



Changes in financial reporting from 1 November 2025

Agenda

1. Approach to financial reporting in 2025-26

Kate Stewart – Director, Market Intelligence Branch

2. Changes from Quarter 2, Quarterly Financial Report (QFR) 2025-26

Kate Stewart – Director, Market Intelligence Branch

3. Changes to the Aged Care Financial Report (ACFR) 2025-26

Kate Stewart – Director, Market Intelligence Branch

4. Support at Home financial reporting in 2025-26

Jarrold Bowd - Director, Market Intelligence Branch

5. Questions and Answers

Approach to financial reporting in 2025-26

Kate Stewart

Market Intelligence Branch



Approach to financial reporting in 2025-26

From 1 November 2025

Aged care providers will transition from being an Approved Provider to a Registered Provider under the new *Aged Care Act 2024*

In 2025-26 aged care providers will complete:

QFR –

Quarterly Financial Report for **Quarter 1** 2025-26 *Due 4 November 2025*

Note: This is submitted as an Approved Provider

Quarterly Financial Report for **Quarter 2** 2025-26 *Due 14 February 2026*

Quarterly Financial Report for **Quarter 3** 2025-26 *Due 5 May 2026*

Quarterly Financial Report for **Quarter 4** 2025-26 *Due 4 August 2026*

Note: These are submitted as a Registered Provider

ACFR –

Aged Care Financial Report for **2025-26** *Due 31 October 2026*

Changes from Quarter 2, Quarterly Financial Report 2025-26

Kate Stewart

Market Intelligence Branch



Who needs to complete a Quarterly Financial Report (QFR) from Quarter 2, 2025-26 onwards?

- Registered providers delivering **residential aged care**, and/or **Home Care Packages Program / Support at Home program**, are required to submit a QFR from Quarter 2, 2025-26 onwards
- Registered providers delivering only the **Multi-Purpose Service Program**, and/or the **National Aboriginal and Torres Strait Islander Flexible Aged Care Program**, are also required to submit a QFR from Quarter 2 onwards, but will complete the food and nutrition reporting only
- For “YTD Financial Statements”, providers will report **one form as a Registered Provider** that covers the entire second Quarter
- Providers of the Home Care Packages Program which transition to the **Support at Home program** will be required to **complete one form**, that covers both one month of the Home Care Packages Program and two months of the Support at Home program. The form will be labelled as “Support at Home”.

Reporting requirements in the Quarterly Financial Report Quarter 2, 2025-26

Form Name	Data Collection Level	Residential Aged Care	Home Care Packages / Support at Home	MPS	NATSIFAC
Viability & Prudential Compliance Questions	Residential and Support at Home*	YES	YES	NO	NO
YTD Financial Statements	Registered Provider*	YES	YES	NO	NO
Residential Labour Costs and Hours	Service Level	YES	NO	NO	NO
Support at Home Labour Costs	Program level	NO	COSTS ONLY	NO	NO
Food and Nutrition Costs	Service Level	YES	NO	YES	YES

* except Government providers

What changes will be made to QFR Quarter 2 2025-26?

For all providers:

- Updated terminology and legislative references throughout the forms and the Declaration File to align with changes under the new Act

For example:

References to “Approved Provider” have been changed to “Registered Provider” and references to “Home Care” have been changed to “Support at Home”

With the introduction of the new Financial and Prudential Standards:

- The existing residential and home care liquidity questions have been removed from the “Questions – Residential Care” and “Questions – Support at Home” forms
- The liquidity and capital adequacy ratio calculations have been removed from the “Year to Date financial statement”

What changes will be made to QFR Quarter 2 2025-26? continued

For residential aged care providers:

- The removal of “Amortisation and Impairment of Bed Licences” expense item from the “Year to Date financial statement” form
- The removal of Bed Licences from the definition of Intangible Assets
- The renaming of “Available Bed Days” to “Operational Bed Days” throughout the QFR

These changes result from the change to allocating residential aged care places directly to older people from 1 November 2025

What changes will be made to QFR Quarter 2 2025-26? continued

For Support at Home providers:

- The removal of the home care business structure question from the “Questions – Support at Home” form
- The removal of Aged Care Planning Regions (ACPRs) from the “Support at Home Labour Costs” form

As ACPRs are no longer applicable under the new Act, instead providers will report financial information at the **total** Support at Home program level

- The removal of labour hours worked and non-worked hours from the “Support at Home Labour Costs” form. Providers will only be required to report on labour costs and hourly rates of pay (low, avg, high)
- The removal of gardening and maintenance from the Personal Care Workers definition in the “Support at Home Labour Costs” form. Costs related to these workers should be included in the “Other employee staff (employed in a direct care role)”
- Changes to the labour cost employee category definitions to align reporting to the Support at Home service list

QFR Support at Home labour cost reporting

Worker type	Service List item	
Registered nurses	<ul style="list-style-type: none"> Assessing, treating and monitoring clinical conditions Administration of medications Wound care, continence management (clinical) and management of skin integrity Education Specialist service linkage 	
Enrolled nurses (registered with the NMBA)	<ul style="list-style-type: none"> Assessing, treating and monitoring clinical conditions Administration of medications Wound care, continence management (clinical) and management of skin integrity Education Specialist service linkage 	
Personal care workers	<ul style="list-style-type: none"> Assistance with selfcare and activities of daily living Assistance with the self administration of medication Continence management (non-clinical) 	
Allied health	<ul style="list-style-type: none"> Aboriginal and Torres Strait Islander health practitioner Aboriginal and Torres Strait Islander health worker Allied health therapy assistant Counsellor or psychotherapist Dietitian or nutritionist Exercise physiologist Music therapist Occupational therapist Physiotherapist Podiatrist Psychologist Social worker Speech pathologist 	
Other staff (in a direct care role)	<ul style="list-style-type: none"> Nursing assistant Acupuncturist Chiropractor Diversional therapist Remedial masseuse Art therapist Osteopath Social support and community engagement Respite Transport Assistive technology and home modifications Home maintenance and repairs Domestic assistance Meals Nutrition 	

How to report using the Government Provider Management System (GPMS)

GPMS Approved Provider Portal

Access this portal to view information about your Approved Provider entity, as it existed under the *Aged Care Act 1997*, up to 31 October 2025. Here you can:

- View information about your organisation and personnel, as well as submit Approved Provider reporting:
 - Star Ratings
 - 24/7 Registered Nurse (RN) reports
 - Care Minutes Targets
 - Quality Indicator (QI) Program data
 - Provider Operations
 - Quarterly Financial Report (QFR) information
- Preview information before it is published for the next period:
 - Finance & Operations: Publication Preview
 - Star Ratings

[Log in to GPMS – Approved Provider](#)

GPMS Registered Provider Portal

Access this portal to view information about your Registered Provider entity, as it exists under the *Aged Care Act 2024*, from 3 November 2025. Here you can:

- View and maintain the information about your organisation
- Submit Registered Provider reporting:
 - 24/7 Registered Nurse (RN) report
 - Quarterly Financial Report (QFR)
 - Quality Indicator (QI) Program data

As GPMS is enhanced, additional applications will be introduced through future updates.

[Log in to GPMS – Registered Provider](#)

Which GPMS portal should you be using?

- Continue to use the GPMS Portal – Approved Provider for submission of your QFR Q1 2025-26, and resubmissions of prior reports
- Use the GPMS Portal – Registered Provider for submissions of your QFR Q2 2025-26 and future quarters, under new registered provider

For assistance with changes to GPMS from 1 November, please visit:

[Government Provider Management System \(GPMS\) | Australian Government Department of Health, Disability and Ageing](#)

Changes to the Aged Care Financial Report 2025-26

Kate Stewart

Market Intelligence Branch



Who needs to complete the Aged Care Financial Report 2025-26?

- Registered providers delivering **residential aged care** and/or the **Support at Home program** are required to submit an ACFR 2025-26
- Registered providers delivering the **Multi-Purpose Services Program**, will continue to complete the Annual Prudential Compliance Statement only in the ACFR 2025-26
- Providers who delivered the **Home Care Packages Program and/or Short-Term Restorative Care (STRC) Programme** up until 31 October 2025, are still required to report information in the ACFR 2025-26
- For most forms within the ACFR, providers will report one form as a Registered Provider for the entire financial year

Reporting requirements in the ACFR 2025-26

Form Name	Data Collection Level	Residential Aged Care	Home Care Packages / Support at Home	MPS	STRC
Consolidated Segment Report*	Parent Entity or Registered Provider	YES	YES	NO	NO
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 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 (SACH)	Program level	YES	NO	NO	NO
Residential Building Activity	Program level	YES	NO	NO	NO
General Purpose Financial Statements*	Registered Provider	YES	NO	NO	NO

* except Government providers

Reporting requirements in the ACFR 2025-26 (continued)

- For providers who deliver services under the **Home Care Packages Program, STRC Programme** and/or the **Support at Home program** there will be three separate Income and Expenditure Statements in the ACFR 2025-26
- Income and expenses received or incurred should be attributed to the relevant program

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

What changes will be made to the ACFR 2025-26?

Changes for all providers:

- Throughout the form, terminology and legislative references have been updated.
- The Declaration File has been updated to align with changes under the new Act

For example:

References to “Approved Provider” have been changed to “Registered Provider”

Changes for residential aged care providers only:

- The removal of data items and references to bed licenses and the renaming of “Available Bed Days” to “Operational Bed Days”
- A new [Care Minutes Performance Statement](#) (further guidance to be provided)
- An amended Annual Prudential Compliance Statement and Permitted Uses Reconciliation (to be advised)
- Amended data items in the “Survey of Aged Care Homes” form

What changes will be made to the ACFR 2025-26?

Changes for residential aged care providers only (continued):

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

- New “Higher Everyday Living Fee” and “Contribution to Hotelling Supplement” (Hotel Services Income)
- New “RAD Retention Reduction” (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”.
- 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”
- New “Staffing retention - travel costs” (for non-agency and agency) for travel-related expenses for direct care staff paid for by the provider, such as travel to and from the provider’s accommodation and a residential aged care home (other direct care expenses)
- 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

Support at Home financial reporting in 2025-26

Jarrold Bowd

Market Intelligence Branch



Key changes to Support at Home reporting

New “Support at Home Income and Expenditure Statement” in the ACFR 2025-26

- Income and expense reporting significantly re-designed and expanded to align with the Support at Home service list
- The new format aligns with claiming and monthly statements

Main differences to QFR reporting and the Home Care Packages Income and Expenditure Statement in the ACFR 2025-26:

- Focus on the service being delivered as opposed to the type of worker delivering the service
- Labour hours will be reported, but **only for internal direct care – employee care staff**
- More granular reporting of allied health expense items
- New expense line item added to Administration and Support costs for Employee superannuation and on-costs

Key changes to Support at Home reporting (continued)

New “Support at Home Income and Expenditure Statement” in the ACFR 2025-26

Consistent with QFR reporting:

- No Aged Care Planning Region reporting
- The definition for expense items will include salaries for:
 - Staff travel to and from a participant’s residence
 - Staff time completing administrative tasks/paperwork before and after a participant visit.
- The definition of non-worked hours has been updated to only include non-worked hours for direct care – employee care staff (RN, EN, PCW and other employee staff)

Key changes to Support at Home reporting (continued)

Income reporting in the ACFR 2025-26:

- New template aligns with Support at Home Service participant contribution categories:
 - Clinical Support Services
 - Independence Support Services
 - Everyday Living Services
 - Restorative Care Pathway
 - End of Life Pathway, and
 - Assistive Technology and Home Modifications Scheme.
- Moves away from single line-item reporting of Commonwealth subsidies and supplements to now be split across six participant contribution categories.
- 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) 2025-26 are to be reported as **Other Income**.

Income
Clinical Support Services
- Commonwealth Subsidies and Supplements
Independence Services
- Commonwealth Subsidies and Supplements
- Participant Contributions
Everyday Living Services
- Commonwealth Subsidies and Supplements
- Participant Contributions
Care Management - Clinical, Independence & Everyday Living Services
Restorative Care Pathway
- Commonwealth Subsidies and Supplements
- Participant Contributions
- Care Management
End of Life Pathway
- Commonwealth Subsidies and Supplements
- Participant Contributions
- Care Management
Assistive Technology & Home Modification Scheme
- Commonwealth Subsidies and Supplements
- Participant Contributions
- Provider Administration and Co-ordination
Participant Top-Ups and Private Clients
Other Income
Total Income:

Key changes to Support at Home reporting (continued)

Expense reporting in the ACFR:

- Expanded expense categories to align with the Support at Home Service List.
- Employee superannuation and on-costs is a new expense line item added to Administration and Support.
- Separate expense item under Other care expenses for participant top-ups and private clients.
- Care management costs split between restorative care pathway, end of life pathway and where not covering one of the two i.e. excludes care management related to restorative care pathway and end of life pathway.
- Whilst expenses cover internal direct care – employee care staff, internal direct care – agency care staff and external direct care – sub-contracted or brokered client services, labour hours will be reported for **internal direct care – employee care staff only**.

Example: Support at Home labour costs reporting QFR vs ACFR

	How to report in QFR from Quarter 2	How to report 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 for assistance with selfcare and activities of daily living, assistance with the self administration of medication, continence management (nonclinical) Other employee staff (employed in a direct care role) for social support and community engagement, respite, transport, assistive technology and home modifications, domestic assistance, meals, nutrition <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 Uniforms and/or laundry reimbursements Staff training. <p>Do not include staff amenities, staff recruitment, agency staff, workers compensation premiums or payroll tax.</p>	<p>Labour cost reporting is determined by the service provided 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

Example: Support at Home labour 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 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.

Key changes to Support at Home reporting

Allied health reporting in the ACFR

- Providers will be asked to break down allied health expenses and hours against the following six categories:
 - Physiotherapist
 - Occupational therapist
 - Speech pathologist
 - Podiatrist
 - Dietetic care, and
 - Other allied health.
- Strong sector demand for granular allied health data.
- Brings Support at Home closer to alignment with residential aged care in terms of allied health reporting

Data quality: Home Care Packages Program reporting

Home Care Income and Expenditure Statement

- Allocate income and expenses accurately in the Home Care Packages Income and Expenditure Statement in the ACFR 2024-25 and 2025-26
- In the ACFR 2023-24:
 - a high number of providers reported 100% of their income against care items (either direct care or sub-contracted services)
 - some providers reported less than 5% of their income against care
- Some providers don't report income and expenditure against care management or package management despite publishing on My Aged Care the fortnightly rates they charge

Home Care Package (HCP) Income & Expenditure Statement 2024-25				
	Total Home Care	Centrally Held	Aged Care Planning Region 1	Aged Care Planning Region 2
Income				
◦ Direct Care Services	\$0.00		\$0.00	\$0.00
- Domestic	\$0.00		\$0.00	\$0.00
- Nursing	\$0.00		\$0.00	\$0.00
- Allied Health	\$0.00		\$0.00	\$0.00
- Other	\$0.00		\$0.00	\$0.00
◦ Sub-contracted Services	\$0.00		\$0.00	\$0.00
- Domestic	\$0.00		\$0.00	\$0.00
- Nursing	\$0.00		\$0.00	\$0.00
- Allied Health	\$0.00		\$0.00	\$0.00
- Other	\$0.00		\$0.00	\$0.00
◦ Care Management Service Fees	\$0.00		\$0.00	\$0.00
◦ Package Management Service Fees	\$0.00		\$0.00	\$0.00
◦ Other Income	\$0.00		\$0.00	\$0.00

Further information and available support

Eleanor Browne

Assistant Secretary

Market Intelligence Branch





Financial Reporting Help Desks for Aged Care Providers

Aged Care Financial Report

Resources regarding the ACFR are available on the department's website to support providers with their submissions.



Quarterly Financial Report

Resources regarding the QFR are available on the department's website to support providers with their submissions.



If you have technical questions about GPMS or the QFR application

My Aged Care Service Provider Assessor Helpline

Can support with:

- Assigning user access
- Logging into GPMS
- Accessing the QFR application on GPMS



1800 836 799

If you have questions about completing the QFR & ACFR

Forms Administration Help Desk

Can support with:

- Submission related questions
- Re-opening the portal for resubmissions
- General reporting queries



(02) 4403 0640



health@formsadministration.com.au

If you have questions about your specific financial reporting data

Financial Reporting Operations Team Help Desk

Can support with:

- Submission related questions
- Support at Home financial reporting questions
- Changes to reporting from 1 November 2025 questions



ACFRQFRQueries@Health.gov.au

If you have questions about residential direct care reporting and data quality checks

Residential Care Help Desk

Can support with:

- Residential Labour Costs & Hours reporting questions
- Care Minutes reporting questions
- Residential data quality check questions



QFRACFRHelp@health.gov.au

Business advice and capability support

Business and Workforce Advisory Service (BWAS)

- Residential and Home Care/Support at Home providers can apply for free, independent and confidential advice to improve their operations.
- Rapid, strategic, tailored and designed to help providers review their operations
- Provides advice on business management, financial strategies, workforce challenges, and aged care reform transition/implementation.

Service Development Assistance Panel (SDAP)

- SDAP provides free professional support to aged care service providers located in rural and remote (MM4-7) areas or who provide care to First Nations peoples.
- Panel members – qualified and experienced professionals – work with your service to improve the way you deliver and administer aged care to
- To address challenges including financial management, business planning and reform transition/implementation

For further
information on BWAS



health.gov.au/bwas

For further
information on SDAP



health.gov.au/sdap

Questions





Thank you

- Please scan this QR code to complete a short survey to provide feedback about this webinar.





agedcareengagement.health.gov.au



Phone **1800 200 422**
(My Aged Care's free call phone line)