarter. The department received feedback from providers highlighting the complexities of this method and agrees the rates from the last pay period of the quarter is the best approach

### Question: If a residential services manager works in a hybrid role, for example, 40% care-related RN role, 60% admin, should his hourly rate be included in the highest hourly rate for an RN?

For all roles that include provision of direct care (part-time or full-time), report the hourly rates consistent with the classification under which the staff member works providing direct care.
In this example, please report the hourly wage rates for the RN role component that involves direct care provision.

## 5.0 Residential care minutes and lifestyle and allied health

### Question: Is it possible to give examples in the definitions, especially in Labour hours and cost section.

Appendix 2 of the [Care minutes and 24/7 registered nurse responsibility guide](https://www.health.gov.au/sites/default/files/2024-07/care-minutes-and-24-7-registered-nurse-responsibility-guide.pdf) contains a range of examples of how workers time should be reported in the QFR to support providers to report accurately.

### Question: What are the latest figures for physiotherapy care time in residential aged care?

Allied health care time, as reported by providers to the department, is published in the [Quarterly Financial Snapshot](https://www.health.gov.au/resources/collections/financial-performance-of-the-australian-aged-care-sector#quarterly-financial-snapshot-qfs-of-the-aged-care-sector).

### Question: We were required to submit payroll data for a care minute review about 5 months ago. Will we receive feedback in all cases or only if there are issues identified?

### You will be notified at the end of all reporting assessments, regardless of the outcome. We apologise for delays in completing the reporting assessment. If you are concerned because you haven’t heard back, please get in touch with your assessor, or email ANACCReportingAssessments@health.gov.au.

### Question: How should lifestyle worker time be reported, and can direct care support provided by lifestyle workers be counted to care minutes where it is part of their position description?

Lifestyle worker time and expenses should be reported under the diversional / lifestyle / recreation / activities officer category in the QFR and ACFR.

In order to count as care minutes, workers need to be a registered nurse, enrolled nurse or personal care worker/assistant in nursing (PCW/AIN). Specifically, to be reported as PCW/AIN time the worker must be employed as a PCW/AIN under the relevant award or an equivalent role under an enterprise agreement. This means a worker employed in a lifestyle role is not able to be counted towards care minutes, even where they are delivering direct care (and this direct care forms part of their position description).

### Question: Why are lifestyle staff not counted towards care minutes when their work is so important to resident wellbeing?

Lifestyle workers are not counted towards care minutes in line with Recommendation 86 of the Royal Commission into Aged Care Quality and Safety.

Residential aged care providers are responsible for ensuring residents have access to recreational activities, are supported to participate in these activities, and have access to communal recreational equipment, as required by their obligations under Schedule 1 of the Quality of Care Principles 2014. Providers are funded to deliver these services under the Australian National Aged Care Classification (AN-ACC) funding model. Aged care homes that are not delivering required lifestyle and recreation services may be subject to regulatory action by the Aged Care Quality and Safety Commission.

### Question: Why are care minute reviews required for every service not just one review per provider? This is a huge amount of work on top of existing compliance requirements.

The department is investigating opportunities to move to reviewing care time reporting at a provider level, rather than at the service level. The department has found a number of errors through service-level reporting that would not be identified with provider level assurance. For provider level assurance to be possible, governance over reporting needs to be adequate. Where governance is not adequate, the department would still need to conduct service level reporting assessments.

With the release of the model pack, reporting assessments now only require information that is necessary for the preparation of the QFR. Keeping appropriate records while preparing the QFR supports responding to information requests efficiently.

### Question: We have difficulty in compiling some of the data required for the care minutes model pack. Can we reach out to a helpline or community group for discussion?

Yes. Please discuss with your assessor, or email ANACCReportingAssessments@health.gov.au.

### Question: What action is going to be taken against providers who are inaccurately including non-direct care hours in care minutes, eg lifestyle?

The department’s response takes into account the nature and intent of the misreporting. If information has been materially misstated in a report provided to the department, then a corrected version will need to be submitted. This will include the department updating the star rating and taking action with respect to overpayments of the 24/7 RN supplement where appropriate.

If an approved provider has misrepresented their compliance with the Care Minutes or 24/7 RN responsibility, then this will be referred on to the Aged Care Quality and Safety Commission. Misreporting may also be referred to the department’s Fraud and Integrity Branch, if appropriate.

## 6.0 ACFR

### Question: Regarding the need to attach the IHACPA Approval documents for Agreed Accommodation Prices > $550k, does this exclude approvals provided by the Pricing Commissioner before the IHACPA adopted its pricing responsibilities?

### If you have an earlier approval from the pricing commissioner, it has not expired, and you have not already received re-approval from IHACPA, please attach the original approval from the pricing commissioner.

### Question: Can ACFR information be loaded by upload function i.e. digitally for financial information?

### In addition to entering data directly into the ACFR portal, the following sections of the ACFR can be imported via a bulk upload template:

* Residential service level income statement and hours
* Home care planning region income statement and hours
* Consolidated Segment Report; and
* Survey of Aged Care Homes (SACH)

All other sections of the ACFR need to be completed by entering data directly into the ACFR portal.

To assist providers with the approved provider movement schedules each movement schedule has an introductory ‘Yes/No’ question that will auto-populate zero values in all fields if ‘No’ is selected. Data entered in the movement schedules will also auto-populate corresponding data items in the approved provider and residential balance sheet sections of the ACFR.

### If you need further guidance on the upload process, please contact Forms Administration.

### Question: Is the ACFR this year going to be in old forms admin site or in the GPMS site?

The 2023-24 ACFR will be on the Forms Administration website.

### Question: Will the ACFR templates that can be downloaded include working formulas and the same links that appear on the actual portal?

Yes, the ACFR non-uploadable template includes all the formulas and links in the excel file.

However, if you download a completed version of your ACFR from the submission portal, only the submitted values will appear without the underlying formulas.

### Question: Is social leave over 52 days in a year included in the occupancy for the ACFR?

Residents are entitled to 52 days of social leave in a financial year, and this is included in the occupied bed days.

Residents can also take extra social leave. However, the Government will not pay the [subsidy](https://www.health.gov.au/our-work/residential-aged-care/funding/subsidy) and the extra social leave over 52 days cannot be included in occupied bed days in the ACFR.

### Question: ACFR has ever increasing reporting requirements. This is a significant drain on provider resources. At least make it available from 1 July so providers can meet their audit and internal requirements (and having to meet the ever-changing increasing reporting requirements).

The department aims to open the ACFR portal closer to 1July for future financial years.

### Question: Our end of financial year audit will be over by then - why is the ACFR so very late in opening - this creates workload and workflow issues for us and our Auditors. Can we please get this fixed to open at the end of July?

The department aims to open the ACFR portal closer to 1July for future financial years.

## 7.0 Star Ratings

### Question: Lifestyle and Physio activities are so important for residents but not captured in Star Ratings. Is there an opportunity for that to be included in Star Ratings with separate funding?

Star Ratings for residential aged care includes staffing levels reported via care minutes as part of the Care Minutes requirement for aged care homes. The Staffing rating is based on the average amount of care time residents at each residential aged care home receive from registered nurses, enrolled nurses, personal care workers and assistants in nursing. The Staffing rating is based on the degree to which a residential aged care home meets or exceeds their care minute targets.

The 2023–24 Budget included funding to support the expansion of the QI Program to include three new staffing quality indicators. By July 2025, quality indicators for enrolled nursing, allied health and lifestyle services will be introduced in residential aged care to complement existing workforce measures. The priority to explore staffing indicators for inclusion in the QI program responds to feedback on the potential reduction of enrolled nurses, allied health and lifestyle services following the introduction of 24/7 nursing requirements. This work complements the publication of enrolled nurse care minutes data and Star Ratings Staffing rating on My Aged Care.

Any future updates to Star Ratings, including integration of additional measures would be subject to Government consideration. Expert advice indicates that a period of at least 12 months of data collection is required prior to any integration, to ensure data maturation, followed by analysis and modelling, consultation and risk adjustment to support fair comparison across homes.

An independent evaluation of Star Ratings commenced in February 2024 to investigate the impact that Star Ratings has had on improving the quality of aged care and increasing choice and transparency for older people. This evaluation will examine the current Star Ratings design, to understand opportunities for refining and enhancing Star Ratings. The evaluation findings will reflect engagement with older people and their representatives and sector stakeholders, including via online surveys, written consultation responses, interviews and focus groups. The evaluators will present the final report to the department with recommendations, including on any enhancements to Star Ratings design, that will again be subject to Government consideration. Further information on the evaluation and engagement opportunities can be accessed on the department’s website, available at: [Evaluation of Star Ratings | Australian Government Department of Health and Aged Care](https://www.health.gov.au/our-work/star-ratings-for-residential-aged-care/evaluation).

## 8.0 Dollars Going to Care

### Question: We've noticed that information on the My Aged Care website in May 2024 was still showing results from QFR Q1. Why is there such a long delay in updating the website?

We are improving our procedures to update the financial and operational data on My Aged Care as soon as practicable after a reporting period. QFR Quarter 2 2023-24 data was updated to
My Aged Care on 21 June 2024. We are currently working on updating Quarter 3 2023-24 data and anticipate it being available for preview in early August before publication later that month.

## 9.0 Home care

### Question: Do you report paid worker travel time between clients and if so, how?

Providers are to exclude their staff travel hours from their labour hours and the cost of travel is to be included in the labour cost. This ensures that the true cost is captured and the direct care hours (excluding non-care time such as travel time) are reported correctly.