



Changes to care minutes funding and residential aged care financial reporting webinar

1 May 2025



Acknowledgement of Country

I would like to acknowledge the Traditional custodians of the lands on which we are virtually meeting today.

I am based in Canberra on the lands of the Ngunnawal people. I acknowledge and pay respect to their continuing culture and the contribution they make to the life of this city and this region.

I also extend that acknowledgement and respect to other families with a connection to this region and any other Aboriginal or Torres Strait Islander people who are here with us today.

Chair

- Mark Richardson, Assistant Secretary, Residential Care and Hotelling Reform

Presenters

- Penny Philbrick, Director, Care Minutes and 24/7 RN Policy
- Aden Pulford, Director, Funding Risk Policy
- Samantha Ebdon, Director, Financial Reporting Operations

Questions

- The government is operating in accordance with the *Guidance on Caretaker Conventions*, pending the outcome of the 2025 federal election.
- We will answer questions pre-submitted during registration.
- A frequently asked questions document will be released following the webinar.

We will cover

- Changes to care minute funding
- Introduction of a care time performance statement
- Changes to financial reporting in Aged Care Financial Report (ACFR) 2024-25 & 2025-26 and Quarterly Financial Report (QFR) and 2025-26

Update to care minutes funding

Penny Philbrick

Director

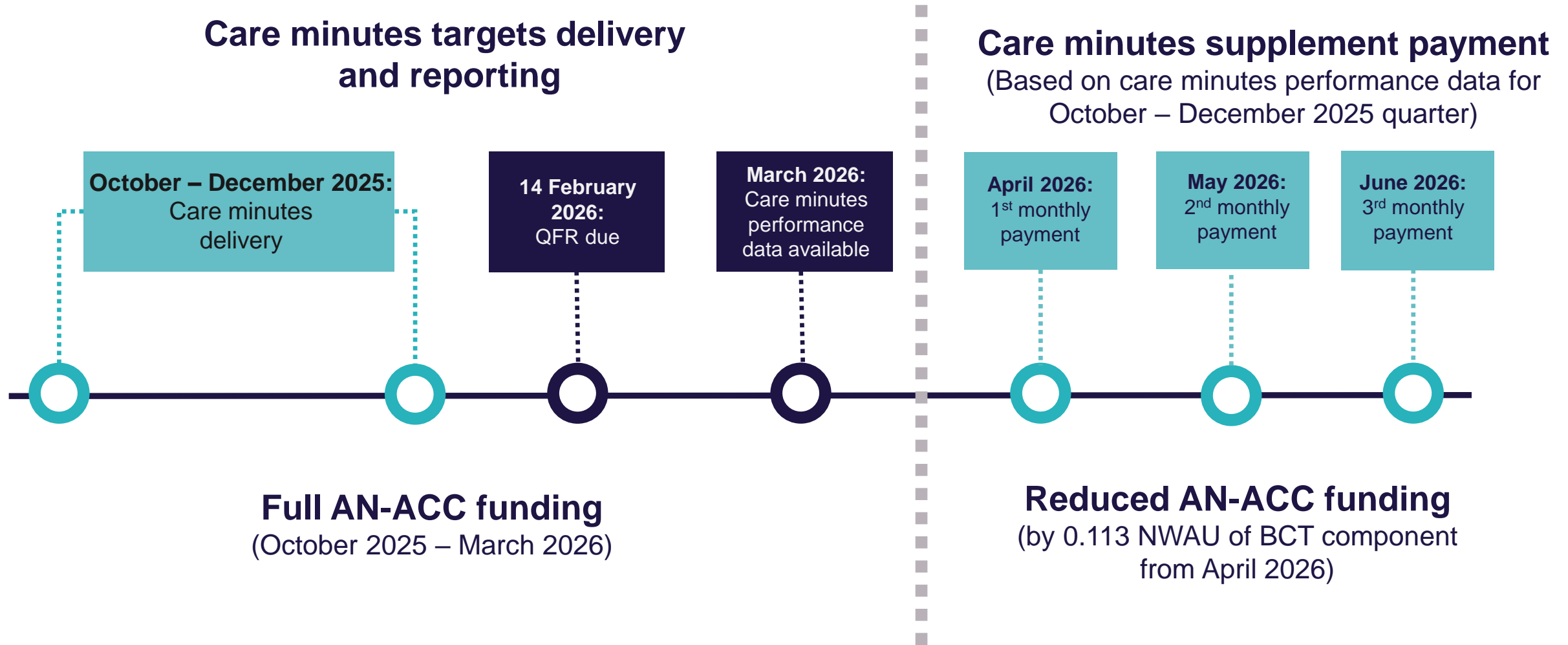
Care minutes and 24/7 policy section



Key information

- Will apply to all non-specialised aged care homes in metropolitan areas (MM1) only.
- Will not apply to Specialised Homeless services and services in regional, rural and remote areas.
- Funding will change from April 2026 through Base Care Tariff reduction (0.113 NWAU or \$31.92 pbd) and new care minutes supplement.
- Care minutes supplement payable based on care minutes performance from the October – December 2025 quarter onwards.

Timeline



Care minutes supplement: matrix table (NWAU)

	% of RN Care Minutes Delivered							
% of Total Care Minutes Delivered	<85%	≥85% - >87.5%	≥87.5% - >90%	≥90% - <92.5%	≥92.5% - <95%	≥95% - <97.5%	≥97.5% - <100%	≥100%
<85%	0.000	0.002	0.004	0.006	0.008	0.009	0.010	0.010
≥85% - >87.5%	0.019	0.021	0.023	0.024	0.026	0.028	0.028	0.029
≥87.5% - >90%	0.037	0.039	0.041	0.043	0.045	0.047	0.047	0.048
≥90% - <92.5%	0.056	0.058	0.060	0.062	0.064	0.066	0.066	0.067
≥92.5% - <95%	0.075	0.077	0.079	0.081	0.082	0.084	0.084	0.085
≥95% - <97.5%	0.094	0.095	0.097	0.099	0.101	0.103	0.103	0.104
≥97.5% - <100%	0.096	0.098	0.100	0.101	0.103	0.104	0.105	0.106
≥100%	0.103	0.105	0.107	0.109	0.110	0.111	0.112	0.113
New and transferred services*	0.113							

Care minutes supplement table*

	% of RN Care Minutes Delivered							
% of Total Care Minutes Delivered	<85%	≥85% - >87.5%	≥87.5% - >90%	≥90% - <92.5%	≥92.5% - <95%	≥95% - <97.5%	≥97.5% - <100%	≥100%
<85%	\$0	\$0.56	\$1.13	\$1.69	\$2.26	\$2.54	\$2.82	\$2.82
≥85% - >87.5%	\$5.37	\$5.93	\$6.50	\$6.78	\$7.34	\$7.91	\$7.91	\$8.19
≥87.5% - >90%	\$10.45	\$11.02	\$11.58	\$12.14	\$12.71	\$13.27	\$13.27	\$13.56
≥90% - <92.5%	\$15.82	\$16.38	\$16.95	\$17.51	\$18.08	\$18.64	\$18.64	\$18.92
≥92.5% - <95%	\$21.18	\$21.75	\$22.31	\$22.88	\$23.16	\$23.72	\$23.72	\$24.01
≥95% - <97.5%	\$26.55	\$26.83	\$27.40	\$27.96	\$28.53	\$29.09	\$29.09	\$29.37
≥97.5% - <100%	\$27.11	\$27.68	\$28.24	\$28.53	\$29.09	\$29.37	\$29.66	\$29.94
≥100%	\$29.09	\$29.66	\$30.22	\$30.79	\$31.07	\$31.35	\$31.63	\$31.92
New and transferred services	\$31.92							

* All supplement rates are based on the current AN-ACC price of \$282.44. Actual rates will depend on the AN-ACC price applicable on 1 October 2025.

Care minutes supplement table*

	% of RN Care Minutes Delivered							
% of Total Care Minutes Delivered	<85%	≥85% - >87.5%	≥87.5% - >90%	≥90% - <92.5%	≥92.5% - <95%	≥95% - <97.5%	≥97.5% - <100%	≥100%
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≥87.5% - >90%	\$10.45	\$11.02	\$11.58	\$12.14	\$12.71	\$13.27	\$13.27	\$13.56
≥90% - <92.5%	\$15.82	\$16.38	\$16.95	\$17.51	\$18.08	\$18.64	\$18.64	\$18.92
≥92.5% - <95%	\$21.18	\$21.75	\$22.31	\$22.88	\$23.16	\$23.72	\$23.72	\$24.01
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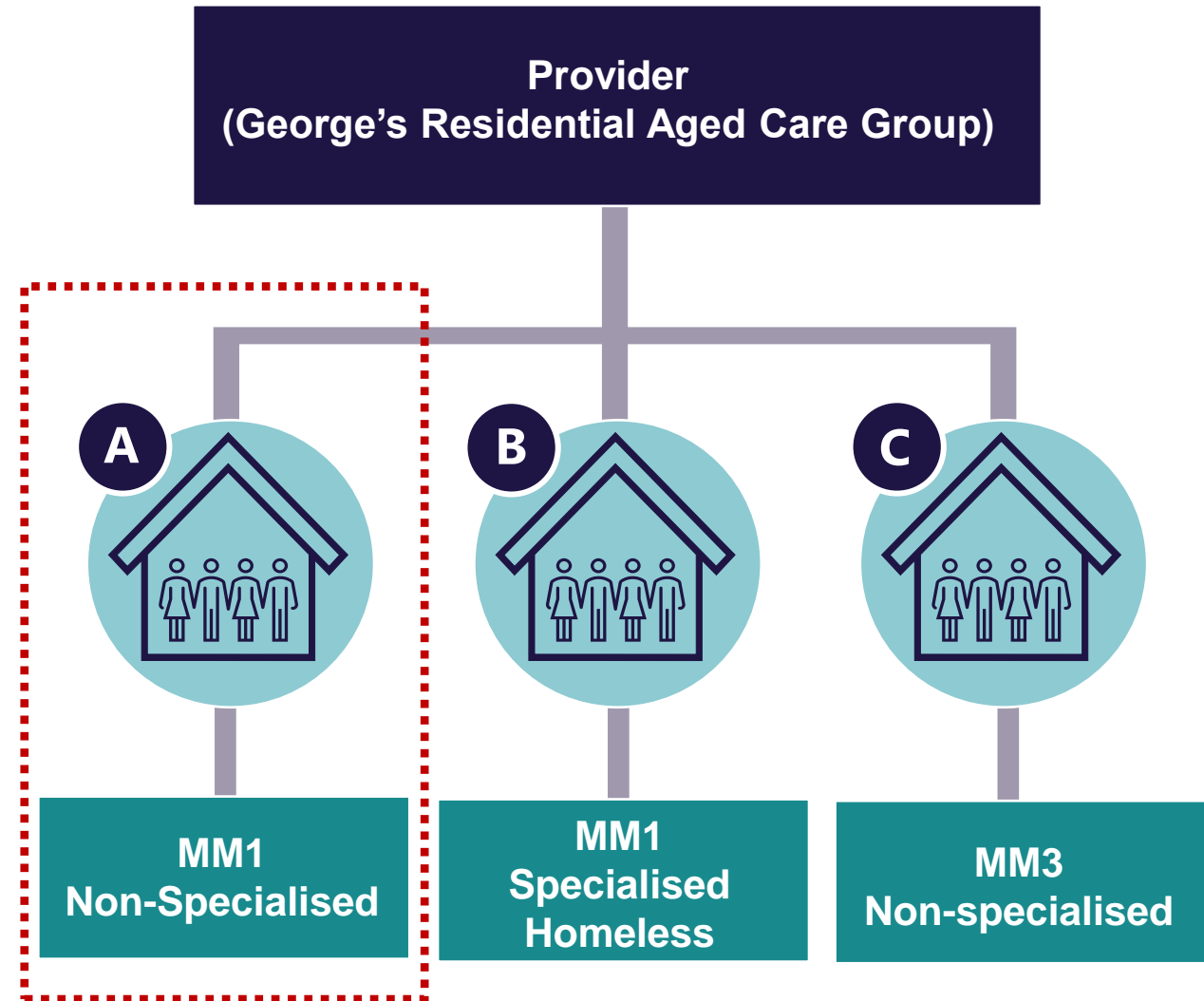
* All supplement rates are based on the current AN-ACC price of \$282.44. Actual rates will depend on the AN-ACC price applicable on 1 October 2025.

Example: multi-service provider across MMs

Care minutes funding policy will impact Home A only

For Home A:

- **MM1 location:** BCT funding component will reduce by 0.113 NWAU per resident per day (**\$31.92** based on the current AN-ACC price of \$282.44) from April 2026.
- **October – December 2025 target: 210 total care minutes** per resident per day, including **42 minutes** per resident per day.
- **October – December 2025 target performance: 215 total care minutes** per resident per day, including an average of **42 RN care minutes**.



Example: multi-service provider across MMs


Funding for Home A does not change because the provider met/exceeded both care minutes targets

Care minutes performance = >100% of its total care minutes target and 100% of its RN care minutes target.

% of Total Care Minutes Delivered	% of RN Care Minutes Delivered							
	<85%	≥85% - >87.5%	≥87.5% - >90%	≥90% - <92.5%	≥92.5% - <95%	≥95% - <97.5%	≥97.5% - <100%	≥100%
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≥100%	\$29.09	\$29.66	\$30.22	\$30.79	\$31.07	\$31.35	\$31.63	\$31.92
New and transferred services	\$31.92							

Care minutes supplement = \$31.92 per resident per day (based on current the AN-ACC price) for the months of April, May and June 2026 for their care minutes.

Care minutes funding estimator



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Care minutes funding estimator

This estimator will help non-specialised metropolitan residential aged care homes estimate how much care minutes supplement they could receive from April 2026 based on care minutes performance.



Downloads

Care minutes funding estimator

[Download Excel](#) - 31.59 KB - 2 pages

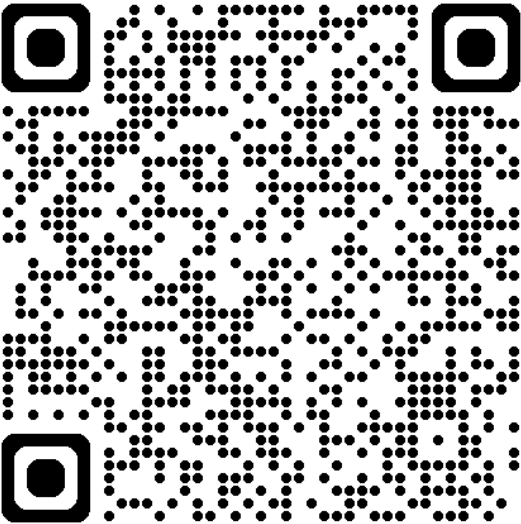
We aim to provide documents in an accessible format. If you're having problems using a document with your accessibility tools, [please contact us for help](#).

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Scan for funding
estimator

Definition of personal care worker (PCW)



A PCW is an employee classified under Schedule B.2 in the Aged Care Award 2010 as an Aged Care employee - direct care level 1 to Level 6 (or in an equivalent role in an equivalent award or enterprise agreement or individual contract/agreement) whose primary responsibility is to **directly provide personal care services to residents under the supervision of an RN or EN.**



Personal care services (for the purposes of the PCW definition only) includes:

- supporting residents with activities of daily living
- attending to personal hygiene
- assisting with provision of medical treatments.

This **does not** include social and emotional support.



Social and emotional support remains an activity that counts towards care minutes so long as it is delivered by an RN, EN or PCW (that meets the definition above)

Definition of personal care worker (PCW) - examples



Melanie is employed as a PCW



Spends 80% of time doing personal care tasks such as assisting with eating, drinking, bathing and washing residents, and 20% of her time providing one-on-one social and emotional support.



Melanie is considered a PCW. All the time Melanie spent with residents attending to their needs, including providing social and emotional support, is considered direct care.



Paul is employed as an Aged Care employee – direct care level 4



Spends 80% of time doing food preparation and other food related activities, 10% of his day providing one-on-one social and emotional support and 10% providing personal care services.



Paul is not considered a PCW because his primary responsibility is not providing personal care services to residents under the direct supervision of an RN or EN.

Care Minutes Performance Statement

Aden Pulford

Director

Funding Risk Policy



What's changing?



A **Care Minutes Performance Statement** must be completed annually



An **External Audit** of the Care Minutes Performance Statement must be completed under the **assurance standard ASAE 3000**

There is no new information collected in the Care Minutes Performance Statement

- The care minutes performance statement is **entirely** comprised of information previously reported in the Quarterly Financial Report or 24/7 Registered Nurse Report.
- By pulling this information into one report, providers will be able to obtain just one audit opinion that covers the full report, decreasing audit fees and the improving the efficiency of the audit.
- As a result, the number of Care Time Reporting Assessments will also decrease, reducing the burden on providers.

New Care Minutes Performance Statement

All registered aged care providers will be required to submit a **Care Minutes Performance Statement** annually

The **Quarterly Financial Reports** will be reconciled against the **Care Minutes Performance Statement**

Providers payments will be **updated** based on their **Care Minutes Performance Statement**

Providers will be engaged to share feedback on the statement before the final version is published

Example layout

Care Minute Responsibility					
24/7 RN Responsibility					
Bed Days					
Direct Care Minutes (worked) Per Occupied Bed Day - Quarterly					

Provider Input

Care Minutes Performance Statement walk-through (1/4)

[illegible]

Labour Worked Hours - Direct Care (Employee and Agency)

Q1 (1 July 2025 - 30 September 2025)


- Registered Nurse
- Enrolled Nurse (registered with the NMBA)
- Personal Care Worker/Assistant in Nursing

*Please note that this is an example only

Care Minutes Performance Statement walk-through (2/4)

[illegible]

Section 2

Example Scenario		
July has 600 Minutes of uncovered time		Covered Time = 98.66%

24/7 RN Responsibility	
<u>Monthly Registered Nurse Coverage Percentage</u>	
July	98.66%
August	
September	
October	
November	
December	
January	
February	
March	
April	
May	
June	
For providers that report their GPFS in a non-standard financial year, this should be completed based on a providers reported financial year.	

*Please note that this is an example only

Care Minutes Performance Statement walk-through (3/4)

The diagram shows a 4x12 grid layout. The first row is a dark grey header with the text "Example layout" in white italic font. The remaining three rows are divided into four sections of three rows each. Each section starts with a light blue header row, followed by three rows with a grey background. A teal arrow points from the right edge of the grid to the first row of the second section.

Section 3

Report Occupied Bed Days based on existing rules

*Please note that this is an example only

Care Minutes Performance Statement walk-through (4/4)

The diagram illustrates a 12x12 grid layout. The top 8 rows are divided into four groups of two rows each, with a light blue header row at the top of each group. The bottom 4 rows form a single group with a light blue header row at the top. A teal arrow points from the right edge of the grid to the light blue header row of the bottom group, indicating a transition or focus.

Section 4

Q1 (1 July 2025 - 30 September 2025)
◦ Registered nurses care minutes per occupied bed day
◦ Enrolled nurses (registered with the NMBA) care minutes per occupied bed day
◦ Personal care workers / Assistants In Nursing care minutes per occupied bed day
<i>Total Direct Care Minutes (worked) of Registered nurses, Enrolled nurses (registered with the NMBA) and Personal care workers / Assistants In Nursing per occupied bed day</i>

*Please note that this is an example only

Care Minute Performance Statement Audit



Audit expectation

The external auditor must perform the audit under the **assurance standard ASAE 3000**.



What is required?

Residential aged care providers will be required to **engage an external auditor** to provide reasonable assurance to the department that their **Care Minutes Performance Statement reflects the actual care minutes delivered**.



What is the ASAE 3000?

The ASAE 3000 standards are issued by the Auditing and Assurance Standards Board. This standard relates to **non-financial assurance engagements, such as compliance and performance against regulations**. It is separate to the audit that is already completed for the annual financial statement.

Preparing providers for the changes



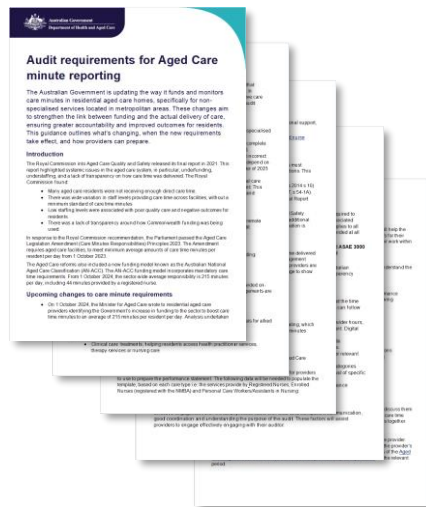
Care Minutes Performance Statement



External Audit Requirements

How providers can prepare for an ASAE 3000 External Audit

- ✓ Find external auditors who have experience with ASAE 3000 Standards
- ✓ Talk with your auditor early about what information they will need
- ✓ Stay up to date with regular reporting responsibilities
- ✓ Ensure accuracy and completeness of recorded data
- ✓ Make sure key records are available and stored appropriately
- ✓ Complete monthly reviews
- ✓ Organise your data
- ✓ Implement reliable systems
- ✓ Use digital tools and technology to reduce errors
- ✓ Provide regular training to staff



**Guidelines will be available
in the coming months**

Common reporting issues

Staff categorisation

Reporting hours in incorrect QFR reporting categories.

Staff allocation

Misreporting the allocation of direct and non-direct care activities for hybrid staff.

Shift measurements

Reporting incorrect periods or including leave or training as direct care hours.

Unreported absences

Not reporting gaps in 24/7 RN coverage.

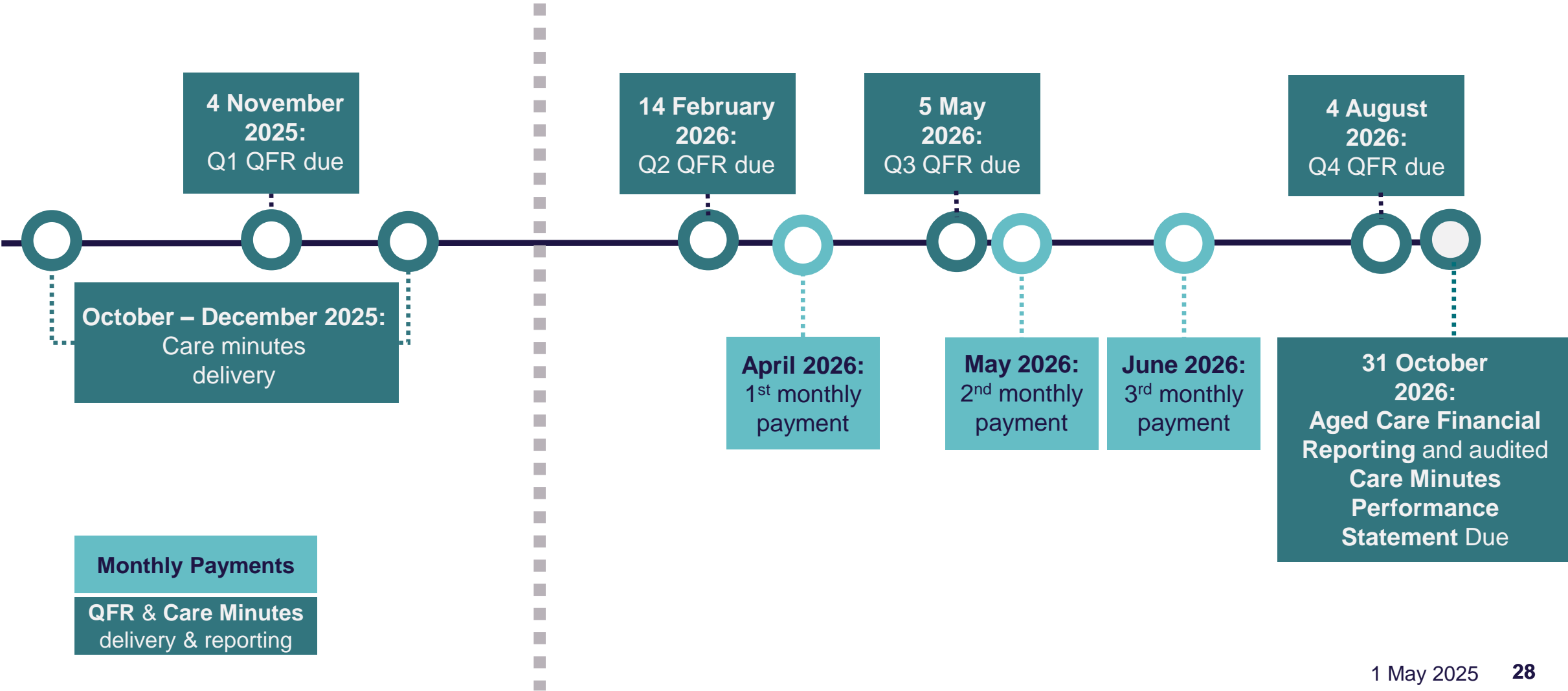
On-site staff

Reporting direct care hours for off-site staff.

Agency staff

Direct care hours not being appropriately recorded and reported.

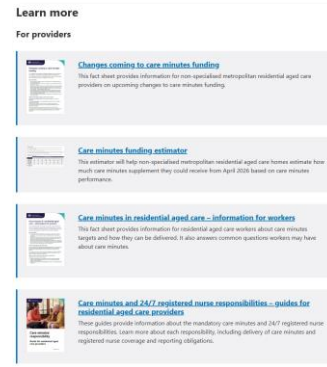
Timeline | Care Minutes Performance Statement



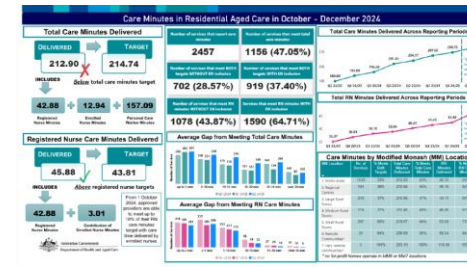
Closing remarks



Changes coming to care minutes funding



Care minutes in residential aged care resources for Providers



Care minutes in residential aged care dashboard



24/7 RN coverage tool



Visit
<https://www.health.gov.au/topics/aged-care/providing-aged-care-services/reporting>
 to access supporting resources



For Questions and feedback on the statement contact
 ACFRQFRQueries@Health.gov.au

Upcoming changes to financial reporting

Samantha Ebdon

Director

Financial Reporting Operations



Overview

- We are providing you with advanced notice of these changes so that you can make the relevant changes to your systems.
- There is a broader review into financial reporting that the department is undertaking. You can expect more changes in ACFR 26-27.

Financial report	Report structure	Report due date
ACFR 2024-25	Data reported against the approved provider structure	31 October 2025 Forms Admin Portal
QFR Q1 2025-26	Data reported against the registered provider structure	November 2025 GPMS
ACFR 2025-26	Data reported against the registered provider structure	31 October 2026 Forms Admin Portal

ACFR 2024-25 – Key Changes

Templates now published, and ACFR portal will be launched in July 2025.

Items Removed

- COVID-19 specific funding from Income and Expenses
- Liquidity and Capital Adequacy Ratios calculations removed ahead of new standards that are being introduced from 1 July 2025

Items Added

- Two new data items have been **added** in Other Direct Care expenses to reflect “Staff Housing, Property Cost” (split by agency and non-agency staff).
- “Other resident services” **renamed** "Other Care consumables"

Items Updated

- Survey of Aged Care Homes updated to align with maximum room price without IHACPA's approval
- Definitions updated as required

QFR Quarter 1 2025-26 – Key Changes

Items Removed

- Liquidity and Capital Adequacy Ratios calculations **removed** ahead of new standards that are being introduced from 1 July 2025
- “Bed Licences” data items data items **removed**

Items Updated

- “Available bed days” **renamed** “Operational bed days”
- Declaration file **updated** to align with the New Aged Care Act
- “Approved Provider” **renamed** “Registered Provider” to align with New Aged Care Act
- Definitions **updated** as required

ACFR 2025-26 – Key Changes

Items Removed

- “Bed Licences” data items data items **removed**.
- “Approved Places” data item **removed**.

Items Added

- Care Time Performance Statement **introduced**
- New data items added to capture:
 - Staff housing travel costs (agency and non-agency) – added to other direct care expenses
 - Extra and additional service fee charges (agency and non-agency) – Hotel Service Expenses

ACFR 2025-26 – Key Changes

Items Updated

- Survey of Aged Care Homes **updated**
- “Available bed days” **renamed** “Operational bed days”.
- Annual Prudential Compliance Statement **updated** in line with legislation.
- Data items **updated** in line with changes in policy.
 - Resident Fees: Means Tested Care fee **renamed** 'Resident Fees: Care Fees'
 - Contribution to Hotelling Supplement and Higher Everyday Living Fee data item **added** to Hotelling Services Income category
 - Residential Accommodation Deposit retention deduction line item **added** to the Accommodation Income category
- “Approved Provider” **renamed** “Registered Provider” to align with New Aged Care Act.
- Declaration file **updated** to align with the New Aged Care Act
- Definitions **updated** as required

Q&A



Contact Us



Contact us

- For questions about financial reporting, email ACFRQFRQueries@Health.gov.au
- Contact Forms Administration for ACFR assistance on **(02) 4403 0640** or email on health@formsadministration.com.au
- For assistance with QFR Labour Hours and Costs, email QFRACFRHelp@health.gov.au
- For questions about care minutes funding changes: ACFRQFRQueries@Health.gov.au



Thank you for attending

