## 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](https://www.health.gov.au/topics/aged-care/providing-aged-care-services/reporting/quarterly-financial-report) 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).