



Aged Care Financial Report – Residential Care Labour Costs and Hours Checklist

Before you submit have you checked:

- the data aligns with your organisation enterprise agreements and accounting systems?
- the data provided for data entry errors?
- all relevant employee on-costs are included? For example, leave, superannuation, termination pay, bonuses, etc. (please see [ACFR Resources](#) for the full list of labour expenditure to be included in this category).
- invoices are recognised in the same period that the expenditure was incurred, including accruals for invoices not received in the period?
- all expenditure and hours have been allocated to the correct occupation, and if there are instances of hybrid roles, hours and costs are apportioned correctly?
- the hours related to the calendar period are correctly accrued if a payroll cycle straddles a reporting period?
- only labour hours and costs relating to caring for government subsidised residential aged care residents funded under the AN-ACC model are included? For example, exclude Medicare funded services.
- all relevant Resident Expenses and Other Direct Care Expenses are included? For example, medical supplies, incontinence supplies, payroll tax, etc. Please see [ACFR Resources](#) for the full list of direct care expenditure to be included in this category.
- your claims to Services Australia were submitted on time to ensure that the validation considers all data over the financial year.
- your occupied bed days align with your submitted claim days to Services Australia?
- available bed days are correctly determined by multiplying your approved bed days by the number of days in the period?
- any beds taken offline during the period are reported?
- bed days are appropriately captured for each service if your service/s are co-located?
- you identified and reported to the Department any issues in reporting your prior period care minutes?
- you used a data-driven approach to allocate administration between care, hotel, accommodation and COVID-19?
- allocations for administration expenses are based on the underlying drivers of administrative activity for the 8 subcategories of administration listed under the 'Residential Expenses' section of the [ACFR Definitions](#)? Please see the latest [ACFR Webinar](#) or further details.
- costs relating to the service's administration shared services and/or corporate head office are correctly allocated to administration expenses?
- employees that have undertaken duties other than administrative duties have their time apportioned appropriately?
- accreditation costs in the quality, compliance and training external costs section are included, as listed under 'Residential Expenses' of the [ACFR definitions](#)?

Have you excluded:

- non-worked hours (e.g. leave and training) from labour hours to calculate worked hours?
- any adjustments or accruals relating to prior periods?
- all direct labour insurances (for example, Workcover premium for nurses and personal care workers) when reporting insurance costs under Administration Expenses?