



Quarterly 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 in GPMS for potential transcription errors?
- All relevant employee on-costs are included? For example, leave, superannuation, termination pay, bonuses, etc. (Please see [QFR Resources](#) for the full list of labour expenditure to be included).
- Invoices are recognised in the same period the expenditure was incurred, including accruals for invoices not received in the period?
- All expenditure and hours are correctly allocated to their occupations, with hybrid roles costs and hours properly apportioned?
- The hours for the quarterly period are correctly accrued if a payroll cycle straddles a reporting period?
- 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 quarter?
- Any beds taken offline during the period are reported?
- Bed days are appropriately captured for each service, particularly where they may be co-located?
- Your claims to Services Australia were submitted on time for quarterly validation?
- You identified and reported any issues in your prior period care minutes to the department?

Are you aware that:

- Personal care workers (PCWs) are classified under Schedule B.2 in the Aged Care Award 2010 as Aged Care employees - direct care Level 1 to Level 6 (or in an equivalent role in an equivalent award or enterprise agreement or individual contract/agreement).
- Assistants in Nursing transitioned to the Aged Care Award 2010 from 1 January 2025 and are now considered PCWs for the purposes of care minutes.
- Allied health hours should reflect the time spent with residents, rather than the number of residents seen.
- Labour costs include any travel and accommodation costs associated with agency staff or visiting professionals which are reimbursed or incurred by the provider.

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.
- Telehealth costs and hours associated with direct care staff?
- *(Telehealth costs and hours for **allied health staff should be included in the QFR**).*
- Unpaid placement hours or volunteer hours from labour hours.
- Care costs and hours for private residents or residents funded under programs other than Australian National Aged Care Classification funding, such as the Transition Care Programme.
- Workers compensation and payroll taxes. (Note that these expenses are captured in the annual Aged Care Financial Report).