



Australian Government

Department of Health, Disability and Ageing



Aged Care Financial Report | Guidance and FAQs

2025-26 Financial Year

Version 1.0



Version History

The Department of Health, Disability and Ageing (department) will continue to update this Guidance and FAQs document throughout the 2025-26 financial year. The table below will reflect changes as new information is added or updated.

Version	Date	Explanation of changes
1.0	22 September 2025	Updated for changes in financial reporting from 1 November 2025.

Contents

1	Introduction	6
2	Changes to the ACFR from 1 November 2025	13
3	Guidance & FAQs	17
4	Consolidated Segment Report	21
5	Registered Provider reporting	23
6	General Purpose Financial Statement	27
7	Residential Aged Care reporting	29
8	Short-Term Restorative Care reporting	38
9	Home Care Packages Program and Support at Home program reporting	39
10	Annual Prudential Compliance Statement	51
11	Survey of Aged Care Homes	51
12	Building activity by residential aged care service	53

Introduction to the Aged Care Financial Report

1 Introduction

Purpose

This guide is designed to assist Registered Providers of aged care services complete their Aged Care Financial Report (ACFR) for 2025-26.

Background

The ACFR allows the Australian Government to collect financial information for Registered Providers and parent entities where applicable. It was designed to consolidate annual financial and prudential reporting obligations within a single report. Some of the financial information collected through the ACFR is published in the [Financial Report on the Australian Aged Care Sector](#).

Reporting requirements

- If you are a Registered Provider delivering residential aged care and/or the Support at Home program, you are required to submit an ACFR for 2025-26.
- If you are a Registered Provider delivering Multi-Purpose Services (MPSP) Program, you will continue to complete the Annual Prudential Compliance Statement (ACPS) only in the ACFR 2025-26.
- Providers who delivered the Home Care Packages Program and/or the Short-Term Restorative Care (STRC) Programme up until 31 October 2025, are still required to report information in the ACFR 2025-26.

What you are required to report in the ACFR depends on the types of programs you deliver.

The table below outlines the reporting requirements:

Form Name	Data Collection Level	Program Type			
		Residential Aged Care	Home Care Packages /Support at Home	MPSP	STRC
Consolidated Segment Report*	Parent Entity or Registered Provider	YES	YES	NO	NO

Form Name	Data Collection Level	Program Type			
		Residential Aged Care	Home Care Packages /Support at Home	MPSP	STRC
Registered Provider Reporting (Income and expenditure, balance sheet, cash flow) *	Registered provider	YES	YES	NO	NO
Movement Schedules*	Registered provider	YES	NO	NO	NO
Residential Care Reporting (Income and expenditure, balance sheet, Care Minute Performance Statement)	Service level	YES	NO	NO	NO
Home Care Packages / STRC / Support at Home program	Program level	NO	YES Refer to additional table	NO	YES Refer to additional table
Annual Prudential Compliance Statement	Registered Provider	YES	NO	YES	NO
Financial Support Statement*	Registered Provider	YES	NO	NO	NO
Survey of Aged Care Homes	Service level	YES	NO	NO	NO
Residential Building Activity	Service level	YES	NO	NO	NO

Form Name	Data Collection Level	Program Type			
		Residential Aged Care	Home Care Packages /Support at Home	MPSP	STRC
General Purpose Financial Statements*	Registered Provider	YES	NO	NO	NO

*Government providers of residential aged care and/or the Support at Home program are not required to complete the Consolidated Segment or Registered Provider Reporting, Movement Schedules, Financial Support Statement or to publish their General-Purpose Financial Statements.

- Providers who delivered services under the Home Care Packages Program and/or STRC Programme up until 31 October 2025, must report income and expenses in the “Home Care Income and Expenditure Statement” and/or the “STRC Income and Expenditure Statement”.
- Providers who deliver the Support at Home program from 1 November 2025 must report income and expenses in a new “Support at Home Income and Expenditure Statement”.
- Providers will need to attribute income and expenses received or incurred to the relevant program.

The table below outlines the reporting requirements in the ACFR 2025-26 for providers of Home Care Packages Program, STRC Programme and Support at Home program:

Form Name	Data Collection Level	Pre-1 November 2025		Post-1 November 2025
		Home Care	STRC	Support at Home
Home Care Income and Expenditure Statement	Program level	YES	NO	NO
STRC Income and Expenditure Statement	Program level	NO	YES	NO

Form Name	Data Collection Level	Pre-1 November 2025		Post-1 November 2025
		Home Care	STRC	Support at Home
Support at Home Income and Expenditure Statement	Program level	NO	NO	YES

Submission Due Date

It is a legislative requirement that the ACFR is lodged within 4 months of the end of the financial year. For providers reporting on the standard financial year ending 30 June, the ACFR must be lodged by 31 October each year using the Forms Administration portal. There is no provision under the *Aged Care Act 2024* (new Act) or *Aged Care Rules 2025* (Rules) to allow for a later reporting date. No extension of time will be given for the lodgement outside of this legislated period.

Providers are encouraged to complete and lodge their ACFR early so that there is adequate time to address any issues and finalise all components of the ACFR.

Alternate Financial Year

Some providers have a financial year that is different to the standard financial year from 1 July to 30 June. Providers can request an application form to report their ACFR for an alternative financial year by [contacting Forms Administration](#).

An alternate financial year can only be approved if the Secretary is satisfied, on reasonable grounds, that it would be impracticable for a provider to prepare a financial report for the standard financial year. In general, a determination will only be available where a provider does not currently have the systems or processes in place that would reasonably allow them to meet the requirement of reporting for the standard financial year.

Please note, the department has 28 days in which to process any application for alternate arrangements. Requests for a different financial year must be made by 31 August each year.

Audit requirements

The General-Purpose Financial Statement (GPFS) and the Annual Prudential Compliance Statement (APCS) sections of the ACFR are required to be audited. Commencing in the ACFR 2025-26, all residential aged care providers must prepare and submit an externally audited [Care Minutes Performance Statement](#) (further information on this requirement is included in this Guidance and FAQs document).

All other sections do not need to be audited – this includes the Registered Provider Permitted Uses Reconciliation which does not form part of the APCS.

Non-compliance with reporting obligations

Providers have responsibilities under the *Aged Care Act 2024* and the Rules to report certain information to the department and Aged Care Quality and Safety Commission (ACQSC). This includes providing statements on financial and prudential matters.

Chapter 5, Part 2, Division 3, Subdivision E of the Rules set out the requirements for Registered Providers to prepare an ACFR for each financial year. Failure to lodge an ACFR is a breach of registered provider responsibilities. Any breach of these responsibilities may result in a delegate of the Commissioner taking regulatory action including by issuing a Non-Compliance Notice or imposing one or more sanctions.

Declaration

The ACFR declaration will become available to download from the portal once all the required sections of the ACFR have been successfully completed.

The ACFR declaration form is required to be signed by a member, or group of members, of the governing body of the Registered Provider. For providers that are not a body corporate with a board of directors, the ACFR can be signed by a person or group of persons, responsible for making executive decisions on behalf of the provider.

To avoid delays in submitting the ACFR, it is recommended that providers have at least two signatories available to ensure coverage in the event the regular signatory is not available.

Completing the ACFR

The ACFR is completed via the [Forms Administration portal](#).

Financial Reporting Help Desks

- If you have questions about completing the QFR & ACFR, contact the **Forms Administration Help Desk** on (02) 4403 0640 or at health@formsadministration.com.au. They can provide support with:
 - Submission related questions
 - Re-opening the portal for resubmissions
 - General reporting queries
- If you have questions about your specific financial reporting data, contact the **Financial Reporting Operations Team Help Desk** at ACFRQFRQueries@Health.gov.au. They can provide support with:

- Submission related questions
- Support at Home financial reporting questions
- Changes to reporting from 1 November 2025 questions
- If you have questions about residential direct care reporting and data quality checks, contact the **Residential Care QFR & ACFR Help Desk** at QFRACFRHelp@health.gov.au. They can provide support with:
 - Residential Labour Costs & Hours data quality checks
 - Care Minutes reporting questions
 - Residential data quality check questions

Other resources

There are additional resources provided on the [department's website](#) and [Forms Administration website](#) to assist providers completing the ACFR.

These include:

- ACFR non-uploadable template
- ACFR definitions
- APCS resources

ACFR Changes

Changes to the ACFR for 2025-26

2 Changes to the ACFR from 1 November 2025

2.1 Introduction of the new Aged Care Act and Support at Home program

From 1 November 2025 aged care providers will transition to being a Registered Provider under the new Act. Providers delivering the Home Care Packages Program and Short-Term Restorative Care Programme will transition to the new Support at Home program.

Even though the *Aged Care Act 1997* and the new Act are both relevant legislation within the 2025-26 financial year, providers will be required to complete only one ACFR for the period. Providers will be required to complete the reporting under their Registered Provider structure.

If your organisational structure changes when you become a Registered Provider, we encourage you to consider how this will impact your financial reporting.

The department has made several changes to the ACFR 2025-26, to reflect the changes from 1 November 2025, which are detailed below.

There are changes to the financial reporting for providers who deliver residential aged care, the Home Care Packages Program, and the new Support at Home program. Providers delivering services under the Multi-Purpose Services Program will continue to complete the Annual Prudential Compliance Statement (APCS) only.

The department will continue to communicate further changes to financial reporting in the 2025-26 financial year.

2.2 Terminology and Legislative References

You will notice updated terminology and legislative references throughout the ACFR, APCS and Declaration Form to align with the new Act and Rules, Registered Provider and Support at Home program, which commence on 1 November 2025.

Residential aged care changes

2.3 Removal of Amortisation and Impairment of Bed Licences

With the move to allocating residential aged care places directly to older people from 1 November 2025 bed licences no longer have any value, therefore the:

- “Amortisation and Impairment of Bed Licences” expense item has been removed from the “Consolidated Segment Report” and the “Registered Provider Income and Expenditure Statement”
- Intangible Assets definition has been updated to remove Bed Licences throughout the ACFR

2.4 Renaming Available bed days to Operational bed days

The allocation of places to older people has also resulted in the renaming of Available bed days to Operational bed days throughout the ACFR.

2.5 New, removed or amended data items in the “Residential Aged Care Home Income” and “Residential Aged Care Home Expenditure” forms

Data items have been added to, removed from or changed in the Residential Aged Care Home Income and Residential Aged Care Home Expenditure forms in line with recommendations 3,9 and 11 of the Aged Care Taskforce.

On the Residential Aged Care Home Income form, these changes include:

- Addition of “Contribution to Hotelling Supplement” under Hotel Services Income
- Addition of “Higher Everyday Living Fee” under Hotel Services Income – with the introduction of this new fee arrangement from 1 November 2025.
- Addition of “RAD Retention Reduction” under Accommodation Income
- Addition of a question on how many residents were paying Higher Everyday Living Fees/Additional Services Fees/Extra Service Fees as at the end of the financial year.
- “Resident Fees: Means Tested Care Fees” has also been renamed to remove the “Means Tested” words.

On the Residential Aged Care Home Expenditure form, these changes include:

- Renaming of “Other Hotel Expenses” data items:
 - “Extra and additional service fee charges (non-agency)” to “Higher Everyday Living/Additional Service/Extra Service – staffing costs (non-agency)”
 - “Extra and additional service fee charges (agency)” to “Higher Everyday Living/Additional Service/Extra Service - consumables and contracting”.
- Two data items have also been added to “other direct care expenses” for “staffing retention – travel costs” for both agency and non-agency, to capture travel related expenses for direct care staff that are paid for by the provider such as transport to and from the provider’s accommodation and a residential aged care home.
- Staff training costs are to be included as labour costs, which you will see in the updated definitions in a number of areas, including the Consolidated Segment Report and Residential Expenses form.

2.6 A new form labelled “Care Minutes Performance Statement”

The Care Minutes Performance Statement has been added to the 2025-26 ACFR to allow external audit of care expenses, care minutes and 24/7 Registered Nurse reporting. More information about the new Statement can be found here [Care Minutes Performance Statement | Australian Government Department of Health, Disability and Ageing](#)

2.7 Amended Annual Prudential Compliance Statement (APCS) and Permitted Uses Reconciliation in line with the new Act and Rules

The APCS and Permitted Uses Reconciliation are being updated and will be published in due course.

2.8 Amended data items in the “Survey of Aged Care Homes” form

Questions in the Survey of Aged Care Homes have been amended.

Home Care Packages Program changes

2.9 Removal of Aged Care Planning Regions

As aged care planning regions (ACPR) are no longer applicable under the new Act, the requirement to report financial information by ACPR has been removed. Instead, providers will report financial information at the total Home Care Packages program level

Support at Home program changes

2.10 New Support at Home Income and Expenditure Statement

There is a new “Support at Home Income and Expenditure Statement” that aligns income and expense reporting to the Support at Home Service List.

Guidance and FAQs

3 Guidance & FAQs

General FAQs

3.1 Do I have to complete multiple ACFRs for 2025-26, given the new Act commences on 1 November 2025?

No. Even though the *Aged Care Act 1997* and the new Act are both relevant legislation within the 2025-26 financial year, providers will be required to complete only one ACFR for the reporting period.

3.2 Is the ACFR and quarter 1 (July to September) Quarterly Financial Report (QFR) due at a similar time?

Yes. The ACFR is due by 31 October each year. The Quarter 1 (July to September) QFR is due by 4 November each year.

3.3 Does the ACFR need to match the QFR?

The ACFR does not need to match the QFR. The four quarters of data in the QFR do not need to add up to the ACFR. The year-to-date values reported in quarter 4 QFR financial statement can differ to the ACFR where providers have not had the opportunity to input end of year adjustment journals in their quarter 4 QFR. Although items need to be categorised correctly in the QFR, the department does not expect the QFR to perfectly match the data reported in the ACFR.

3.4 Do I submit ACFR and QFR in the same place?

No, the ACFR is completed on the [Forms Administration portal](#) and the QFR is submitted via the [Government Provider Management System](#) (GPMS).

3.5 Do I have to enter all of the ACFR data manually?

In addition to entering data directly into the ACFR portal, the following sections of the ACFR can be imported digitally via an uploaded template:

- Consolidated Segment Report
- Residential aged care home income statement and hours
- 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 Registered 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 Registered Provider and

residential balance sheet sections of the ACFR. If further guidance is required on the upload process, please contact Forms Administration.

3.6 What sections of the ACFR am I required to complete?

Refer to the 'Reporting Requirements' in the 'Overview' section of this guide. Each ACFR is customised, so that a provider should only see the sections they are required to complete based on their aged care operations. If the sections displayed are incorrect, please contact Forms Administration.

3.7 Does the ACFR need to be completed in a certain order?

Whilst providers can complete the ACFR sections in any order they choose, several sections contain links that auto-populate other sections of the ACFR and therefore should be completed earlier in the process.

All Registered Provider movement schedules auto-populate information into both the registered provider and residential Balance Sheet. Likewise, the 'Compliance with Permitted Uses for Accommodation Payments' section of the Annual Prudential Compliance Statement (APCS) and the Registered Provider cash flow statement auto-populate data into the 'Registered Provider Permitted Uses Reconciliation'.

3.8 Could the reporting template be populated with zeros by default? Then we would add data only where necessary.

The template is designed so that providers need to input a value in each field that is applicable to their care type. This ensures completeness of data and reduces the risk of data oversight.

3.9 If the Registered Provider is a franchisor that supports business processes to the franchise group but does not provide services directly, whose accounts are reported at the Registered Provider level?

The Registered Provider is responsible for the operations of all its services. If a franchisor is the Registered Provider, they are responsible for all services operating under their GPMS number. They are required to report the total income, expenses, assets, liabilities, and equity of all franchisees in its registered provider income statement and balance sheet.

3.10 If a provider has exited or entered the market in the relevant financial reporting period, do they need to submit an ACFR?

Yes. If a provider has exited the market during the year, they must still report in the ACFR for the relevant year. If a new provider has entered the market during the year, they must report in the ACFR for the relevant year.

3.11 Would the department be open to a condensed QFR for Q4? This would reduce provider workloads during a busy time of the year. Could we integrate the fourth quarter QFR into the ACFR?

Data collected in the QFR provides important information to Government, and is used for care minutes reporting, Star Ratings calculations, and provides valuable information regarding the viability and performance of individual providers and the broader aged care sector. Quarterly reports are also used to inform sector-wide publications, such as the publication of finance and operations information on My Aged Care and the Quarterly Financial Snapshot.

Integrating the fourth quarter QFR into the ACFR would mean that this data is not submitted until 31 October, which would delay the data's availability for these purposes.

The Department appreciates that the due date for Quarter 4 QFR occurs during a busy time of year, and we will raise this feedback with relevant teams in the Department.

3.12 Most of the information has been reported through the quarterly report. Why do we need to submit an annual one?

While the data submitted in the QFR should be consistent with the ACFR submission, the reports are different. There are certain circumstances where the data submitted will not match perfectly. This can be due to:

- adjustments made in quarterly or annual reports
- accruals which may affect when expenses are recognised.

In addition, not all sections of the QFR replicate the ACFR and some information is only collected in the ACFR. The ACFR is more comprehensive than the QFR in terms of reporting coverage – this includes collecting information relating to compliance with prudential requirements, Refundable Accommodation permitted uses and residential building activity.

3.13 Can you combine the data collection with StewartBrown Survey data?

The StewartBrown survey data is an optional (pay to use) benchmarking service that StewartBrown (a private company) operates for providers who wish to participate in their survey, whereas the QFR and ACFR are legislative requirements that all aged care providers must complete as part of their responsibilities of being a Registered Provider. For these reasons, these datasets cannot be combined.

3.14 Why is the sector being advised of changes to reporting requirements after the 2025-26 reporting period has commenced?

While we aim to advise the sector of changes to the reporting in advance, financial reporting in the 2025-26 financial year is unique given the commencement of major

aged care reforms commencing on 1 November 2025, which has delayed the communication of reporting requirements. The department will continue to update the sector on any further changes throughout the year.

3.15 Are not-for-profits required to complete the payroll tax data items in the ACFR?

As payroll tax is not applicable for not-for-profit providers, these providers should input zero for this data item.

4 Consolidated Segment Report

The Consolidated Segment Report (CSR) includes a Balance Sheet and Income and Expenditure Statement that are segmented by:

- Centrally held
- Residential
- Support at Home
- Community
- Retirement
- Other

Cash, financial assets and equity are only collected as a total and are not required to be segmented. Financial information is used by the department and the ACQSC to understand sector performance.

Ultimate Parent Entity or Registered Provider

If the Registered Provider is part of a group and is not the parent entity of that group, the CSR needs to be completed at the ultimate parent entity level.

If the Registered Provider does not have a parent entity or group structure, the CSR is to be completed at the Registered Provider level with the total segment result and total segment net assets needing to agree to the respective totals in the Registered Provider 'Income & Expenditure Statement' and 'Registered Provider Balance Sheet'.

Segments

The CSR must be prepared in accordance with the recognition and measurement requirements as specified in [AASB 8 Operating Segments](#).

Where the Registered Provider does not have a parent entity and only delivers residential aged care, data entered into the CSR must agree with data entered into the residential aged care income, expense and balance sheet sections of the ACFR.

The 'Support at Home' segment should include:

- Support at Home program from 1 November 2025
- Home Care Packages Program
- STRC Programme

The 'Community' segment should include:

- Commonwealth Home Support Programme (CHSP)
- National Aboriginal and Torres Strait Islander Flexible Aged Care Program (NATSIFACP)
- Transition Care Program (TCP)

- Multi-Purpose Services Program (MPSP)
- Department of Veterans' Affairs (DVA) program
- other non-aged care community services including National Disability Insurance Scheme (NDIS), children services and other community services.

The 'Retirement' segment should include assets, liabilities, income and expenses for retirement villages and Independent Living Units (ILUs).

4.1 Government providers

If an organisation is a Registered Provider of residential aged care and/or the Support at Home program and is also a state or territory government, an authority of a state or territory or a local government authority then they are not required to complete the CSR.

Consolidated Segment Report FAQs

4.2 Our business records the Balance Sheet at the Registered Provider level and not by segments. Is it acceptable to report on each segment using our own methodology?

The Balance Sheet needs to be segmented in the CSR (at the Ultimate Parent Entity Level) and a separate residential segment balance sheet also needs to be completed to cover the services operated by the provider. The department requires that the principles of [AASB 8 Operating Segments](#) be applied within the segment report to split the consolidated group's financial performance and financial position by aged care segment. Providers should make reasonable estimates to apportion these costs based on individual business models and circumstances. In addition, the principles of AASB 10 Consolidated Financial Statements can be applied.

4.3 When splitting the CSR by segments ('Residential', 'Support at Home', 'Community', 'Retirement' and 'Other'), should corporate costs that relate to supporting the segments be allocated to 'Other' or re-distributed into the segments?

Corporate/supporting costs must be fully re-distributed into segments ('Residential', 'Support at Home', 'Community', 'Retirement' and 'Other'). The department requires that the principles of [AASB 8 Operating Segments](#) be applied within the segment report to split the consolidated group's financial performance and financial position by aged care segment. Providers should make reasonable estimates to apportion these costs based on individual business models and circumstances. In addition, the principles of AASB 10 Consolidated Financial Statements can be applied.

The following steps can be used as an indicative guide:

- Determine the percentage of corporate costs that apply to each segment taking into consideration the nature of the segment – examples being that the property

division would likely be predominantly relating to residential and retirement segments, whereas clinical would be residential and community with little allocation to retirement.

- Once the allocation percentage for each segment is determined, the allocation within the segment (to each operating unit) can be based on a formula – For example:
 - residential by number of operating beds for each home
 - community based on revenue for each program
 - retirement based on number of units for each village, and
 - the “Other” segment should only include corporate costs relating to treasury, governance and areas that are not directly related to one of the operating segments.

4.4 The ‘Balance Sheet’ in the CSR does not require segmentation for cash, financial assets or equity. Are these ‘Balance Sheet’ items (cash, financial assets and equity) excluded from the separate residential balance sheet reporting requirements?

No. The ‘Balance Sheet’ items are included in residential balance sheet reporting requirements. The residential allocation for cash, financial assets, and the allocation of all other residual current assets should be included in the residential segment balance sheet under ‘Other Assets’.

The CSR is to be completed at the ultimate parent entity level and does not require cash and financial assets to be allocated to the individual segments. It can be reported as a total for the parent entity.

4.5 If a provider runs a central catering division which services both internal residential aged care homes as well as external customers, is it classified as ‘Other’ in the CSR?

Catering operations that service both internal residential aged care homes and external customers will need to be apportioned to the relevant segments in the CSR. The catering operations that relate to meals provided in residential aged care should be apportioned to the ‘Residential’ segment and also be included in the residential catering expenses contract (internal). The remainder of catering operations will be included in the ‘Other’ segment of the CSR.

5 Registered Provider reporting

Registered Provider reporting comprises the:

- Registered Provider Income and Expenditure Statement
- Registered Provider Balance Sheet

- Registered Provider Cash Flow Statement
- Movement schedules
 - Registered Provider Financial Assets
 - Registered Provider Loans Receivable
 - Registered Provider Non-Current Assets
 - Registered Provider Borrowings
 - Registered Provider Refundable Loans
 - Registered Provider Related Party Loans
 - Registered Provider Note 1

5.1 Registered Provider reporting requirements

Registered Providers of residential aged care and the Support at Home program are required to complete the Registered Provider Income and Expenditure Statement, Balance Sheet and Cash Flow Statement.

Only Registered Providers of residential aged care are required to complete the movement schedules.

5.2 Reconciling the Registered Provider sections to the GPFS

When completing the Registered Provider sections within the ACFR, the data entered should include information for both the provider's residential aged care and non-residential aged care operations and the information entered into the ACFR must reconcile to the GPFS.

5.3 Government Providers

If an organisation is a Registered Provider of residential aged care and/or the Support at Home program and is also a state or territory government, an authority of a state or territory or a local government authority then they are not required to complete the Registered Provider reporting.

Registered Provider Income and Expenditure Statement

- The format of the Registered Provider Income and Expenditure Statement is similar to the statement of profit or loss and other comprehensive income as included in an organisation's GPFS.
- Operating income includes all recurrent operating revenue for all normal operations of the Registered Provider.
- All rent and management fees shown as expense items by residential aged providers require additional disclosure in [Note 1](#) ("Sub-Contract arrangements").

- All material other income and other expense items reported by residential aged care providers must be separately disclosed in [Note 1](#) of the ACFR (a materiality guide is items over 2% of total income or total expenses).

Registered Provider Balance Sheet

- The disclosures of the Registered Provider Balance Sheet are similar to the Statement of Financial Position as included in an organisation's GPFS.
- The department has adopted the liquidity format balance sheet due to the treatment of refundable loans (accommodation bonds, refundable accommodation deposits and entry contributions) as current liabilities do not reflect the true liquidity of the Registered Provider as these liabilities are not likely to be repaid in the next 12 months.
- Residential aged care providers reporting any material change in an asset or liability disclosure as compared to the previous year must be separately disclosed in Note 1 of the ACFR (a materiality guide is a change in value of over 50%).

Registered Provider Cash Flow Statement

- The format of the Registered Provider Cash Flow Statement is similar to the Statement of Cash Flows as included in an organisation's GPFS.
- All balances must be shown as GST inclusive.
- Refundable loan receipts and payments must be disclosed as a financing cash flow (as distinct from an operating cash flow).

Movement Schedules

Only providers of residential aged care who are non-government providers complete the following Movement Schedules in the ACFR:

Registered Provider financial assets

- Financial assets must be disclosed in accordance with AASB 9 Financial Instruments.
- Related party loans should not be disclosed as a financial asset. Only a related party investment which is not in the form of a loan but an interest-bearing investment with similar attributes to an arms-length financial asset may be included with details of this investment noted.
- The data should be sourced from an organisation's GPFS and therefore should reconcile to the GPFS.

Registered Provider loans receivable

- Loans receivable does not include related party loans or refundable loans receivable (these are to be separately included in the relevant schedules).
- Details of security held (if applicable) for loans receivable must be included.
- The data should be sourced from an organisation's GPFS and therefore should reconcile to the GPFS.

Registered Provider non-current assets

- All non-current assets need to be allocated to either residential aged care segment or other segment.
- Where assets have both residential and non-residential use, an assessment of the portion applicable to residential aged care needs to be made based on area, usage or similar measure.
- Where an investment property is disclosed as being residential aged care, please include further details in Note 1.
- The upper and lower depreciation/amortisation rate for each class of asset needs to be included.
- The data should be sourced from an organisation's GPFS and therefore should reconcile to the GPFS.

Registered Provider borrowings

- Related party borrowings are not to be included in this section. Borrowings relate solely to external, non-arms-length borrowings.
- Interest paid refers to where the interest has been credited to the account and not paid through the bank or financial assets account (i.e. a non-cash transaction).
- The data should be sourced from an organisation's GPFS and therefore should reconcile to the GPFS.

Registered Provider refundable loans

- Refundable accommodation deposits (RADs) schedule also includes (former) accommodation bonds and entry contributions for permanent residential aged care residents.
- Refundable entry contributions schedule is in relation to retirement living residents.
- Transfers to RADs must equal transfers from refundable entry contributions.
- The data should be sourced from an organisation's GPFS and therefore should reconcile to the GPFS.

Registered Provider Related Party Loans

- Related party loans receivable should not be disclosed as a financial asset.
- Related party loans payable should not be disclosed as borrowings.

- Interest received or interest paid refers to where the interest has been included in the loan account (i.e. non-cash transactions).
- Details of security needs to include confirmation of an enforceable loan agreement signed by the respective Directors (or equivalent), effective interest rate, term of loan(s) and security provided for the loan(s).
- The data should be sourced from an organisation's GPFS and therefore should reconcile to the GPFS.

Registered Provider Note 1 to the Aged Care Financial Report

- The Note 1 disclosures must include all additional explanatory information as required.
- If supporting documentation is required to support any disclosure, please include the documentation with the lodgement.

6 General Purpose Financial Statement

- Residential aged care providers must submit an externally audited General Purpose Financial Statement (GPFS) within the meaning given by section 6 of the Statement of Accounting Concepts (SAC) 1 'Definition of the Reporting Entity'.
- The first note of the GPFS must specify that it is a GPFS, and the auditor is to confirm that it is a GPFS that has been audited.
- All GPFSs are required by the accounting standards to include a statement of financial position, statement of comprehensive income, statement of changes in equity, statement of cash flows, and notes, comprising a summary of significant accounting policies and other explanatory information. They are also required to disclose comparative information in respect of the previous period for a minimum two years of each of the statements and related notes.
- The GPFS must be in accordance with the applicable accounting standards and give a true and fair view of the financial position and performance of the entity.
- A Special Purpose Financial Report is not acceptable.
- The GPFS and audit report must be signed and dated.
- Registered providers are to apply AASB 8 (operating segments) if relevant.
- Each GPFS should be clearly marked with the GPMS number or Residential Aged Care Service (RACS) identification number it relates to and include an Australian Business Number (ABN).
- It is important that providers and auditors become familiar with the financial reporting requirements before providers lodge their GPFS and audit opinion.
- All GPFS and accompanying audit reports must be uploaded with the ACFR through the [Forms Administration portal](#).

6.1 Report at either provider level or service level

- Reporting at the provider level means the provision of one audited GPFS covering all residential aged care services and all other activities.
- Providing one audited GPFS that covers more than one Registered Provider is not acceptable. Reports submitted that are anything other than Registered Provider or service level will result in compliance action.
- Reporting at the service level means the provision of separate audited GPFSs for each residential aged care service or group of services (in any combination, but each service must be reported only once). The ACFR portal will allow multiple service level GPFSs to be uploaded.

6.2 GPFS audited by a Registered Company Auditor

- Providers must have their GPFS audited by a Registered Company Auditor (RCA). Section 1281 of the *Corporations Act 2001* (Cth) provides that the Auditor-General of the Commonwealth, a state or a territory is taken to be an RCA. It is a provider's responsibility to ensure that their auditor is an RCA. One method of checking this is to perform a search on the [Australian Securities and Investment Commission's website](#) and click on 'Professional registers'. Company auditors will need to comply with all applicable auditor independence requirements in the *Corporations Act 2001*.

6.3 Audit requirements and alternative auditor

- The only exception to a GPFS and APCS being audited by an RCA is where approval has been given for an alternative auditor.
- The Secretary will not routinely approve a person who is not an RCA to audit financial reports. The Secretary must be satisfied with the qualifications and experience of the proposed alternative auditor. An application should be used to cover exceptional circumstances only. For instance, if a provider is not able to readily access the services of an RCA because they are in a rural/remote location where there are no RCAs; then they may request that the Secretary approve an alternative auditor who is not an RCA. Approval of an alternative auditor is at the discretion of the Secretary.
- Any requests for such an alternative auditor should be lodged together with the reasons why an RCA is not available. Providers can request an application form for an alternative auditor by [contacting Forms Administration](#). Please note, the department has 28 days in which to process any application for alternative arrangements, therefore any request for an alternative auditor must be made by 31 August.
- Obtain from the auditor (or the approved person) an audit opinion including whether the GPFS is in accordance with the applicable accounting standards and

whether the GPFS gives a true and fair view of the financial position and performance of the entity for the relevant financial year.

- The audit report must be signed and dated by the auditor before it is deemed complete and must be lodged with the financial report by the due date.

6.4 Government providers

If an organisation is a Registered Provider of residential aged care and is also a state or territory government, an authority of a state or territory or a local government authority then they are not required to submit a GPFS.

7 Residential Aged Care reporting

Residential aged care reporting includes:

- Residential aged care home Income and Expenditure Statement (data is linked from Income and Expenses forms)
- Residential aged care home Income
- Residential aged care home Expenditure
- Residential aged care home Income and Expenditure Statement Per Resident Per Day (data is calculated from other forms)
- Residential aged care Non-Recurrent Income and Expenses
- Residential aged care Balance Sheet
- Care Minutes Performance Statement
- Registered Provider Permitted Uses Reconciliation
- Financial Support Statement

7.1 Residential aged care reporting

The residential aged care forms within the ACFR should only include financial information related to residential aged care operations as defined under the Act. Financial information for other aged care operations such as Support at Home or flexible care, or independent living units for seniors is not to be included.

7.2 Report on all residential aged care services operated for all or part of the financial year

The ACFR and GPFS must report on all residential aged care services a provider operated for all or part of the financial year.

Residential aged care Income and Expenses

These forms must be completed for each aged care home operated by the Registered Provider and have been pre-populated to include the Service ID(s) that constitute the services to be included.

If there is no parent entity, the total residential aged care result must agree to the CSR residential segment result.

The residential aged care income form includes:

- Care Income
- Hotel Services Income
- Accommodation Income
- Finance Income
- Operational and Occupied Bed Days
- A question regarding how many residents are paying the Higher Everyday Living Fees / Additional Services Fees / Extra Services Fees

The residential aged care expenses form includes:

- Care expenses
- Labour worked hours – direct care
- Non-worked hours
- Direct Care Minutes (worked) Per Occupied Bed Day (calculated)
- Hotel Services Expenses
- Administration Expenses
- Accommodation Expenses
- Percentage allocation of administration expenses to care, hotel and accommodation

Staff costs need to be accurately allocated to the respective Care, Hotel, Accommodation and Administration sections.

Residential aged care Balance Sheet

This is the consolidated residential aged care segment Balance Sheet for all aged care homes operated by the Registered Provider.

The department has adopted the liquidity format balance sheet due to the treatment of refundable loans (accommodation bonds, refundable accommodation deposits and entry contributions) as current liabilities do not reflect the true liquidity of the Registered Provider as these liabilities are not likely to be repaid in the next 12 months.

If there is no parent entity, the total net assets must align to the CSR residential segment net assets.

The opening balance of the residential segment equity must align to the closing balance from the previous year ACFR.

The residential allocation for cash, financial assets, and the allocation of all other residual current assets should be included in the residential segment balance sheet under 'Other Assets'.

Care Minutes Performance Statement

A Care Minutes Performance Statement is being introduced in the ACFR 2025-26. This will include reporting of direct care minutes delivered, associated labour hours and costs, Registered Nurse coverage, and occupancy. This will not replace reporting in the QFR.

Providers will be required to engage an external registered auditor to complete an audit of their Care Minutes Performance Statement. This requirement applies to all residential aged care services, including specialised and non-specialised services, provided at all locations.

Further information is available at [Care Minutes Performance Statement | Australian Government Department of Health, Disability and Ageing](#)

Registered Provider Permitted Uses Reconciliation

The Permitted Uses Reconciliation does not form part of the APCS and therefore does not need to be audited as part of the APCS audit.

The aged care legislation defines the permitted uses of refundable deposits.

- For the period pre-1 November 2025, division 52N of the *Aged Care Act 1997* defines permitted uses and this is further regulated by Part 6 of the *Fees and Payments Principles 2014 (No 2)*.
- From 1 November 2025 onwards, section 310 of the *Aged Care Act 2024* defines permitted uses for refundable deposits, with further regulations outlined in the *Aged Care Rules 2025*. Permitted uses of accommodation bonds are outlined in section 287-101 of the Rules.

The Permitted Uses Reconciliation is intended to help providers determine if RAD/Bond monies have been utilised in accordance with the above legislation. A surplus or deficit reported in the reconciliation does not automatically imply compliance or non-compliance to prudential standards.

Financial Support Statement

A financial support statement is required if:

- the provider provides a residential care service; and
- the provider is not a State, a Territory, an authority of a State or Territory or a local government authority; and
- the provider is a subsidiary of another body corporate.

A financial support statement, for an approved provider, is a written/signed statement by the ultimate holding company that either:

- states that the ultimate holding company is willing and able, while the provider remains an approved provider, to provide any financial support to the provider that is needed in order to enable the provider to pay the debts of the provider
- states that the ultimate holding company is not willing and able, while the provider remains an approved provider, to provide such financial support to the provider.

Refer to the *Aged Care Rules 2025* for further details.

7.3 Government providers

All government residential aged care providers must complete the:

- Residential aged care home Income and Expenditure Statement (data is linked from Income and Expenses forms)
- Residential aged care home Income
- Residential aged care home Expenditure
- Residential aged care home Income and Expenditure Statement Per Resident Per Day (data is calculated from other forms)
- Residential aged care Non-Recurrent Income and Expenses
- Residential aged care Balance Sheet
- Care Minutes Performance Statement
- Registered Provider Permitted Uses Reconciliation

Government residential aged care providers do not have to complete the:

- Financial Support Statement

Residential aged care reporting FAQs

7.4 What are the administration expenses associated with Care, Hotel and Accommodation?

The ACFR definitions provide examples of administration expenses that need to be reported in the ACFR. The ACFR also asks providers to input proportions (%) that allocate out the total administration cost to the following categories:

- Care: Costs associated with administration of direct care, resident expenses, and consumables.
- Hotel: Costs associated with administration of catering, cleaning and laundry services.

7.5 Accommodation: Costs associated with administration of building occupation, maintenance, and interest.⁷What is the purpose of

apportioning our administration costs across Care, Hotel and Accommodation?

Providers need to allocate administration expenses to the residential aged care level and split this amount between Care, Hotel and Accommodation using a data-driven approach. This would take into consideration the underlying drivers of administration activity for the eight sub-categories listed under the “Residential (Expenses)” section. This data is used to support costing studies and subsequently Australian National Aged Care Classification (AN-ACC) pricing for the sector. Administration allocation percentages will continue to be collected at the entity/provider level and are not required at the service level.

7.6 Can the department provide an example of apportioning administration costs across Care, Hotel and Accommodation?

Below is an example of how insurance could be allocated between Care, Hotel and Accommodation.

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, Hotel or Accommodation, or a combination of these categories.
3. Allocate expenditure based on the assessment on Step 2. For example, a provider could attribute 100% of building and contents insurance cost to accommodation, whilst proportionally allocating professional indemnity insurance between Care, Hotel and Accommodation based on the employee expenses incurred in these categories.
4. Finally, once all administration costs are allocated out to Care, Hotel, and Accommodation, 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; however, we ask that providers allocate based on reasonable data-driven assumptions. For any questions, the residential aged care help desk can assist.

7.7 If a provider has a general ledger that does not allow for easy identification of certain expenses such as diversional therapists, nutritional supplements or incontinence supplies etc., can the expenses be reported together as one?

Where possible, the general ledger chart of accounts should be set up to be able to capture each expense category. If not, alternative processes will need to be used to separately identify expenses.

7.8 7Where do providers report income and expenditure for residential aged care sites that are either under construction or not yet operational?

If the sites are either under construction, or not yet operational, the assets should be reported as 'Capital Work in Progress' or within 'Property Plant and Equipment' in the residential balance sheet. The income and expenditure relevant to these offline facilities should be reported as 'Other' in the 'Residential Non-Recurrent income and expenses section of the ACFR.

Where the site is currently being used for a purpose outside of residential aged care according to the *Aged Care Act 2024*, that site, and its income and expenditure should only be reported at the Registered Provider level.

7.9 7If all the staff of the Registered Provider are employed by its related party entity, how should labour costs be reported in the ACFR?

If a provider does not directly employ their staff and the related party entity does, the provider should report it under employee staff costs. Agency staff reporting items capture the costs of engaging staff through an unrelated organisation.

If a management fee is paid to the related party for operational expenditure, including staff costs, this management fee should be split out to allocate costs to the relevant direct care categories. The actual management fee after these costs would be reported in administration expenses. As the entities are related, it is expected that there is visibility of operational costs incurred.

7.10 If an organisation has two facilities and all revenue and expenditure are recorded as one, is it acceptable to provide the data against one facility or are providers required to split them separately?

Data (e.g., income, expenses, and hours) for the co-located facilities should not be combined. It should be reported separately for every individual registered facility. The same data should not be duplicated across both registrations and should be reflective of what was incurred for that registered facility.

Labour Worked Hours – Direct Care

7.11 Should the direct care hours include contractor hours? (e.g., a podiatrist or specialist who comes to a site periodically)

The hours that contractors spend delivering care should be included in direct care hours. Hours of care should be requested on the invoices from contractors. If the invoice is not itemised by care type, an average time can be requested from the contractor for consultations and then the average can be applied to the number of client visits. The hours for a podiatrist would be captured under allied health.

7.12 In the section ‘Labour Worked Hours - Direct Care’, is training and leave hours included?

Labour worked hours for direct care should not include any leave or training hours. Leave and training hours is reported under non-worked hours. Leave without pay hours should not be included in non-worked hours.

7.13 Is worked hours the same as full time equivalent (FTE)?

No. Worked hours is different to FTE. Worked hours captures all the hours worked by staff to deliver care, while FTE is a unit to measure employed persons in a way that makes them comparable. The roster or payroll system should be used to gather hours worked.

7.14 If a direct care worker also performs other roles such as catering, laundry, and cleaning, does a provider need to apportion the percentage of direct care hours worked for the ‘Care hours’ reporting?

Yes, the worked hours should be apportioned to direct care hours based on the time spent by the employee on direct care vs non-care.

7.15 What is the difference between non-face-to-face direct care and virtual telehealth or on-call support?

Non-face-to-face direct care may include, for example, writing up care plans or organising a referral for an allied health service, attending multidisciplinary team meetings in relation to resident care. To count as care minutes this must be conducted on-site (i.e., working within the aged care service).

However, virtual telehealth/on-call support would include support by video/phone conference from someone (usually a nurse, allied health or medical practitioner) who is not on-site.

7.16 Should labour hours worked - direct care include outbreak staff hours?

Yes. Direct care hours should include all hours worked providing direct care, including where extra staff are brought in to support the operations of the home during an outbreak. From 2024-25 onwards the labour costs of extra outbreak staff should be reported in their relevant labour expenses – direct care category.

Bed days

7.17 How should ‘Operational Bed Days’ be calculated in the report?

Operational bed days represents the number of days beds were physically available to be occupied. It is not the number of beds.

For example, if there were 100 beds physically available for 11 months (334 days), and only 90 beds available in the last month (31 days), the calculation would be = $100 \text{ beds} \times 334 \text{ days} + 90 \text{ beds} \times 31 \text{ days} = 36,190$ available bed days.

7.18 If a resident departs at 10am on a certain day, is the bed considered an occupied bed day?

Each monthly payment statement lists the number of total full bed days that subsidies have been paid to the facility, please use these total full bed day numbers to tally up the number of occupied bed days for the financial year.

7.19 Is social leave over 29 days in a year included in the occupancy for the ACFR?

Yes. 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. The extra social leave over 52 days should not be included in occupied bed days in the ACFR.

Residents Paying Higher Everyday Living Fees/Additional Service Fees/Extra Service Fees

7.20 Why do I have to report the number of residents paying the Higher Everyday Living Fees / Additional Services Fees / Extra Services Fees?

With the introduction of the new Higher Everyday living fee from 1 November 2025 (which will replace the Additional Service and Extra Service fees from 1 November 2026), the Department wants to understand the number of residents exercising a preference to receive optional lifestyle services.

It should be noted that this is a point in time snapshot, with providers only required to report the total number of residents in their home paying these fees, as at the end of the financial year (30 June 2026).

7.21 What should be included in Higher Everyday Living Fees/Additional Service Fees/Extra Service Fees - staffing costs (non-agency)?

This expense item covers internal staff who are providing higher everyday living/extra services/additional services and proportioning costs (at the provider's discretion). Some examples for proportioning these expenses may include:

1. Kitchen staffing costs

Your home may have 40% of residents paying Higher Everyday Living/Additional/Extra Service fees for enhanced meal options. Therefore, this portion of the staffing costs could then be attributed to this expense line item, with

the remaining costs attributed to 'Hotel Services Expense -Catering Expense: Employee and Agency labour costs'.

2. Two care workers who take residents on a weekly 4-hour outing

Your home has a care worker who takes residents on a weekly 4-hour outing, specifically offered to those residents who are paying Higher Everyday Living/Additional/Extra Service fees. This portion of staffing costs could then be attributed to this expense line item, with the remaining staffing expenses reported at 'Labour Worked Hours – Direct Care' items.

7.22 How should we report Higher Everyday Living Fees/Additional Service Fees/Extra Service Fees - consumables and contracting?

Providers should include the cost of all consumables supplied proportioned as they relate to the delivery of Higher Everyday Living, Extra Services and Additional Services (at the provider's discretion).

This expense item covers instances where an aged care home has sub-contracted a third party to deliver services that relate to the offering of optional lifestyle services (Higher Everyday Living/Additional/Extra Services). For example, where a home has entered into a contract for an external entity to:

- deliver yoga classes
- provide a newspaper service
- provide TV streaming services

Care minutes performance statement

7.23 Will any funding be available for providers to pay for an external auditor to audit the care minutes performance statement?

It is expected that the external audit will be an additional cost for a provider. The cost of the external audit should be captured in 'Other Administration Costs'. Administration costs are taken into account when determining funding for providers.

7.24 Is this new requirement quarterly or only annual?

An external audit of the care minutes performance statement is only required annually.

7.25 Will care time reporting assessments still occur?

Care time reporting assessments conducted by the department will still occur, with less frequency. Previously, the department committed to all services being audited every three years, or 33% coverage. In future, reporting assessments will only be conducted over 10% of services each year.

7.26 Do these additional reporting and audit requirements relate to all providers or only MM1?

All residential aged care providers will be required to complete the Care Minutes Performance Statement and obtain an external audit over it.

7.27 Will the Department be advising of approved auditors for these statements?

All registered company auditors, including those currently engaged to perform your financial statement audit, are allowed to complete the audit.

7.28 Why do I have to resubmit care minutes and Registered Nurse data that has already been reported in the QFR and 24/7 reporting?

- The care minutes and Registered Nurse data needs to be aggregated into the one Care Minutes Performance Statement to enable the external auditor to provide one audit opinion about all of the data.
If the Care Minutes Performance Statement was not introduced, separate audit opinions would need to be sought on each of the four QFRs plus 24/7 reporting which would increase audit fees.
- As the ACFR is on a different IT platform to the QFR and 24/7 reporting, the department is not able to pre-populate the Care Minutes Performance Statement with data that has previously been reported.

8 Short-Term Restorative Care reporting

8.1 Information about STRC pre-1 November 2025

The Short-Term Restorative Care (STRC) Programme is a type of flexible care under the Aged Care Act 1997 that aims to reverse and/or slow 'functional decline' in older people and improve their wellbeing. STRC places were first allocated in February 2017.

All STRC places were allocated with conditions of allocation requiring the submission of financial reports. This requirement is reflected in Section 35(8) of the Accountability Principles 2014. The ACFR is the approved form through which these obligations are to be met.

If a provider operates two or more STRC services, their ACFR must cover all services in a single report.

8.2 Approach to reporting from 1 November 2025

From 1 November 2025, the Short-Term Restorative Care (STRC) Programme will transition to the new Support at Home program. STRC providers who delivered services up until 31 October 2025, must report income and expenses in “STRC Income and Expenditure Statement” in the ACFR 2025-26.

Providers who deliver the Support at Home program from 1 November 2025 must report income and expenses in a new “Support at Home Income and Expenditure Statement”.

Providers will need to attribute income and expenses received or incurred to the relevant program.

9 Home Care Packages Program and Support at Home program reporting

9.1 Approach to reporting from 1 November 2025

From 1 November 2025, providers delivering the Home Care Packages Program will transition to the new Support at Home program. Home Care providers who delivered services up until 31 October 2025, must report income and expenses in the “Home Care Income and Expenditure Statement” in the ACFR 2025-26.

Providers who deliver the Support at Home program from 1 November 2025 must report income and expenses in a new “Support at Home Income and Expenditure Statement”.

Providers will need to attribute income and expenses received or incurred to the relevant program. Please refer to the data definitions on the [department's website](#) before completing the Home Care and Support at Home sections of the ACFR.

Home Care Package Income and Expenditure Statement

The Home Care Package Income and Expenditure Statement includes:

- Income
- Expenses
- Labour worked hours
- Information from Consolidated Client Statement

Income and expenses attributed to the Home Care Packages Program in 2025-26 is to be completed at the total program level, rather than by aged care planning region.

Providers should not include financial information from other aged care operations such as residential aged care, CHSP services or any non-aged care services (e.g. NDIS) within the ACFR.

Support at Home Income and Expenditure Statement

The Support at Home Income and Expenditure Statement has been designed to align with the Service List and includes:

- Income
- Care Expenses
- Administration and Support Expenses
- Labour worked hours

9.2 Income reporting

- Income reporting in the ACFR aligns with the Support at Home Service participant contribution categories:
- Clinical Support Services
- Independence Support Services
- Everyday Living Services
- Restorative Care Pathway
- End of Life Pathway
- Assistive Technology and Home Modifications Scheme.
- There is a separate line item for income from Participant Top-ups and private clients.
- Grants such as the Support at Home Thin Markets (rural, remote and specialised) are to be reported as Other Income.
- Income reporting is at the total program level, reporting by Aged Care Planning Regions is not required.

9.3 Expense reporting

The ACFR includes detailed expense reporting for care (including labour and non-labour costs) and administration and support. Care expense reporting aligns with the Support at Home Service List.

Labour costs for direct care delivered by employees includes:

- Salaries and superannuation for:
 - Direct care
 - Staff travel to and from care recipient residences
 - Staff time completing administrative tasks / paperwork before and/or after a care recipient visit
- This expense item should also include the payment of following amounts:
 - Bonuses, incentive pay and commissions
 - Allowances and reimbursements

- Annual leave, long service leave and medical leave
- Leave provisions
- Termination payments, retirement payments and leave encashment
- Value of Fringe Benefits/salary sacrifice
- Uniforms and/or laundry reimbursements
- Staff training.

Do not include staff amenities, staff recruitment, agency staff, workers compensation premiums or payroll tax.

There is a new expense item for “Employee superannuation and on-costs” under “Administration and Support”.

There is a new expense item under “Other expenses” for “Participant top-ups and private clients”.

Care management labour costs are to be split by those undertaken by clinical staff and those undertaken by non-clinical staff.

More granular reporting of allied health expense items is required for six categories:

- Physiotherapist
- Occupational therapist
- Speech pathologist
- Podiatrist
- Dietetic are
- Other allied health

9.4 Labour Hours reporting

- Labour hours reporting includes direct care, care management, administration and support and non-worked hours.
- Labour hours reporting for direct care is aligned to the Support at Home Service List. This reporting is only for internal direct care – employee care staff and is not required for agency or brokered care staff.
- Care management labour hours are to be split by those undertaken by clinical staff and those undertaken by non-clinical staff.
- Non-worked hours reporting is only for internal direct care – employee care staff for leave and training.

9.5 Difference in financial reporting for Support at Home in QFR and ACFR

- There are differences in the way that providers of Support at Home will report their financial information in the QFR and ACFR in 2025-26.

- The new “Support at Home Income and Expenditure Statement” in the ACFR has been designed to align income and expense reporting with the Support at Home Service List categories.
- The QFR for 2025-26 will continue to reflect labour cost reporting by worker type, which has been used for Home Care Packages reporting. Reporting by Aged Care Planning Regions and labour hours has been removed. The QFR labour costs definitions have been updated to align reporting to the Support at Home service list.
- An example of the structure of the QFR Quarter 2 Support at Home Labour Costs form and ACFR Support at Home Income and Expenditure Statement can be found below.
- There are differences in what costs are included in the definition of labour costs in the QFR vs the ACFR. See below for an example of Support at Home labour costs and hours reporting QFR vs ACFR
- You are encouraged to review the QFR and ACFR non-uploadable templates in more detail, which are available on the department’s webpage.
- In future financial years, financial reporting for providers of Support at Home will be aligned between the two reports.

Example: Difference in expense reporting in QFR and ACFR for Support at Home

QFR Qtr 2 Support at Home Labour costs	ACFR Support at Home Income and Expenditure Statement																																																																																																																																																															
<table><tr><th colspan="3">Care Expenses</th></tr><tr><td colspan="3">Labour Cost - Internal Direct Care - Employee</td></tr><tr><td>Registered nurses</td><td></td><td>\$0.00</td></tr><tr><td>Enrolled nurses (registered with the NMBA)</td><td></td><td>\$0.00</td></tr><tr><td>Personal care workers (including gardening and cleaning)</td><td></td><td>\$0.00</td></tr><tr><td>Allied health</td><td></td><td>\$0.00</td></tr><tr><td>Other employee staff(employed in a direct care role)</td><td></td><td>\$0.00</td></tr><tr><td colspan="2">Total Labour Costs - Internal Direct Care - Employee</td><td>\$0.00</td></tr><tr><td colspan="3">Labour Cost - Internal Direct Care - Agency Care Staff</td></tr><tr><td>Registered nurses</td><td></td><td>\$0.00</td></tr><tr><td>Enrolled nurses (registered with the NMBA)</td><td></td><td>\$0.00</td></tr><tr><td>Personal care workers (including gardening and cleaning)</td><td></td><td>\$0.00</td></tr><tr><td>Allied health</td><td></td><td>\$0.00</td></tr><tr><td>Other Agency staff</td><td></td><td>\$0.00</td></tr><tr><td colspan="2">Total Labour Costs - Internal Direct Care - Agency Care Staff</td><td>\$0.00</td></tr><tr><td colspan="3">Sub-contracted or Brokered Client Services - External Direct Care Service Cost</td></tr><tr><td>Registered nurses</td><td></td><td>\$0.00</td></tr><tr><td>Enrolled nurses (registered with the NMBA)</td><td></td><td>\$0.00</td></tr><tr><td>Personal care workers (including gardening and cleaning)</td><td></td><td>\$0.00</td></tr><tr><td>Allied health</td><td></td><td>\$0.00</td></tr><tr><td>Other sub-contracted/brokered staff</td><td></td><td>\$0.00</td></tr><tr><td colspan="2">External Direct Care Service Cost - Sub-contracted or Brokered Client Services</td><td>\$0.00</td></tr><tr><td colspan="3">Sub-contracted or Brokered Client Services - Commission/Brokerage fee/Franchisee fee</td></tr><tr><td>Commission/Brokerage fee/Franchisee fee</td><td></td><td>\$0.00</td></tr><tr><td colspan="3">Labour Cost - Care Management</td></tr><tr><td>Wages and Salaries - Care Management Staff</td><td></td><td>\$0.00</td></tr><tr><td colspan="3">Labour Cost - 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Example: Support at Home labour cost and hours reporting QFR vs ACFR

	How to report in QFR from Qtr 2	How to report in new Support at Home Income and Expenditure Statement in ACFR 2025-26
Labour cost for a Personal Care Worker employee	<p>Labour Cost – Internal Direct Care – Employee</p> <ul style="list-style-type: none"> Personal Care Workers <p>for assistance with selfcare and activities of daily living, assistance with the self-administration of medication, continence management (non-clinical)</p> <ul style="list-style-type: none"> Other employee staff (employed in a direct care role) <p>for social support and community engagement, respite, transport, assistive technology and home modifications, domestic assistance, meals, nutrition</p> <p>Labour cost definition includes salaries and superannuation for:</p> <ul style="list-style-type: none"> direct care staff travel to and from recipient residences staff time completing administrative tasks / paperwork before and/or after a care recipient visit <p>This expense item should also include the payment of:</p> <ul style="list-style-type: none"> Bonuses, incentive pay and commissions Allowances and reimbursements Annual leave, long service leave and medical leave Leave provisions Termination payments, retirement payments and leave encashment Value of Fringe Benefits/salary sacrifice 	<p>Labour cost reporting is determined by the service provided</p> <p>e.g. personal care, social support and community engagement, domestic assistance etc</p> <p>Labour cost definition includes salaries paid to employees providing services that are in-scope on the Support at Home service list for the relevant item.</p> <p>This expense item should also include salaries for:</p> <ul style="list-style-type: none"> staff travel to and from participant's residences. staff time completing administrative tasks/paperwork before and/or after a participant visit. <p>Do not include superannuation or other employee on-costs, which are to be reported separately under Administration & Support Expenses (two separate items for 1. administration and non-care staff and 2. care staff. Please note that these items will also:</p> <ul style="list-style-type: none"> include the eight dot points in the left-hand side column commencing with bonuses, incentive pay and commissions, and maintain the exclusions

	How to report in QFR from Qtr 2	How to report in new Support at Home Income and Expenditure Statement in ACFR 2025-26
	<ul style="list-style-type: none"> • Uniforms and/or laundry reimbursements • Staff training. <p>Do not include staff amenities, staff recruitment, agency staff, workers compensation premiums or payroll tax.</p>	
Labour hours for a Personal Care Worker employee	Labour hours no longer need to be reported in the QFR	Labour hours reporting is for employee care staff only and is determined by the service being provided e.g. personal care, social support and community engagement, domestic assistance etc

9.6 Government providers

All government providers must complete the Home Care Packages Income and Expenditure Statement and the Support at Home Income and Expenditure Statement covering all of their home care and Support at Home services.

Support at Home reporting FAQs

9.7 Are Support at Home providers required to complete the 'Financial Support Statement'?

No. Registered providers of Support at Home services only are not required to complete the 'Financial Support Statement'.

9.8 Does the Home Care Packages and Support at Home Income and Expenditure Statement need to include DVA, NDIS or CHSP services?

No. DVA, NDIS and CHSP services information is only reported in the Consolidated Segment Report under the 'Community' segment.

9.9 Reconciling the Home Care Packages, STRC and Support at Home Income and Expenditure Statements to the Consolidated Segment Report and Registered Provider reporting

The sum of the 'Total Income' and 'Total Expenses' in the Home Care Packages, STRC and Support at Home Income and Expenditure Statements should match the Consolidated Segment Report's 'Support at Home' segment Income and Expenses if the provider does not have a parent entity.

If a provider only delivers the Home Care Packages Program, STRC and the Support at Home program the sum of the 'Total Income' and 'Total Expenses' in the Home Care Packages, STRC and Support at Home Income and Expenditure Statements should match the Registered Provider reporting.

Home Care Income and Expenditure Statement

9.10 If a provider has had some recipients transfer out prior to 30 June, and the Home Care Account Balance still shows these clients (due to the 70-day delay in the system updating), should the provider include those recipients' dollars in the Home Care Account Balance section for Unspent Funds?

Yes. The provider should include all recipients' amounts included in their Home Care Account Balance as at 30 June as these balances remained available to the provider for any claims and variations of claims within 60 days of departure.

9.11 When a new client transfers in from another provider what amounts do we include in the 'Funds Transferred in With New Clients' in the 'From Consolidated Client Statement' section?

The funds that have been transferred in should be at the total package level and include the amount that is held by Services Australia and the funds transferred over from the other provider. These amounts add to the 'Home Care Account Balance plus Unspent Package Funds Closing Balance' in the section.

9.12 If I have income or expenses received or due after 1 November 2025, where should I record these?

Providers will need to attribute income and expenses received or incurred to the relevant program.

Support at Home Income and Expenditure Statement

9.13 Why is the format of Support at Home reporting in the QFR and ACFR different in 2025-26?

The format for reporting labour costs in the QFR by type of worker has been continued from prior quarters. This quarterly data will be used by the department to monitor the new Support at Home program in the short-term as the more detailed data that will be collected in the ACFR for 2025-26 will not be submitted by providers until 31 October 2026.

The department understands that this reporting may be challenging for providers and does not expect that the sum of labour costs from the four QFRs to exactly match labour costs in the ACFR. The department will look to align the reporting in future years.

9.14 Where is the service list for each of the categories listed in the ACFR? Providers should refer to the Support at Home [service list](#). Further information on the Support at Home program can be found [here](#).

9.15 Why are we required to report information in the ACFR when the information is received by the Department through Billing data?

Billing information captures the hours and price of face-to-face services delivered. The information collected through the ACFR includes the full cost and hours of delivering the services, including e.g. travel time and administrative tasks.

9.16 What if a worker attends a participant's residence and completes a number of services on the services list including under clinical,

independence and everyday living services. How do I record these costs and hours?

The labour costs and hours should be apportioned according to the proportion of time spent on each of the services they perform during the one visit.

9.17 We employ both care workers that hold a Cert III, as well as care workers who do not yet have a Cert III (these workers only provide domestic assistance). For the purposes of the ACFR, are these workers covered under the 'Assistants in Nursing' category? Or is there another category covering these workers that only perform domestic assistance services.

Workers who perform services consistent with the "Nursing Assistant" service in the Support at Home Service List should be reported against that category. Workers who perform services in the Domestic Assistance service type (cleaning, etc) should be reported against that category. If the same worker completes different services, labour hours should be allocated to the service(s) they performed.

9.18 A lot of our part-time workforce is based on a minimum hours arrangement as part of their EBA (i.e. if the total time worked plus the travel is below the minimum, they'll get paid the minimum). How do we tackle this when reporting?

The minimum cost will need to be reported. If the worker was scheduled to perform domestic assistance services during their shift but did not meet the minimum hours arrangement, you should report this as a cost against domestic assistance.

9.19 We do not provide cars for our employees but rather provide a per-kilometre reimbursement. Is this categorised as a labour cost?

All motor vehicle costs including per-kilometre reimbursement associated with transport to and from a participant's residence (i.e. for non-patient transport services) should be reported against Motor Vehicle Expenses (excluding Participant Transport Service expenses) under Administration & Support expenses within the ACFR.

Employee salary costs associated with transport to and from a participant's residence should be reported as Labour Costs against the service or services being delivered to the participant.

9.20 Will the 'Consumables – Clinical Support Services' item cover anything that we are claiming under the Assisted Technology budget?

The AT-HM scheme will provide separate funding to older people to support them to access the products, equipment, and home modifications they require to meet their needs, as indicated in their aged care assessment. The [AT-HM List](#) sets out a

definitive list of the products, equipment, and home modifications that Support at Home participants can access through the AT-HM scheme. Many consumables, including continence support products (Clinical supports – Nursing Care – Nursing care consumables) will be available from the Support at Home service list. These products are not duplicated on the AT-HM List.

9.21 Do labour costs include employee superannuation and worker's compensation costs?

No. In the ACFR labour costs should only include the employee's salary. The amount of superannuation that is owed to an employee (along with other employee on-costs) should be reported against the "Superannuation & Employee On-Costs" expense items under Administration & Support expenses. This is to avoid having to apportion superannuation and on-cost expenses across multiple labour cost service list items.

Workers' compensation costs for all employees should be reported against the Workers Compensation Insurance expense item under Administration & Support expenses.

9.22 Where should I report meal services provided by organisations like Meals on Wheels or Light and Easy.

These costs should be reported under Everyday Living Services in the applicable Meal Delivery and Meal Preparation categories.

9.23 How should gardening and maintenance be reported?

Gardening and maintenance should be reported under the Everyday Living, Home Maintenance and repairs category.

9.24 If a Registered Nurse or Enrolled Nurse is providing clinical services as part of restorative care pathway and/or end of life pathway, how should these costs be reported?

These costs should be reported under the applicable staff category under the restorative care or end of life pathway.

9.25 How should labour costs for management and administration staff (including the CEO) of Support at Home providers be reported?

The labour costs of management and administrative staff (including senior management and director fees) should be included in "Labour Costs – Administration and non-care staff" under "Administration and Support Expenses".

An apportionment of administration costs from an organisation's corporate head office should be included in corporate recharge in the ACFR. Corporate recharge is not collected in the QFR but is collected in the ACFR.

9.26 What's the difference between agency, brokerage and franchise?

- Agency is a short-term solution to seek external provision of services that are usually delivered internally.
- Brokerage is an arrangement where the provider responsible for servicing participants selects someone external to their business to deliver specific services, however the provider is still usually in control of the care management and administration of Support at Home services.
- A franchise is a business arrangement where an entity (the franchisee) enters an agreement to pay an established aged care provider (the franchisor) for the use of their brand name and other intangibles. The franchisor usually has no direct involvement with the service delivery and is simply paid a royalty for their brand reputation.

9.27 What if a brokered allied health provider is not providing the required amount of detail in invoices?

The department encourages you to work with the allied health provider to explain the level of detail required on invoices to enable you to complete the Income and Expenditure Statement.

9.28 Can we charge the client for labour costs or administration co-ordination under the Assisted Technology and Home Modification Service List item?

We know that providers will incur administrative costs associated with the provision of assistive technology (AT) to older people, which is not included in care management. These activities, such as sourcing and ordering items, scheduling wrap-around services and managing quotes, will be compensated through the participant's AT funding tier. To prevent unreasonably high administration costs and to ensure most of a participant's AT funding goes towards the cost of items and wrap-around services, providers may charge up to 10% of the cost of the item or item bundle or up to \$500 (whichever is lower).

For the provision of home modifications (HM), coordination and project management activities incurred by the provider will be compensated through the participant's HM funding tier. Providers may charge up to 15% of the total quoted cost of the home modification, or up to \$1,500 (whichever is lower).

Subsidies for a provider's AT administration or HM coordination costs do not cover any care management tasks, business overheads or costs, marketing costs, or direct service charges (as per current HCP package management rules).

Labour Hours

9.29 Will labour hours for employees, agency staff and brokered staff (split out by service type) be required in the ACFR?

Labour hours for Support at Home agency and brokered staff will not be collected in the Support at Home Income and Expenditure Statement, however labour hours for employees (split by service type) will be collected.

Labour hours will also be collected for Care Management, Administration and Non-Care staff. Non-worked hours (for direct care – employee care staff and other employee staff employed in a direct care role) will also be collected in the ACFR.

9.30 Should travel time be included in non-worked hours?

No. Travel time to and from a participant should be included in labour costs and hours.

10 Annual Prudential Compliance Statement

Placeholder – further information to be provided.

11 Survey of Aged Care Homes

The Survey of Aged Care Homes (SACH) is only required to be completed by residential aged care providers and includes details of:

- Refundable Accommodation Deposits (RAD) and Daily Accommodation Payments (DAP) of new non supported permanent residents
- Refundable Accommodation Contributions (RAC) and Daily Accommodation Contributions (DAC) of new partially supported permanent residents.

Refundable Accommodation Deposits (RAD) and Daily Accommodation Payments (DAP) of new permanent residents – non-supported

- This section relates to payments for accommodation received from all non-supported permanent residents who entered the service during the financial year, including residents transferring from another aged care service.
- Information entered is for each new permanent resident admitted to this service in the financial year that paid, or agreed to pay a RAD, DAP, or a combination of the two (regardless of whether or not that amount has been paid).

- Do not enter any DAP information where a resident has agreed to pay for their accommodation wholly by a RAD and is being charged a DAP pending payment of the RAD. DAP information should only be entered for residents who have agreed to pay by a RAD/DAP combination or wholly by a DAP.
- If a resident changes their method of payment part way through the year, do not put in another entry in the spreadsheet. The payment method agreed to at the point of initial entry is considered adequate.
- For residents that receive a Government accommodation supplement, please complete the “Partially Supported” tab relating to accommodation payments for partially supported residents.

Refundable Accommodation Contributions (RAC) and Daily Accommodation Contributions (DAC) of new permanent residents – partially supported

- This section relates to contributions for accommodation received from all partially supported permanent residents who entered the service in the financial year, including by transfer from another aged care service.
- Information entered is for each new partially supported permanent resident admitted to the service in the financial year that paid a RAC or DAC, or a combination of the two (regardless of whether that amount has been paid).
- If a resident changes their method of payment part way through the year, do not put in another entry in the spreadsheet. The payment method agreed to at the point of initial entry is considered adequate.
- Where resident had multiple DAC amounts advised by Services Australia during the year, please enter the average DAC amount.
- There is no need to report on new fully supported residents. For non-supported residents please complete the “non-supported” tab relating to accommodation payments for non-supported residents.

11.1 Entering SACH data

SACH data is completed on the ACFR portal via a downloadable Excel spreadsheet containing three parts:

- the cover page
- non-supported tab
- partially supported tab.

The Excel spreadsheet is available to download once a provider has logged into the portal and begun to complete the form online.

Once they have finished entering the data into the spreadsheet, check for errors by scrolling to the right on each tab (each line should say “Complete” or “In Progress”).

When all data has been entered into the spreadsheet and there are no errors (check cover page for completeness), the complete file can be uploaded back into the portal on the same page that it was downloaded from.

Survey of Aged Care Homes FAQs

11.2 11 Providers are required to attach Independent Health and Aged Care Pricing Authority (IHACPA) approval documents for Agreed Accommodation Prices greater than the Maximum Amount, which is determined by the Minister under section 52G-3 of the Aged Care Act 1997 and through section 290 of the Aged Care Act 2024. Do providers exclude approvals provided by the Pricing Commissioner before IHACPA adopted its pricing responsibilities?

If a provider has an earlier approval from the Pricing Commissioner and it has not expired, and the provider has not already received re-approval from IHACPA, please attach the original approval from the Pricing Commissioner.

12 Building activity by residential aged care service

Part A: Completed building activity

Complete this part of the ACFR for any service for which any building or upgrade work was completed in the year ending 30 June 2026.

Part B: Building activity in progress

Complete this part of the ACFR for any service for which building or upgrading work was in progress at 30 June 2026.

Part C: Planned building activity

Complete this part of the ACFR for any service for which building or upgrading work was planned at 30 June 2026.

Building activity by residential aged care service FAQs

12.1 What is the definition of Upgrading ‘Structural Renovation or Refurbishment’?

Upgrading (structural renovation or refurbishment) in the ACFR is the renovation or refurbishment of an existing facility, including extensions to an existing building or reconstruction of part of a building. Those works are capital in nature and potentially result in an increase to the facility’s value.

This section does not include routine repairs and the maintenance of premises such as painting, plumbing, electrical work or gardening.