



# Guide to changes to financial reporting from 1 November 2025

Version 2.0

## Overview

From 1 November 2025, Approved aged care providers will transition to being Registered Providers under the *Aged Care Act 2024* (new Act). Providers delivering the Home Care Packages Program and Short-Term Restorative Care (STRC) Programme will also transition to the new Support at Home program.

From a financial reporting perspective, the 1 November 2025 commencement date is:

- one month into the Quarterly Financial Report (QFR) Quarter 2 2025-26 reporting period; and
- four months into the Aged Care Financial Report (ACFR) 2025-26 reporting period.

Even though the *Aged Care Act 1997* and the new Act are both relevant legislation within the QFR Quarter 2 and ACFR 2025-26 reporting periods, providers will be required to complete only one QFR and one ACFR for the relevant reporting period. Providers will be required to complete the reporting under their new Registered Provider structure.

For a small number of providers, the transition from Approved Provider to Registered Provider will involve a change in organisational structure. In these circumstances, we encourage providers to consider how this will impact your financial reporting. The Department of Health, Disability and Ageing (the department) is available to assist providers if required.

There are changes to financial reporting for providers who deliver residential aged care, the Home Care Packages Program, STRC and the new Support at Home program. Financial reporting requirements for providers of the Multi-Purpose Services Program (MPSP), and the National Aboriginal and Torres Strait Islander Flexible Aged Care (NATSIFAC) Program will not change.

Providers are encouraged to review the resources available including the QFR Quarter 2 and ACFR 2025-26 non-uploadable templates, definitions, guidance and frequently asked questions available on the department's website at [Aged care provider reporting | Australian Government Department of Health, Disability and Ageing](#). The department will continue to update and communicate information about financial reporting throughout the 2025-26 financial year. Further information about assistance available for financial reporting is provided at the end of this guide.

Providers requiring additional assistance to better understand their business and financial operations, including their financial reporting obligations, can access support through department funded advisory and capability building programs. These programs can provide valuable support to providers who identify business or financial issues through the reporting process. Further information is available at [Financial viability and capability support for aged care providers | Australian Government Department of Health, Disability and Ageing](#)

This document provides guidance on:

- Quarterly Financial Report Quarter 2, 2025-26
- Aged Care Financial Report 2025-26
- Support at Home financial reporting 2025-26
- Financial reporting help

## Quarterly Financial Report (QFR) Quarter 2, 2025-26

### Who needs to complete a QFR

- If you are a Registered Provider delivering residential aged care and/or the Home Care Packages Program/Support at Home program, you are required to complete a QFR from Quarter 2, 2025-26 onwards.
- If you are a Registered Provider delivering MPSP and/or NATSIFAC, you are also required to complete a QFR from Quarter 2, 2025-26 onwards but will complete the food and nutrition reporting only.
- Each Registered Provider is required to complete one QFR each quarter.

### QFR reporting requirements

- For the “YTD Financial Statements”, providers will report one form as a Registered Provider that covers the entire Quarter 2.
- 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 Labour Costs”.

The table below outlines reporting requirements in the QFR:

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

Form Name	Data Collection Level	Residential Aged Care	Home Care Packages/Support at Home	MPSP	NATSIFAC
Food and Nutrition Costs	Service level	YES	NO	YES	YES

\* Government providers of residential aged care and/or the Support at Home program are not required to complete the Viability and Prudential Compliance Questions or the YTD Financial Statements.

## Changes to the QFR

- The QFR has been updated to align with the commencement of the new Act and Support at Home program.
- For all providers, these changes include:
  - Updated terminology and legislative references throughout the forms and Declaration File. 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 the “Questions – Support at Home” forms
    - the liquidity and capital adequacy ratio calculations have been removed from the “Year to Date financial statement”
- For providers of residential aged care, these changes include:
  - the removal of “Amortisation and Impairment of Bed Licences” expense item from the “Year to Date financial statement”, the removal of Bed Licences from the Intangible Assets definition and the renaming of “Available bed days” to “Operational bed days” throughout the QFR. These changes are resulting from the change to allocating residential aged care places directly to older people from 1 November 2025
- For providers of Home Care Packages Program/Support at Home program, these changes include:
  - 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 reporting from the “Support at Home Labour Costs” form. Providers will only be required to report on labour costs by worker type and the lowest, average and highest wages rates in the QFR.
  - 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 all labour costs definitions to align reporting to the Support at Home service list

## Use of Government Provider Management System (GPMS) to submit QFR

- Providers will continue using GPMS – Approved Provider Portal for submission of QFR Quarter 1 2025-26 and resubmissions of QFR Quarter 1 2025-26 and prior.
- Providers will use the new GPMS – Registered Provider Portal for submission of QFR Quarter 2 2025-26, under their new Registered Provider.
- For further assistance with changes to GPMS from 1 November 2025, please visit [Government Provider Management System \(GPMS\) | Australian Government Department of Health, Disability and Ageing](#)

## Aged Care Financial Report 2025-26

### Who needs to complete an ACFR

- 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 MPSP, you 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 STRC up until 31 October 2025, are still required to report information in the ACFR 2025-26.
- Each Registered Provider is required to complete one ACFR.

### Reporting requirements

- For most forms within the ACFR, providers will report one form as a Registered Provider for the entire financial year.

The table below outlines the reporting requirements in the ACFR 2025-26:

Form Name	Data Collection Level	Residential Aged Care	Home Care Packages / Support at Home	MPS	STRC
<b>Consolidated Segment Report*</b>	Parent Entity or Registered Provider	<b>YES</b>	<b>YES</b>	NO	NO
<b>Registered Provider Reporting (Income and expenditure, balance sheet, cash flow) *</b>	Registered Provider	<b>YES</b>	<b>YES</b>	NO	NO
<b>Movement Schedules*</b>	Registered Provider	<b>YES</b>	NO	NO	NO
<b>Residential Care Reporting (Income and expenditure, balance sheet, Care Minute Performance Statement)</b>	Program or Approved Residential Care Home level	<b>YES</b>	NO	NO	NO

Form Name	Data Collection Level	Residential Aged Care	Home Care Packages / Support at Home	MPS	STRC
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	Approved Residential Care Home level	YES	NO	NO	NO
Residential Building Activity	Approved Residential Care Home level	YES	NO	NO	NO
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 Report, 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 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 the Home Care Packages Program, STRC 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
<b>Support at Home Income and Expenditure Statement</b>	Program level	NO	NO	<b>YES</b>

## Changes to the ACFR

- The ACFR has been updated to align with the commencement of the new Act and Support at Home program.
- For all providers these changes include:
  - Updated terminology and legislative references throughout the forms and Declaration File. For example, references to “Approved Provider” have been changed to “Registered Provider” and references to “Home Care” have been changed to “Support at Home”
- For providers of residential aged care, these changes include:
  - The removal of “Amortisation and Impairment of Bed Licences” expense items, the removal of Bed Licences from the Intangible Assets definition and the renaming of “Available bed days” to “Operational bed days” throughout the ACFR. These changes are resulting from the move to allocating residential aged care places directly to older people from 1 November 2025.
  - 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 – to reflect 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:
    - A new sub-category at the bottom of the form has been added to report expenses related to the delivery of High Everyday Living / Additional Services / Extra Services (note these were previously proposed to be reported under “Hotel Expenses”). The two items are:
      - “Higher Everyday Living/Additional Service/Extra Service – staffing costs (non-agency)”
      - “Higher Everyday Living/Additional Service/Extra Service - consumables and contracting”.
    - Two data items have 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.
- Updates to labour expense definitions to include the labour cost of staff attending training
- The definition of "non-worked hours" has been updated to clarify:
  - only direct care worker employees (Registered Nurses, Enrolled Nurses and Personal Care Workers/Assistants in Nursing) are included
  - all paid leave hours (such as annual, long service or personal/carer's leave) and paid training hours for employees are to be included
  - that agency staff non-worked hours are to be excluded.
- o 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. As this requirement is effective from 1 November 2025, the 2025-26 Statement will cover the period from 1 November 2025 to 30 June 2026. Providers will report care minutes and care expenses for quarters 3 and 4 only and 24/7 registered nurse data for the 8 months from November 2025.

More information about the new Statement can be found here [Care Minutes Performance Statement | Australian Government Department of Health, Disability and Ageing](#)

With the commencement of the new Act and associated Rules on 1 November 2025, the APCS and Permitted Uses Reconciliation have been updated to enable providers to report compliance with both the old and new legislative requirements. Providers should ensure they read each question carefully to understand whether the question covers the old legislation, the new legislation or both.

More information about the 2025-26 APCS is provided on the [department's website](#).

Additional and amended data items in the "Survey of Aged Care Homes" form.

- For providers of the Home Care Packages Program these changes include the removal of Aged Care Planning Regions from the "Home Care Income and Expenditure Statement". Instead, providers will report financial information at the total Home Care Packages Program level.
- For providers of STRC there are no changes.
- For providers of the Support at Home program there is a new "Support at Home Income and Expenditure Statement" that aligns income and expense reporting to the Support at Home Service List.

### **Use of Forms Administration portal to submit ACFR**

- Providers will continue using the [Forms Administration portal](#) to submit the ACFR 2025-26.

### **Support at Home financial reporting QFR vs 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.

## Income reporting

### QFR

- There is no detailed income information reported in the QFR.

### ACFR

- 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 grant (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.

## Expense reporting

### QFR

- Expense reporting in the QFR is primarily for labour costs and will continue to reflect labour cost reporting by worker type (Registered Nurse, Enrolled Nurse, Personal Care Worker, allied health, other), which has been previously used for Home Care Packages reporting.
- The QFR labour costs definitions have been updated to align reporting to the Support at Home service list (see table below).
- Reporting is at the total Support at Home program level.

### ACFR

- 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.
- 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 care
- Other allied health
- Reporting is at the total Support at Home program level.

## **Labour Hours reporting**

### **QFR**

- There is no labour hours reporting in the QFR.

### **ACFR**

- 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.

## **Difference in financial reporting for Support at Home in QFR and ACFR**

- 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 and definitions 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 Quarter 2 Support at Home Labour costs	ACFR Support at Home Income and Expenditure Statement																																																																																																																																							
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<b>Sub-contracted or Brokered Client Services - Commission/Brokerage fee/Franchisee fee</b>																																																																																																																																								
Commission/Brokerage fee/Franchisee fee		\$0.00																																																																																																																																						
<b>Labour Cost - Care Management</b>																																																																																																																																								
Wages and Salaries - Care Management Staff		\$0.00																																																																																																																																						
<b>Labour Cost - Administration &amp; Support</b>																																																																																																																																								
Wages and Salaries - Administration & Non-Care Staff		\$0.00																																																																																																																																						
<b>Total Labour Cost and External Direct Care Service Cost</b>		<b>\$0.00</b>																																																																																																																																						
<b>Independence Services</b>																																																																																																																																								
<b>Personal Care</b>																																																																																																																																								
Labour Costs - Internal Direct Care - Employee Care Staff	\$0.00																																																																																																																																							
Labour Costs - Internal Direct Care - Agency Care Staff	\$0.00																																																																																																																																							
Labour Costs - External Direct Care - Sub-contracted or Brokered Client Services	\$0.00																																																																																																																																							
<b>Social Support and Community Engagement</b>																																																																																																																																								
Labour Costs - Internal Direct Care - Employee Care Staff	\$0.00																																																																																																																																							
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<b>Therapeutic Services for Independent Living</b>																																																																																																																																								
Labour Costs - Internal Direct Care - Employee Care Staff	\$0.00																																																																																																																																							
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Labour Costs - External Direct Care - Sub-contracted or Brokered Client Services	\$0.00																																																																																																																																							
<b>Respite</b>																																																																																																																																								
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Labour Costs - Internal Direct Care - Agency Care Staff	\$0.00																																																																																																																																							
Labour Costs - External Direct Care - Sub-contracted or Brokered Client Services	\$0.00																																																																																																																																							
<b>Transport</b>																																																																																																																																								
Labour Costs - Internal Direct Care - Employee Care Staff	\$0.00																																																																																																																																							
Labour Costs - Internal Direct Care - Agency Care Staff	\$0.00																																																																																																																																							
Labour Costs - External Direct Care - Sub-contracted or Brokered Client Services	\$0.00																																																																																																																																							
Motor Vehicle Expenses (Participant Transport Services only)	\$0.00																																																																																																																																							
<b>Consumables - Independence Services</b>	\$0.00																																																																																																																																							
<b>Total Independence Services Expenses</b>	<b>\$0.00</b>																																																																																																																																							
	<p>This example is only of independence services.</p>																																																																																																																																							

**Example: Support at Home labour cost and hours reporting QFR vs ACFR**

	<b>How to report in QFR from Quarter 2</b>	<b>How to report in new Support at Home Income and Expenditure Statement in ACFR 2025-26</b>
<p><b>Labour cost for a Personal Care Worker employee</b></p>	<p>Whilst the previous home care reporting worker type line items remain, you need to refer to the updated QFR definitions which outline which Support at Home service item is to be reported in each line item.</p> <p>Labour cost can include:</p> <ul style="list-style-type: none"> <li>• direct care</li> <li>• staff travel to and from recipient residences</li> <li>• staff time completing administrative tasks / paperwork before and/or after a care recipient visit</li> <li>• Labour cost includes the base salary, superannuation and on-costs. Refer to the QFR definitions for more details.</li> </ul>	<p>Labour cost reporting is categorised by the service delivered, then the type of worker delivering the service.</p> <p>Labour cost can include:</p> <ul style="list-style-type: none"> <li>• direct care</li> <li>• staff travel to and from participant's residences.</li> <li>• staff time completing administrative tasks/paperwork before and/or after a participant visit.</li> </ul> <p>Labour costs can just include the base salary. Do not include superannuation or other employee on-costs, which are to be reported separately under a “Superannuation and Employee on-costs” line item in the “Administration &amp; Support Expenses”. Refer to the ACFR definitions for more details.</p>
<p><b>Labour hours for a Personal Care Worker employee</b></p>	<p>Labour hours no longer need to be reported in the QFR</p>	<p>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</p>

The table below shows the QFR labour cost reporting worker types aligned to the Support at Home Service List:

Worker type	Service List item	
<b>Registered nurses</b>	<ul style="list-style-type: none"> <li>• Assessing, treating and monitoring clinical conditions</li> <li>• Administration of medications</li> <li>• Wound care, continence management (clinical) and management of skin integrity</li> </ul>	<ul style="list-style-type: none"> <li>• Education</li> <li>• Specialist service linkage</li> </ul>
<b>Enrolled nurses (registered with the NMBA)</b>	<ul style="list-style-type: none"> <li>• Assessing, treating and monitoring clinical conditions</li> <li>• Administration of medications</li> <li>• Wound care, continence management (clinical) and management of skin integrity</li> </ul>	<ul style="list-style-type: none"> <li>• Education</li> <li>• Specialist service linkage</li> </ul>
<b>Personal care workers</b>	<ul style="list-style-type: none"> <li>• Assistance with selfcare and activities of daily living</li> <li>• Assistance with the self-administration of medication</li> </ul>	<ul style="list-style-type: none"> <li>• Continence management (non-clinical)</li> </ul>
<b>Allied health</b>	<ul style="list-style-type: none"> <li>• Aboriginal and Torres Strait Islander health practitioner</li> <li>• Aboriginal and Torres Strait Islander health worker</li> <li>• Allied health therapy assistant</li> <li>• Counsellor or psychotherapist</li> <li>• Dietitian or nutritionist</li> <li>• Exercise physiologist</li> </ul>	<ul style="list-style-type: none"> <li>• Music therapist</li> <li>• Occupational therapist</li> <li>• Physiotherapist</li> <li>• Podiatrist</li> <li>• Psychologist</li> <li>• Social worker</li> <li>• Speech pathologist</li> </ul>

Worker type	Service List item	
<b>Other staff (in a direct care role)</b>	<ul style="list-style-type: none"> <li>• Nursing assistant</li> <li>• Acupuncturist</li> <li>• Chiropractor</li> <li>• Diversional therapist</li> <li>• Remedial masseuse</li> <li>• Art therapist</li> <li>• Osteopath</li> <li>• Social support and community engagement</li> </ul>	<ul style="list-style-type: none"> <li>• Respite</li> <li>• Transport</li> <li>• Assistive technology and home modifications</li> <li>• Home maintenance and repairs</li> <li>• Domestic assistance</li> <li>• Meals</li> <li>• Nutrition</li> </ul>

# Financial Reporting Help Desks for Aged Care Providers

For information on aged care providers' reporting obligations:

## [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.

### Financial reporting help desks:

- If you have technical questions about GPMS or the QFR application, contact the **My Aged Care Service Provider Assessor Helpline** on **1800 836 799**. They can provide support with:
  - Assigning user access
  - Logging into GPMS
  - Accessing the QFR application on GPMS
- If you have questions about completing the QFR & ACFR, contact the **Forms Administration Help Desk** on **(02) 4403 0640** or at [formsadministration@health.gov.au](mailto:formsadministration@health.gov.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](mailto: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 Help Desk** at [QFRACFRHelp@health.gov.au](mailto:QFRACFRHelp@health.gov.au). They can provide support with:
  - Residential Labour Costs & Hours reporting questions
  - Care Minutes reporting questions
  - Residential data quality check questions