



Australian Government

Department of Health, Disability and Ageing



Care Minutes Performance Statement

Frequently Asked Questions (FY 2025-26)

Contents

Table of updates	3
1. General	4
1.1 Purpose of this guide	4
1.2 Background	4
1.3 Resources	5
2. Frequently Asked Questions	6
2.1 Submitting a Care Minute Performance Statement	6
1. What do I need to report in the CMPS and across what period?	6
2. Who is required to submit a CMPS?	6
3. When and how do I submit the CMPS?	6
4. I am a multi-purpose service program (MPSP) provider, do I need to complete a CMPS?	6
2.2 Reporting care minutes	6
5. How should agency and in-house staff be reported in the CMPS?	6
6. Should I report in the CMPS exactly what was reported in the QFR?	7
7. Will I need to resubmit my QFRs because of the CMPS?	7
8. Do I still need to submit QFRs and 24/7 registered nurse coverage reports?	7
9. Do I still enter the 24/7 RN coverage information for homes with an approved exemption?	7
2.3 Auditing of the Care Minutes Performance Statement	7
10. What kind of auditor do I need to engage?	7
11. Is there an approved list of external auditors that must be engaged for the CMPS process?	7
12. Does my auditor need to use the published audit report templates?	8
13. Which parts of the <i>Aged Care Act 2024</i> and the <i>Aged Care Rules 2025</i> are relevant to CMPS audits?	8
14. The CMPS template only requires information for quarters 3 and 4 of 2025-26 and the RN percentage coverage for the months from November 2025, and the audit report template refers to the year ended XXXX. Should the audit report be amended to reflect any other periods?	8

Table of updates

Date	Version	Content
August 2026	1.0	Initial publication (questions 1-9)
11 September 2026	1.1	Additional questions added and allocation into: Submitting a Care Minute Performance Statement Reporting Care Minutes Auditing of the Care Minutes Performance Statement

1. General

1.1 Purpose of this guide

This guide is designed to help registered providers of residential aged care (registered providers) and registered auditors to in relation to the requirements of the Care Minutes Performance Statement (CMPS). This guide is general in nature and does not constitute legal advice. In cases of discrepancy between the guide and the legislation:

- sections 175 and 176 of the Act, and sections 176-15 and 166-855 of the Rules, are the primary source documents setting out care time and 24/7 RN coverage reporting requirements.
- in line with the Rules, the audit should be performed in accordance with Standard on Assurance Engagements [ASAE 3000 Assurance Engagements Other than Audits or Reviews of Historical Financial Information \(ASAE 3000\)](#) issued by the Auditing and Assurance Standards Board.

1.2 Background

On 1 October 2024, the Minister for Aged Care wrote to registered providers identifying that performance against the care minute requirement was below expectations.

The Australian Government introduced a measure on 1 April 2026 to strengthen the link between residential aged care funding and the delivery of care minutes. For eligible homes, a portion of care funding is paid through the new [care minutes supplement](#). Learn more about [care minutes funding](#) changes.

Residential aged care homes located in metropolitan (MM1) areas that do not meet their care minutes requirements will not receive the maximum rate of the care minutes supplement. The amount will depend on the care minutes performance reported in the [Quarterly Financial Reports](#) (QFR).

From the 2025-26 financial year, registered providers of residential aged care (registered providers) are required to complete the care minutes performance statement (CMPS) as part of the annual [Aged Care Financial Report](#) (ACFR).

The CMPS will represent the finalised view of care minutes performance across the ACFR year. For the 2025-26 ACFR, the CMPS will cover quarter 3 and quarter 4 of 2025–26 and RN coverage data from November 2025.

1.3 Resources

- [Care Minutes Performance Statement – template](#)
- [Care Minutes Performance Statement – guidance for providers](#)
- [Audit requirements for Care Minutes Performance Statement – guidance for auditors](#)
- [Care Minutes Performance Statement – audit report templates](#)
- [Appendix B: Engagement Risk Assessment – Example Template](#)
- [Appendix C: Engagement Planning and Implementation Checklist – Example Template](#)

2. Frequently Asked Questions

2.1 Submitting a Care Minute Performance Statement

1. What do I need to report in the CMPS and across what period?

For the first CMPS, due as part of the ACFR on 31 October 2026, providers are required to include care minutes performance for quarters 3 and 4 of 2025-26 and the RN coverage percentage from 1 November 2025. This means you need to include:

- Direct care labour costs and direct care labour worked hours for both directly employed and agency staff;
- Occupied bed days;
- RN Coverage percentage.

Reporting should be completed for each residential home you operate. Additional homes can be added to the template by inserting an additional column within the template.

2. Who is required to submit a CMPS?

All registered providers of residential aged care are required to complete a CMPS as part of their ACFR. Including homes with an exemption from the 24/7 RN requirement.

3. When and how do I submit the CMPS?

The CMPS forms part of the annual Aged Care Financial Report (ACFR) submission. The ACFR must be lodged through the Forms Administration online portal by the due date of 31 October following the end of the financial year.

4. I am a multi-purpose service program (MPSP) provider, do I need to complete a CMPS?

MPSP providers are not required to submit a CMPS as part of their ACFR.

2.2 Reporting care minutes

5. How should agency and in-house staff be reported in the CMPS?

The CMPS requires providers to report combined direct care labour costs and worked hours for employee (in-house) and agency staff. Unlike the QFR, which requires employee and agency information separately, the CMPS aggregates these amounts for each staff category.

When preparing the CMPS, providers should combine employee and agency labour costs and worked hours for each of the following staff types:

- Registered Nurses (RNs)

- Enrolled Nurses (ENs)
- Personal Care Workers / Assistants in Nursing (PCWs/AINs)

6. Should I report in the CMPS exactly what was reported in the QFR?

Do not report the exact figures from previous QFR submissions into the CMPS. Before completing the CPMS, check information against supporting records to ensure it is accurate. If differences arise between the CMPS and QFR reporting, you must include an explanation for the variance. Row 13 within the excel template provides space for you to explain any variance.

The department acknowledges that differences may arise between the CMPS and QFR reporting due to payroll adjustments and late invoices. Regardless, providers must explain any differences between care minutes, labour costs, worked hours, occupied bed days, RN coverage or other information reported in the CMPS and previously submitted QFRs.

7. Will I need to resubmit my QFRs because of the CMPS?

Following a validation process of ACFR and CMPS data, the department will contact registered providers if additional clarification on the submission is required and/or if resubmission of past QFRs or the ACFR is required.

8. Do I still need to submit QFRs and 24/7 registered nurse coverage reports?

Yes. We note that there are no changes to QFR or 24/7 RN reporting obligations.

9. Do I still enter the 24/7 RN coverage information for homes with an approved exemption?

The CMPS template requires you to submit the RN coverage percentage for each home you operate, including homes that have an approved exemption in place.

2.3 Auditing of the Care Minutes Performance Statement

10. What kind of auditor do I need to engage?

Registered providers are required to engage an external registered company auditor, or an auditor otherwise approved by the department in line with section 166-335 of the Rules, to complete an audit of the CMPS and must include this as part of the ACFR submission.

11. Is there an approved list of external auditors that must be engaged for the CMPS process?

The department does not have a list of approved external auditors. Refer to Question 10.

12. Does my auditor need to use the published audit report templates?

It is strongly encouraged to use the department's published audit report templates. They have been specifically designed to incorporate the key information expected in a CMPS audit report and to support compliance with applicable assurance requirements. Use of the templates promotes consistency across the sector and may reduce the risk of required information being omitted from the audit report.

Should auditors choose to use an alternative audit report format, auditors should ensure that it meets all applicable legislative and assurance requirements, including the requirements of ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*.

13. Which parts of the *Aged Care Act 2024* and the *Aged Care Rules 2025* are relevant to CMPS audits?

- Care time obligations are currently outlined under sections 175 and 176 of the [*Aged Care Act 2024*](#) (the Act) and through associated provisions in the [*Aged Care Rules 2025 \(the Rules\)*](#) including section 176-15 which sets out the obligation to provide required amounts of direct care. Registered providers are required to engage an external registered company auditor, or otherwise approved by the department in line with section 166-335 of the Rules, to complete an audit of the CMPS and include this as part of the ACFR submission.
- Registered providers are required to report on their performance against the care minutes obligation in their [QFR](#), in line with the form approved under section 166-340 of the Rules
- Registered providers are required to report on their performance against the registered nurse (RN) 24/7 obligation, under section 166-885 of the Rules.
- Under section 154 of the Act, and section 154-1300 of the Rules, registered providers are responsible for maintaining records that enable proper assessment of performance against the care time and 24/7 RN obligations.

14. The CMPS template only requires information for quarters 3 and 4 of 2025-26 and the RN percentage coverage for the months from November 2025, and the audit report template refers to the year ended XXXX. Should the audit report be amended to reflect any other periods?

No, the template has been developed to include the relevant reporting periods and should not be amended to include or exclude other periods. Refer to Question 1.