



Australian Government

Department of Health, Disability and Ageing



Quarterly Financial Report

User Guide and Frequently Asked Questions

(Quarter 1 2025-26)

Contents

1. General	3
2. QFR Changes	10
3. Viability and Prudential Compliance Questions	11
4. YTD Financial Statements	12
5. Residential Labour Costs and Hours	15
6. Home Care Labour Cost and Hours	21
7. Residential Food and Nutrition Costs	24

1. General

Purpose of this guide

This guide is designed to help approved providers (providers) of residential aged care and home care complete their Quarterly Financial Report (QFR). In case of any inconsistencies between this guide and the QFR portal, the portal should be the source relied on for setting out provider responsibilities.

The frequently asked questions (FAQs) are incorporated in each section of this document along with guidance on completing the QFR.

Background

The QFR was introduced as part of broader initiatives to improve financial reporting and strengthen prudential compliance for approved aged care providers. Information reported assists the Government to monitor and support providers. This helps minimise the risk of business failure and protects older people in Australia from potential disruptions to their care.

Reporting responsibilities

The QFR includes the following sections:

1. Viability and Prudential Compliance Questions
2. YTD Financial Statements
3. Labour Cost and Hours
4. Food and Nutrition Costs

In addition, Outbreak Management Expenses are included in the 'Residential Labour Cost and Hours' section and have been separated out in the reporting requirements to provide clarity on reporting responsibilities.

The table below outlines the reporting requirements by provider type:

Section Name	Data Collection Level	Provider Type			
		Residential Care	Home Care	MPS*	NATSIFAC*
Viability and Prudential Compliance Questions	Segment	YES	YES	NO	NO
YTD Financial Statements	Approved provider	YES	YES	NO	NO
Labour Costs and Hours	Service level	YES	YES	NO	NO
Outbreak Management Expenses	Service level	YES	NO	NO	NO
Food and Nutrition Costs	Service level	YES	NO	YES	YES

*Flexible Care – Multi-Purpose Service providers (MPS providers) and National Aboriginal and Torres Strait Islander Flexible Aged Care (NATSIFAC) providers are required to complete the Food and Nutrition financial report only.

Providers who solely deliver Commonwealth Home Support Programme (CHSP) services do not have to submit a QFR.

State and territory government providers are not required to complete the Viability and Prudential Compliance Questions and the YTD Financial Statements.

Submission dates

Submission due dates are legislated. The QFR is due to the department within 35 days after the end of each quarter. Providers have 45 days to submit quarter two reporting to accommodate December and January public holidays.

The dates of submission are outlined in the table below:

Quarter	Reporting period	Date of submission	Number of days
Quarter 1 (2025-26)	1 July 2025 to 30 September 2025	4 November 2025	35 days
Quarter 2 (2025-26)	1 October 2025 to 31 December 2025	14 February 2026	45 days
Quarter 3 (2025-26)	1 January 2026-31 March 2026	5 May 2026	35 days
Quarter 4 (2025-26)	1 April – 30 June 2026	5 August 2026	35 days

QFRs submitted after the due date may impact Star Ratings.

There is no legislative authority to grant an extension to the QFR due dates.

The Aged Care Quality and Safety Commission (ACQSC) monitors compliance with lodgement timeframes. It will take formal compliance action where other regulatory approaches, such as reminders and cautioning of providers, does not result in timely lodgement.

It is recommended providers complete their QFR at least two weeks prior to the submission date to ensure a smooth process and identify any errors or issues early on.

Completing the QFR

Providers are required to submit their QFR through the [Government Provider Management System \(GPMS\)](#). There is an excel template for quarter 1 2025-26 data requirements on the department [QFR resources webpage](#) to provide guidance on the data that is collected. This template should not be uploaded to the QFR and is provided as a guide only.

The QFR must be completed and submitted at the Integration ID level, previously known as NAPs ID. Each approved provider is required to complete one QFR every quarter. Various sections are required to be completed at the service level Residential Aged Care Service (RACS) ID. The [reporting responsibilities](#) table outlines each approved providers reporting requirements.

The QFR cannot be submitted using the ABN of the provider.

The QFR does not need to be audited. However, legislative requirements dictate that the QFR must be signed by:

- a director of the body corporate (if the provider is a body corporate that is incorporated under the *Corporations Act 2001*); or a member of the provider's governing body (in any other case); or
- one of the approved government provider's key personnel who is authorised by the government provider to sign the report.

This helps ensure the accuracy of information provided through the QFR and increases oversight of approved providers' financial position.

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

Non-compliance with reporting obligations

Providers have responsibilities under the Aged Care Act 1997 and associated Principles to report certain information to the department and the ACQSC. This includes providing statements on financial and prudential matters.

Where a provider fails to meet reporting obligations, the ACQSC will consider a range of escalating regulatory actions. Depending on the nature and extent of the non-compliance, this may involve engaging with a provider via telephone/email, issuing a notice requiring the production of information, or taking enforceable regulatory action.

The ACQSC maintains records of providers' compliance with reporting requirements. This is considered in conjunction with other performance information, including quality of care, to determine the provider's overall risk profile and inform the ACQSC's response to the non-compliance issue(s). The approach taken will be proportionate and risk-based.

The ACQSC considers factors such as:

- the frequency and timeframe of the non-reporting
- the consequences of the non-reporting
- whether the provider has advised ACQSC or the department (where relevant) of the reporting delay, provided a reasonable explanation for the delay and has a reasonable plan to comply with the requirement and ensure ongoing compliance.

Questions and feedback

A helpdesk function managed by Forms Administration on behalf of the department is available to providers to answer technical/accounting queries via phone on **(02) 4403 0640** and email health@formsadministration.com.au. Providers are to have their Integration ID ready when contacting Forms Administration.

If providers need assistance completing the Residential and Home Care Labour Costs and Hours section of the QFR, please email QFRACFRHelp@health.gov.au.

Definitions, guides, template definitions, frequently asked questions and webinar material are available on the [department's website](#).

If providers require assistance with technical issues logging into GPMS, please contact the My Aged Care service provider and assessor helpline on **1800 836 799**, Monday to Friday (8am to 8pm) and Saturday (10am to 2pm) local time across Australia.

Other resources

There are additional resources provided on the department's website to help assist providers complete the QFR. These include:

- The [Dollars Going to Care \(DGTC\) – Residential Labour Cost FAQs](#) assists providers to understand how finance and operations information is published on the My Aged Care website.
- There is a separate frequently asked questions document for specific sections included in the Residential Care Labour Cost and Hours, which can be accessed on the [QFR Resources webpage](#). The specific sections that are not included in this user guide and FAQs are:
 - Care Expenses (including Labour Costs – Direct Care)
 - Labour Worked Hours – Direct Care
 - Bed Days
 - Direct Care Minutes (worked) per Occupied Bed Day
- In addition to these resources, the following documents are also available:

[Residential Labour Cost and Hours Checklist](#)

[Guide to Accruals Recording for Invoices for Labour Costs and Hours Reporting](#)

- The [GPMS troubleshooting guide](#) assists providers resolve issues that may be encountered while submitting a QFR.

General FAQs

1 Does the QFR replace the Aged Care Financial Report (ACFR)?

No. The QFR is in addition to the ACFR.

2 Is the reporting format of the QFR similar to the ACFR?

Not all sections of the QFR replicate the ACFR. For example, the 'YTD Financial Statement' is collected at the approved provider level in the QFR but at the Parent Entity level in the ACFR. The 'Viability and Prudential Compliance' and the 'Food and Nutrition' sections are not collected in the ACFR.

The residential and home care 'Care Labour Costs and Hours' section is designed to resemble the ACFR (with minor differences). Key differences include:

- Allied health is broken up into specific professions in the QFR but not the ACFR.
- 'Other direct care expenses', such as work cover and payroll tax are not reported in the 'YTD Financial Statement' section in the QFR.
- Providers are not required to report on detailed residential expenses relating to hotel services, administration, or accommodation in the QFR.

Outbreak management expenses are collected in the QFR for residential aged care providers.

3 Does the QFR need to match the ACFR?

No. The four quarters of data does not need to add up to the ACFR. Data for the residential/home care 'Labour Cost and Hours' and 'Food and Nutrition Cost' sections need to only cover the three months of the reporting period and is not to include journals to fix prior period errors. The year-to-date values reported in the quarter 4 QFR income 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 recognises that the QFR may not perfectly match data reported in the ACFR.

4 Is a QFR required for providers that have more than one location/company offering services (but not consolidated for tax)?

The QFR is required to be submitted at the approved provider level for each Integration ID.

5 If a provider has exited or entered the market in the quarter do they need to report?

Yes. If a provider has exited the market in the quarter, they must still report in the QFR for that quarter. If a new provider has entered the market in that quarter, they must report in the QFR for that quarter.

6 If a provider has sold their business during the quarter to a new business, who is required to report in the QFR?

If a provider has sold or transferred their service to another provider during the reporting period, both the selling and acquiring providers must report in the QFR for that period.

7 Is the QFR a cumulative report?

YTD Financial Statements are reported on a year-to-date basis.

The 'Viability and Prudential Compliance' section is point in time, reflecting the viability situation at the time of reporting.

All other sections should be completed for that quarter only.

8 Why do small operations have to report in the same way as large organisations?

Reporting requirements are consistent across all providers, irrespective of their size, to ensure accountability and transparency of how Government funding is being used.

9 Does the QFR application have an upload function?

Yes, an upload function is available to upload service level data.

The upload files need to be downloaded and completed each quarter, as the services attached to each approved provider could change from quarter to quarter. There is a separate upload page for each section of the QFR for each provider. This means that there would be four excel files which would need to be uploaded into the portal (services/planning regions are listed as columns within the excel sheet).

10 If an error has been detected after report submission, should a correction be added to the following quarter?

As the data in 'YTD Financial Statements' section is year to date, any error can be self-corrected in the next QFR. However, as data in the 'Labour Costs and Hours' and 'Food and Nutrition Costs' sections is for the quarter only, providers should notify the helpdesk of any changes. Please do not post adjustment journals for an earlier quarter in the current quarter's submission for the 'Labour Cost and Hours' and 'Food and Nutrition Costs' sections. This will distort the actual expenditure and hours for the current period.

11 When there is no change to data since the last QFR, do I have to submit it again?

Each QFR is a stand-alone reporting period and requires information to be submitted. If there is no change to an individual data item from the previous quarter, the information still needs to be submitted for the current quarter. If the provider did not provide any care and services during the quarter, please inform Forms Administration of this via email health@formsadministration.com.au or phone (02) 4403 0640.

12 What is the timeframe for changes to QFR reporting in line with the introduction of the new Aged Care Act?

The new Aged Care Act will be introduced on 1 November 2025, which is partway through the Quarter 2 2025-26 QFR reporting period. This will also coincide with the introduction of the Support at Home program.

Providers will receive further guidance as soon as practical.

Home care

13 What does home care refer to?

For the purpose of the QFR and ACFR, home care refers to the Home Care Packages Program. CHSP should be reported in the Community Column of the 'YTD Financial Statements' section.

Providers who solely deliver CHSP services do not have to submit a QFR.

14 For a home care provider that does not provide residential care services, do they need to complete the QFR?

Yes. The QFR is to be completed by all residential aged care, home care, MPS and NATSIFAC providers. However, as not all sections of the QFR are applicable to all

providers, providers only see the sections of the QFR that they are required to complete. In this case, the provider can only see and complete the sections applicable to home care, if they are a home care provider that does not provide residential care. The reporting requirements for each provider is included in the [reporting responsibilities](#) section of this document.

15 Will the QFR be required for the new Support at Home (SaH) program?

Yes. Financial reporting requirements for home care providers will be updated as required to align with the Support at Home program. QFR changes will be communicated to providers prior to the first reporting period under the new Support at Home program, once policy aspects of the Support at Home program are finalised. The Support at Home program will be introduced from 1 November 2025.

2. QFR Changes

Changes for Quarter 1 2025-26 are restricted to definitions. They are:

- An update to the definition of Salary and Employee Benefits expense item in the YTD Financial Statements to reflect that staff training and development should be included.
- An update to the definition of residential and Home Care non-worked hours to reflect that only EN, RN and PCW worker categories (and other direct care staff for Home Care) should be included.
- An update to the Home Care labour costs and worked hours definitions for employees, agency staff and sub-contracted and brokered staff to clarify the inclusion of staff travel to and from care recipient residences and time spent completing administrative tasks/paperwork before and/or after a care recipient visit.
- An update to Speech Pathologist definitions in the Food and Nutrition section to reflect that costs should only cover hours related to food, nutrition and the dining experience.

3. Viability and Prudential Compliance Questions

The QFR includes viability and prudential compliance questions for residential and home care providers. The department and the ACQSC use responses to these questions as forward-looking indicators to identify providers with viability and prudential concerns. Early identification of emerging financial viability issues allows the department and the ACQSC to proactively work with providers to support their compliance and help address financial risks.

Providers' engagement with the department assists:

- the assessment of challenges and risks to providers' viability
- the identification of options or strategies available to providers that could reduce viability risks
- the monitoring of progress, outcomes of government support and actions that providers may put into effect.

If providers have both residential and home care services, they need to complete both Q&A worksheets for residential aged care and home care separately. The department and the ASQSC look at viability concerns at the segment level (residential and home care separately) as well as at the provider/group level.

Viability and Prudential Compliance FAQs

16 If a residential or home care provider is facing financial stress but their parent entity is not, are they to confirm difficulty even though solvency is not an issue?

Financial stress is considered at the service and provider level. Additional comments could be added in the end column to indicate that solvency is not a concern at the provider level.

17 Under the residential care questions, how is the minimum liquidity amount calculated?

Minimum liquidity is not calculated as part of the 'Viability and Prudential Compliance' section. The 'Viability and Prudential Compliance' section asks if minimum liquidity has fallen below the level that was reported in the Annual Prudential Compliance Statement, which is submitted as part of the ACFR. A provider's minimum liquidity amount is included in their Liquidity Management Strategy.

18 Does "unable to refund RADs in the statutory timeframe" include RADs not refunded due to clerical oversight/error, or just RADs not refunded due to liquidity issues?

Include all instances of being unable to refund RADs in the statutory timeframe and include an explanation in the comments. Comments provide context to understand whether there are viability concerns, or if it was due to error.

4. YTD Financial Statements

The YTD Financial Statements section includes an income statement and balance sheet at the approved provider level. This is segmented into residential care, home care, community, retirement living and other categories, similar to the ACFR. Cash, financial assets and equity are only collected as a total and not required to be segmented. Financial information is used by the department and the ACQSC to understand sector performance.

YTD Financial Statements FAQs

19 Is the layout of the 'YTD Financial Statements' section in the QFR the same as the ACFR?

Yes. However, the QFR needs to be completed at the approved provider level, unlike the ACFR which is at the ultimate parent entity level.

20 How are central corporate recharges treated when reporting at the approved provider level?

In the 'YTD Financial Statement' section, management fees should include corporate recharges (the apportionment of administration costs from the organisation's shared administration services and/or corporate head office).

Allocation Across the Various Segments

21 What is the purpose of doing an allocation between the various business segments at the balance sheet level?

Both residential aged care and home care providers are required to segment their income statement and balance sheet to complete the 'YTD Financial Statement' section. The department acknowledges that providers may need to make reasonable estimations for some data items. This requirement is similar to what providers have already done in the Consolidated Segment Note in the ACFR, however, at the approved provider level.

22 What do providers include in the 'Community' column of the YTD financial statements?

Residential aged care and home care providers that also provide CHSP, Department of Veteran Affairs (DVA) and other non-aged care community services including National Disability Insurance Scheme (NDIS), children services and other community services, are required to include financial information relating to those operations in the 'Community' column of the 'YTD Financial Statement' section.

23 What is intended to be reported in the column titled ‘Other’ in the income statement?

If the existing segmentation/columns are not adequate to cover all care related services the provider offers, the ‘Other’ column is to be used to report unclassified items. For example, if the provider operates a hospital, or a shopfront, it would be included in “Other”.

24. Does the Veteran’s Supplement need to be included in the ‘Community’ column?

If the Veteran's Supplement is provided in residential care settings, then it should be reported in the ‘Residential’ column. If support for Veterans is through other DVA support programs outside residential care, it should be reported in ‘Community’.

25. Where should providers report financial information relating to mental health services?

Mental health services provided under the umbrella of the residential aged care should be reported in the ‘Residential’ column. However, if the services are provided in isolation outside residential or home care, they should be reported in the ‘Community’ column.

26. If NDIS services are provided by an aged care provider through the same legal entity, do they need to be reported in the ‘Community’ column?

Yes, NDIS services need to be reported in the ‘Community’ column.

27. Where do providers allocate retirement village assets/liabilities and profit and loss?

Under the ‘Retirement’ category in the ‘YTD Financial Statement’ section.

28. Does the QFR require information on income and expenditure on services brokered to other providers as well as self-funded (private) care recipients? Is this information reported under the home care segment?

Home care income and expenditure should cover Home Care Package (HCP) care recipients, private care recipients that meet the age requirements for home care (persons 65 years of age or older (50 years or older for those who identify as an Aboriginal or Torres Strait Islander person)), brokered services for HCP care recipients and age eligible private care recipients with other providers.

This information should be reported under the home care segment. Income and expenditure relating to services provided to care recipients on other government programs such as the NDIS/CHSP should be excluded. This is consistent with the way in which the Home Care Income and Expenditure Statement within the ACFR is completed.

29. If HCPs are a component of the business and don’t have a separate balance sheet, do providers report on the organisation's balance as a whole or estimate the components which are home care related only?

Both residential aged care and home care providers are required to segment their income statement and balance sheet to complete the 'YTD Financial Statement' section. The department acknowledges that some providers may need to make reasonable estimations for some data items.

Ratios

30. Are all resident liabilities classified as current liabilities for the purpose of calculating ratios?

As the QFR does not differentiate between current and non-current liabilities, total liabilities are used in the calculation of the liquidity ratio. The liquidity ratio is calculated using $(\text{Cash and Cash Equivalents} + \text{Financial Assets}) / (\text{Total Liabilities} - \text{Lease Liabilities} - \text{Refundable Resident Loans Receivable})$.

31. Should ratios be calculated at the entity level or at the consolidated organisational level?

Ratios in the 'YTD Financial Statement' section are automatically calculated by the system at the total approved provider level.

Unspent Funds – Home Care

32. Do home care providers insert the balance of total unspent funds?

Yes. The balance of unspent funds held by the provider (funds held by provider) should be entered into the 'YTD Financial Statement' section. Home Care Account funds held by Services Australia are not to be reported in the QFR.

5. Residential Labour Costs and Hours

The 'Residential Labour Cost and Hours' reporting section in the QFR captures service-level direct care related labour expenses and hours. This is broken down into care types including registered nurses, enrolled nurses, and personal care workers. Assistants in nursing are considered personal care workers for the purposes of direct care reporting.

The department uses this information to inform costing studies for the Australian National Aged Care Classification (AN-ACC) funding model, which aims to better match funding to resident needs.

Care hours, in conjunction with other qualitative information, are also used to inform Star Ratings for individual aged care services. Star Ratings are published on My Aged Care, providing simple 'at-a-glance' information on residential aged care services. Star Ratings are based on:

- five quality indicators
- service compliance ratings
- consumer experience
- nursing and personal care minutes

Failure to submit a QFR, or to submit by the due date, is likely to result in the system applying 'no' rating and will display 'No rating available'. This will also result in the service having no overall Star Rating.

There is a separate frequently asked questions document for specific sections included in the 'Residential Care Labour Cost and Hours', which can be accessed on the [QFR Resources webpage](#).

The specific sections that are not included in this user guide and FAQs are:

- Care Expenses (including Labour Costs – Direct Care)
- Labour Worked Hours – Direct Care
- Bed Days
- Direct Care Minutes (worked) per Occupied Bed Day

Hourly Rates of Pay

The department collects hourly rates of pay for workers to monitor wages in the sector and understand how these rates compare to minimum award rates, measure the impact of Fair Work Commission decisions, and identify compliance issues.

Providers are required to report hourly rates of pay for workers. This includes the 'lowest', 'average', and 'highest' hourly rates of pay for registered nurses, enrolled nurses, personal care workers/assistants in nursing, and other direct care (HCP providers only).

Lowest and Highest Hourly Rates

For lowest hourly rates, providers should report the lowest standard/base gross hourly rate for a full-time and part-time adult worker (or equivalent) that is directly employed by the organisation.

For highest hourly rates, providers should report the highest standard/base gross hourly rate for a full-time and part-time adult worker (or equivalent) that is directly employed by the organisation.

The rates should be the standard hourly rate only and do not include any on-costs, penalty rates, casual loadings, superannuation contributions, service pricing, tax deductions or other additional costs that may be associated with the worker.

Providers must not include agency staff in the highest or lowest hourly rates. If the organisation only engages agency staff for an occupation, they should report the QFR data as zero.

Average Hourly Rates

Providers should report the average hourly rate based on the standard/base gross hourly rates of pay, by occupation, for workers directly employed by the organisation. Providers should use a simple formula to calculate the average without weighting for hours worked.

For example, for a provider employing three registered nurses at hourly rates of \$50/hour, \$50/hour and \$65/hour, the average will be $(\$50 + \$50 + \$65)/3 = \$55/\text{hour}$.

The total number of hours worked by each employee will not impact this calculation. This average should not include any on-costs, penalty rates, casual loadings, service pricing or other additional costs such as agency fees.

Should a worker be paid on mixed rates (not including casual), then the lowest of the mixed rates should be considered for the lowest hourly rates. Conversely, if applicable, the higher of the mixed rates should be considered for the highest hourly rates. Reporting is confined to base wage rates only.

Providers reporting may include part-time staff if they directly employ them as permanent part-time staff.

Hourly Rates of Pay FAQs

33 What are common errors identified in the hourly rates of pay data?

The department has identified a range of reporting errors made in the hourly rates of pay data. These include, but are not limited to:

- Data entry errors, for example, workers being paid \$4/hour or \$500/hour
- Reporting below minimum award rates
- Reporting inclusive of on-costs, penalty rates, and casual loadings

- Reporting of agency fees

34 Are the highest, average and lowest wage rates based on the last pay period or the rates that we have paid in the last pay period?

The lowest, average and highest wage rates are based on the last pay period of the quarter.

35 Should a provider include wage rates for casual employees, who are directly employed?

No. All current wage rates (lowest, average, and highest) compare base wage rates. The base wage rates do not include on-costs, penalty rates, casual loadings, superannuation contributions, service pricing, tax deductions or other additional costs that may be associated with the worker. The exclusion of data for casual employees in the QFR is to simplify reporting and enable comparison of base wage rates.

36 Should agency workers and contractors brokered in from other agencies be included in wage rate reporting?

No. Reporting is confined to base wage rates only. The base wage rates do not include any on-costs, penalty rates, casual loadings, superannuation contributions, service pricing, tax deductions or other additional costs that may be associated with the worker. Therefore, providers are to exclude agency staff or contractors brokered in from other agencies in this reporting.

Providers typically engage these workers by paying an agency fee, which includes other costs over and above the ordinary hourly rates of pay earned by the worker. Agency costs are captured in QFR in the 'Residential Labour Costs and Hours' section under the heading, 'Agency Staff Cost – Direct Care Detail'.

Should providers engage agency workers, these should be treated in one of two ways in the hourly rates of pay data fields:

- Report the hourly rates of pay for directly employed workers only as per the above guidance; OR
- If a provider only engages agency workers for a particular occupation, report the hourly rate of pay as \$0 (zero).

37 How does the hourly wage rate data differ to the Direct Care Labour Cost?

The hourly rates are the standard/base gross hourly rates of pay and does not include on-costs (such as superannuation, leave, allowances, etc.), whereas 'Direct Labour Costs' include all on-costs for engaging staff.

38 What is the best way to report Surge Workforce Team hours?

Surge Workforce Team hours provided by the department should be included in the 'reported hours of care delivery'. As costs are covered by the department there is no corresponding expenditure. This may result in a data validation query. If providers

receive an email query regarding this expenditure, please respond to the query in the given time, to confirm the use of surge workforce/financial assistance.

39 How will the department improve hourly wage rates data collection?

The department encourages all providers to familiarise themselves with this guidance document and the data definitions to ensure accuracy and quality. Providers must submit correct information as part of the QFR data collection, particularly given that this information will be published on My Aged Care.

The department may contact providers with outlier data to confirm whether their hourly rate of pay information is correct. The lower threshold is based on the national minimum award rates, and the higher threshold is set well above the highest rates for national awards.

Outbreak Management Expenses

The 'Outbreak Management Expenses' section in the QFR is intended to capture the total amount of outbreak prevention and management expenses and is not limited to just direct care expenses.

Only residential aged care providers need to report Outbreak Management Expenses.

The costs for preparing and managing outbreaks should be reported. This includes the costs for preparing for and managing outbreaks of gastroenteritis, influenza, respiratory syncytial virus (RSV), and other infectious diseases. All on-costs must be included in the total costs for the prevention and management of outbreaks.

Note that the values reported in this section of the QFR are independent of the care labour costs and are not required to add to a total with the care labour costs. Do not reduce the care labour expenses by the amounts reported in the 'Outbreak Management Expense' section.

A disease outbreak is defined as the occurrence of cases of disease in excess of what would normally be expected in a defined community, geographical area or season. For example, the National Guidelines for the Prevention, Control and Public Health Management of Outbreaks of Acute Respiratory Infection (including Influenza) in Residential Care Facilities outline that an outbreak should be declared if 2 or more residents test positive for influenza within a 72-hour period.

Outbreak Management Expenses FAQs

40 Can outbreak management costs be reported as a single figure per residential aged care service rather than split between the individual outbreak related lines on the QFR template?

No. It is important that services report their outbreak management expenditure broken down by the line items in the QFR. This ensures the department has a clear understanding of the ongoing financial impact of managing outbreaks.

41 What are Infection Prevention and Control Lead (IPC) expenses?

Within the outbreak management subcategories are expenses associated with IPC Leads. IPC Lead expenses refer to the IPC Lead's time to observe, assess and report on infection prevention and control, and to assist with developing procedures and providing best practice advice.

For more information, please refer to the QFR definitions published on the [department's website](#).

42 If providers are unable to provide Outbreak Management Expense data, what risk is there to the provider concerning the Aged Care Outbreak Management Support supplement?

The department will not seek to recover funding paid under the supplement if it is not expensed on eligible outbreak costs. However, the department will monitor residential aged care expenditure associated with the supplement through the QFR, and will use this data, along with other information, to inform future supports for outbreak management, including the supplement.

Further information on outbreak management supports for the aged care sector is available on the department's website at: [Government support for providers and workers](#).

43 When providers report outbreak management costs, does it include extra costs for staff cases as well as residents?

Yes, these should generally be included under employee and agency labour costs under outbreak management costs.

44 Can training be included as a preventative cost for outbreak management (e.g. Infection prevention and control training)? Are other preventive measure costs included in the outbreak management costs?

All outbreak management costs are to be reported in the QFR regardless of whether an outbreak has occurred. This includes expenses related to planning for and managing outbreaks. These are essential components of effective outbreak management. Waste management, cleaning and laundry costs are to be reported under Preventative Measures costs, if they stem from planning for or managing outbreaks. Infection prevention and control training, including refresher courses are to be reported under IPC lead costs.

45 Outbreak management is done at a different level with our state government health organisation. How should relevant providers allocate some of that expenditure against the residential aged care facilities?

Some state and territory government health organisations cover all costs related to Outbreak Management as part of overall spending on aged care services. If this applies to you, apportion the costs to the aged care segment based on the underlying cost drivers. For example, a provider could distribute cleaning costs based on the average staff time spent cleaning the aged care service compared to other parts of the health organisation. We collect this to understand if the health organisation has additional costs to manage outbreaks in the aged care service.

6. Home Care Labour Cost and Hours

The 'Home Care Labour Cost and Hours' section is similar to the '[Residential Labour Cost and Hours](#)' section and collects information on the direct care costs and hours delivered in home care.

Information is collected at the Aged Care Planning Region level, similar to the ACFR.

Home Care Labour Cost and Hours FAQs

46 For home care providers, do labour costs include care workers providing home cleaning or just clinical and personal care?

Labour costs include care workers providing gardening, cleaning and domestic assistance. Depending on how the worker was engaged, they should be included in 'Labour Cost - Internal Direct Care - Employee' or 'Sub-contracted or Brokered Client Services - External Direct Care Service Cost'. They should be categorised as personal care staff.

47 Does the brokerage agency need to complete the 'direct cost' section for home care providers who use third party organisations to provide direct care services?

No, the brokerage agency does not need to be done, to complete the QFR. It is the approved provider's responsibility to collect adequate information from brokering agencies to enable the completion of the relevant sections of the QFR. All costs need to be split into the relevant categories in the form.

48 If providers receive and process invoices for physio and podiatry (which are recorded directly against the HCP funds account in the balance sheet with no income or expense posting in the income statement), should this be considered as sub-contracted direct care?

Yes. Direct care services delivered by another organisation or agency would be considered sub-contracted or brokered client services. Noting that all income and expenses are to be reported in the income statement in the QFR in accordance with the AASB standards.

49 How are the hours and costs for management and administration staff in home care (including CEO) captured?

The provision of administrative work relating to HCP recipients (including senior management and director fees) should be included in 'Administration and Support Costs' even if provided by centralised head office staff under the 'Centrally Held' column.

The apportionment of administration costs from the organisation's administration cost centre and/or corporate head office which cannot be allocated to 'Administration and Support Costs' should be included in corporate recharge in the ACFR. Corporate recharge is not collected in the QFR but is collected in the ACFR.

50 If labour hours are actual hours and not paid hours, how can HCP providers match payments in the QFR with hours?

The home care 'Care Labour Costs and Hours' has an additional item called 'Non-worked Hours' at the bottom of the home care hours section to allow for paid (non-worked) hours to be completed. This should be used to provide leave and training hours. All other labour hours reported should be actual worked hours.

51 Should the 'Agency Staff' section include details of third-party providers (e.g. a care recipient has a physio session with an outside therapist and charges it to their HCP)?

The expenditure should be disclosed in the 'Sub-Contracted or Brokered Services – External Direct Care Service Cost' section as the service has been brokered by the provider for the person receiving care.

52 What is required to be shown on the 'External Hours – Sub-contracted/Brokered' line?

The 'External Hours – Sub-contracted/Brokered' line includes the total amount paid to sub-contractors/brokered agencies for the delivery of services. For labour worked hours, include total worked hours and do not include leave and training.

53 Do HCP providers need to ask agencies to break down their invoices to determine hours worked versus fees?

Hours worked should not be impacted by the agency's fee. Providers should be able to report on the direct care hours worked by agency care staff

The agency fee is generally reflected in the agency labour cost. It does not need to be provided separately.

54 Do HCP providers code case managers by their discipline?

'Wages and Salaries - Care Management Staff' should include salaries and superannuation paid to care management staff (employee involved in managing care for the care recipients). If it is a hybrid role, where direct care is also being provided by the care manager, it should be apportioned to the relevant roles (registered nurse, enrolled nurse, personal care staff etc).

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

The definitions for franchise, brokerage and agency are as follows:

- 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.
- Brokerage is an arrangement where the provider responsible for servicing packages 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 the HCPs.
- Agency is a short-term solution to seek external provision of services that are usually delivered internally.

56 How do HCP providers report paid worker travel time between care recipients?

Providers are to include their staff travel hours in both Labour Costs and Labour Worked Hours.

57 When an approved HCP provider brokers a service from another approved provider, which provider reports the care minutes?

Care minutes must be reported by the approved provider who received the funding on behalf of their care recipient(s). If the approved provider is not directly providing \ care, the broker service providing the care must report the correct hours back to the approved provider.

58 Are HCP providers required to submit by government planning region, or use internal business structures to define planning area?

The 'Home Care Labour Costs and Hours' section of the QFR should be completed at the Aged Care Planning Region (ACPR) level. The QFR has a separate, labelled column for each provider's ACPR.

7. Residential Food and Nutrition Costs

The Australian Government introduced reporting on food and nutrition in July 2021 as a requirement to receive the 2021 Basic Daily Fee (BDF) supplement.

In October 2022, the BDF supplement was rolled into the AN-ACC funding model. Food and nutrition reporting was consequently rolled into the QFR.

Food and Nutrition Costs FAQs

59 Are allied health labour costs and hours replicated across other segments of the QFR or are they only inputted into one of the tabs?

Speech pathologist and dietetic care is collected in both the 'Residential Care Labour Cost and Hours' and the 'Food and Nutrition' sections. In the 'Residential Care Labour Cost and Hours' section, speech pathologist entries incorporate many different types of services. However, in the 'Food and Nutrition' section, speech pathologist entries only cover costs and hours relating to food, nutrition and the dining experience, therefore final figures will differ between these two sections.

Labour costs and hours entered for dietetic care in the 'Food and Nutrition' section will prefill the 'Residential Care Labour Cost and Hours' section.

60 What is the difference between internal delivery costs and external supplier delivery costs?

Internal delivery costs relate to internal catering, such as the cost of delivery for food and ingredients to the facility to be used for internal catering. It is anticipated that external supplier delivery charges i.e., delivery charges associated with external contracts, will be included within the external contract cost and they will be unable to be separated.

61 Are Regional Hospitality Managers hours/wages included in Food and Nutrition Costs?

If the hours for the Regional Hospitality Manager relates to food, nutrition and/or dining then they should be recorded in the QFR. If they relate to multiple services, then the hours should be split accordingly across the services.

62 Does 'Food and cooking ingredients – other' exclude non-edible catering costs?

Non-edible catering costs, such as cutlery, are not reported through food and nutrition reporting in the QFR. 'Food and cooking ingredients – other' refers to edible cooking ingredients which are generally pre-prepared or processed. The differentiation for 'fresh' and 'other' is made using the GST classification. For more information, please see the Food and Nutrition reporting 'Explanatory Notes' available on the [department's website](#).

63 Where does the cost for 'thickeners' go? (These are additives so that people can eat and drink without choking).

The cost for 'thickeners' goes under 'Oral Nutrition Supplements'. 'Thickeners' are commercial products which assist residents on texture modified diets to drink fluids safely.



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



Visit **agedcareengagement.health.gov.au**

A helpdesk function managed by Forms Administration on behalf of the department is available to providers to answer technical/accounting queries via phone **(02) 4403 0640** and email health@formsadministration.com.au.

If providers need assistance completing the 'Residential and Home Care Labour Costs and Hours' section of the QFR, please email QFRACFRHelp@health.gov.au.

For translating and interpreting services, call **131 450** and ask for My Aged Care on **1800 200 422**.

To use the National Relay Service, visit **nrschat.nrscall.gov.au/nrs** or call **1800 555 660**.