Australian Government
Department of Health, Disability and Ageing



Quarterly Financial Report | Guidance and FAQs

Quarter 2 2026-27

Version 1.0


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Version History

The Department of Health, Disability and Ageing (department) will continue to update this Guidance and FAQs document throughout the 2026-27 financial year. The table below will reflect changes, as new information is added or updated.

Version	Date	Explanation of changes
Quarter 1 2026-27 Version 1.0	4 August 2026	Updated for Quarter 2 2026-27 changes.
Quarter 2 2026-27 Version 1.0	19 August 2026	Updated for Quarter 2 2026-27 changes.

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1

Introduction to the Quarterly Financial Report

1. Introduction to the Quarterly Financial Report

1.1 Purpose

This guidance and frequently asked questions (FAQs) are designed to assist Registered Providers of aged care services complete their Quarterly Financial Report (QFR).

1.2 Background

The QFR was introduced from 1 July 2022 as part of broader initiatives to improve financial reporting and strengthen prudential compliance for registered aged care providers (formerly approved aged care providers). Information reported assists the Government to monitor and support providers. Some of the financial information collected through the QFR is published in the Quarterly Financial Snapshot.

1.3 Reporting requirements

Registered providers must comply with the reporting obligations set out in section 166 of the *Aged Care Act 2024* (the Act), as well as any requirements prescribed under this provision in the *Aged Care Rules 2025* (the Rules).

Section 166-340 of the Rules requires registered providers to submit a quarterly financial report for each quarter in a reporting period and sets out the specific requirements for that report.

- If you are a Registered Provider delivering residential aged care and/or the Support at Home program, you are required to submit a QFR.
- If you are a Registered Provider delivering Multi-Purpose Services Program (MPSP) and/or National Aboriginal and Torres Strait Islander Flexible Aged Care, you are also required to complete a QFR but will complete the food and nutrition reporting only.
- Providers who solely deliver Commonwealth Home Support Programme (CHSP) services do not have to submit a QFR.

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

The table below outlines the reporting requirements:

Form Name	Data Collection Level	Residential Aged Care	Support at Home	MPSP	NATSIFAC
Viability and Prudential Compliance Questions*	Registered Provider	**YES**	**YES**	NO	NO
YTD Financial Statements*	Registered Provider	**YES**	**YES**	NO	NO
Residential Costs and Hours	Approved Residential Care Home level	**YES**	NO	NO	NO
Support at Home Rates of Pay	Program level	NO	**RATES OF PAY ONLY**	NO	NO
Food and Nutrition Costs	Approved Residential Care Home 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.

1.4 Scope of the QFR

The data captured in the QFR is used for pricing and policy decisions, to improve financial transparency and strengthen prudential compliance.

Viability and Prudential Compliance Questions	
· Solvency · Financial performance · Sale or purchase · Occupancy · Refundable Accommodation Deposit · Business improvement advice or strategies	This data informs: · Identification of emerging financial viability issues · Allows the department and the Aged Care Quality and Safety Commission to proactively work with providers to support their compliance and address financial risks

· Governance and management · Recruitment and retention · Capital works · Outbreak management	
Year-to-date Financial Statements	
· Assets · Liabilities · Equity · Income · Expenses · External lines of credit	This data informs: · Sector performance · Publication of the Quarterly Financial Snapshot · Modelling provider viability risks
Residential Costs and Hours	
· Care Expenses · Labour Hours · Labour Hourly rates of pay · Bed days · Direct care minutes (worked) per Operational Bed Day · Hotel/Everyday Living Expenses · Accommodation Expenses · Administration Expenses	This data informs: · Care minutes (residential aged care) · Star Ratings (in conjunction with other qualitative information) · Sector performance · Publication of the Quarterly Financial Snapshot · Choice for Older Australians and their families by publishing data on the My Aged Care website
Support at Home Rates of Pay	
· Labour Hourly rates of pay	This data informs: · Choice for Older Australians and their families by publishing data on the My Aged Care website
Food and Nutrition Costs	
· Resident expenses · Allied Health expenses · Allied Health Worked Hours · Questions about the model in which food is prepared · Internal catering (on site and off site) · Contract catering (on site and off site) · Average daily spend (internal and contract catering)	This data informs: · Choice for Older Australians and their families by publishing food and nutrition data on the My Aged Care website

1.5 Declaration

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

Subsection 166-340(5) of the *Aged Care Rules 2025* requires that the quarterly financial report be in the approved report form and signed by a member of the governing body of the registered provider.

Section 7 of the *Aged Care Act 2024* defines the governing body of a registered provider as:

> (a) if the registered provider is a body corporate incorporated, or taken to be incorporated, under the *Corporations Act 2001*, that has a board of directors—the board of directors; or
>
> (b) otherwise—the person or the group of persons responsible for the executive decisions of the registered provider.*

* Government providers must have the QFR declaration signed by a person **responsible for the executive decisions** of the registered provider, however the person signing **does not** need to be listed as a **Responsible Person** in the **GPMS Registered Provider Portal.**

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

1.6 Submission Due Dates

Subsection 166-340(7) of the *Aged Care Rules 2025* sets out that QFRs are due:

- within 35 days after the end of each quarter
- within 45 days after the end of the quarter ending 31 December (Quarter 2) to accommodate for the holiday period.

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

The dates of submissions are outlined in the table below:

Quarter	Reporting Period	Date of Submission	# days to complete
Quarter 1 (2026-27)	1 July 2026 to 30 September 2026	4 November 2026	35 days
Quarter 2 (2026-27)	1 October 2026 to 31 December 2026	14 February 2027	45 days
Quarter 3 (2026-27)	1 January 2027 to 31 March 2027	5 May 2027	35 days
Quarter 4 (2026-27)	1 April 2027 to 30 June 2027	4 August 2027	35 days

1.7 Late Submissions

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

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

Submissions after the due date may not be included in Star Ratings. This is likely to result in the system applying 'no' rating and will display 'No rating available'. This could also result in an approved residential care home having no Overall Star Rating.

1.8 Non-compliance with reporting obligations

Where a provider fails to meet reporting obligations, the ACQSC will consider a range of 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 timing of the non-reporting
- the consequences of the non-reporting
- whether the provider has advised the 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.

1.9 Completing the QFR

The QFR is completed in the Government Provider Management System (GPMS).

- Providers will use the *GPMS Registered Provider Portal* for submission of QFR Quarter 2 2025-26 onwards, under their new registered provider.
- The *GPMS Approved Provider Portal* is to be used for resubmission of QFR Quarter 1 2025-26 and prior forms.

For further assistance please visit the Government Provider Management System (GPMS) webpage.

1.9.1 Entering Data

Form Name	Data Entry Level	Data Entry Format
Viability and Prudential Compliance Questions	Enter answers on a financial year to date basis	
YTD Financial Statements	Enter all data on a financial year to date basis	Financial data should be GST exclusive & entered as whole dollars
Residential Costs and Hours	Enter data for the quarter only, not on a financial year to date basis	Financial data should be GST exclusive & entered as whole dollars, with hours and rates of pay data entered to 2 decimal places
Support at Home Rates of Pay	Enter data for the quarter only, not on a financial year to date basis	Rates of pay data should be entered to 2 decimal places
Food and Nutrition Costs	Enter data for the quarter only, not on a financial year to date basis	Financial data should be GST exclusive & entered as whole dollars, with hours data entered to 2 decimal places

1.10 Financial Reporting Help Desks

- If you have questions about completing the QFR & ACFR, contact the **Forms Administration Help Desk** on **(02) 4403 0640** or at 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. They can provide support with:
    - Submission related questions
    - Support at Home financial reporting questions
    - Changes to reporting from 1 November 2025 questions

- If you have questions about residential direct care reporting and data quality checks, contact the **Residential Care QFR & ACFR Help Desk** at QFRACFRHelp@health.gov.au. They can provide support with:
    - Residential Labour Costs & Hours reporting questions
    - Care Minutes reporting questions
    - Residential Labour Costs and Hours data quality checks

- 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

1.11 Other resources

There are additional resources provided on the department's website to assist providers completing the QFR.

These include:

- QFR non-uploadable template
- QFR definitions
- Residential Labour Costs and Hours reporting guidance

The QFR non-uploadable template available on the Department's website is provided for information only and cannot be used to upload data into the QFR application on GPMS.

Refer to section 3.1.9 page 19 regarding the QFR data upload function.

2

Changes to the QFR

2. Changes to the QFR

2.1 Changes to the QFR Quarter 2 2026-27

2.1.1 Questions – Residential Care

The three workforce questions have been removed for residential aged care providers. The two questions regarding the primary way the workforce have been engaged will be added to the Aged Care Financial Report 2026-27.

Workforce	13	What is the primary way you have engaged your Direct Care workforce?	Dropdown selection ---->>	Award Enterprise Agreements Individual Agreements
	14	What is the primary way you have engaged your Ancillary Care workforce (including catering, maintenance and cleaning services)?	Dropdown selection ---->>	Award Enterprise Agreements Individual Agreements
	15	I attest that I have increased wages, and passed on all additional funding allocated to the wage increase.		

2.1.2 Questions – Support at Home

The three workforce questions have been removed for Support at Home providers. The two questions regarding the primary way the workforce have been engaged will be added to the Aged Care Financial Report 2026-27.

Workforce	10	What is the primary way you have engaged your Direct Care workforce (including gardening, cleaning) and Other direct care workers (excluding Allied Health)?	Dropdown selection ---->>	Award Enterprise Agreements Individual Agreements
	11	What is the primary way you have engaged your administration and support, and care management workforce?	Dropdown selection ---->>	Award Enterprise Agreements Individual Agreements
	12	I attest that I have increased wages, and passed on all additional funding allocated to the wage increase.		

2.2 Changes to the QFR Quarter 1 2026-27

2.2.1 New and removed Residential Costs and Hours data items

The following changes have been made to the Residential Costs and Hours form:

- New data items for “Care Consumables” and “Other Direct Care Expenses” have been included under Care Expenses. These items match the reporting in the Aged Care Financial Report (ACFR), at a more summarised level.

- New subsections and data items have been included for “Hotel Services Expenses”, “Accommodation Expenses” and “Administration Expenses”. These subsections match the reporting in the ACFR, at a more summarised level.
- Note that “Hotel” Services is being renamed to “Everyday Living” Services. Templates, guidance and the GPMS portal will be progressively updated to the new name.
- Separate reporting of Outbreak Management expense data items have been removed. Non-labour expenses related to outbreak management can now be reported in the new QFR data items “Care Consumables” and “Other Direct Care Expenses”.
- Registered Nurse worked hours data items for employees and agency have been amended, with the shift information questions have been being removed. Registered Nurse worked hours for employees and agency should now be reported at the total level.
- The definition for Personal Care Workers / Assistants in Nursing for employee labour costs and hours has been updated to include a person who is a member of a religious order, such as a nun.
- Oral Health Living Expenses should now be reported under “Other Hotel Services Expenses” rather than “Care Consumables”. Definitions have been updated accordingly.

2.2.2 New Residential Costs Per Resident Per Day data items

New data items have been added for “Care Consumables” and “Other Direct Care Expenses per resident per day”.

2.2.3 Removal of Support at Home data items

There is no longer a requirement to report Support at Home Labour Cost data quarterly. Only rates of pay data is to be reported. This is to reduce the administration burden of reporting for a period of time. Detailed Support at Home income and expense reporting is still required in the ACFR, which will be analysed to determine what data is to be reported quarterly in the future.

Note that the title of the form will be renamed to "Support at Home Rates of Pay” in the GPMS portal in the future.

2.2.4 Removal of Food and Nutrition data item

The “Oral Health Living Expenses” data item has been removed, as it no longer needs to be reported as part of food and nutrition reporting. Residential providers however should still report “Oral Health Living Expenses” under the new “Other Hotel Services Expenses” data items in their Residential Costs and Hours reporting.

3

General guidance

3. General guidance & FAQs

3.1 General FAQs

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

No. The QFR is in addition to the ACFR.

3.1.2 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 registered provider level in the QFR but at the Ultimate Australian Parent Entity level in the ACFR. The “Viability and Prudential Compliance” and the “Food and Nutrition Costs” forms are not collected in the ACFR.

The “Residential Costs and Hours” form in the QFR is designed to resemble the ACFR, with differences including:

- Allied health is broken up into specific professions in the QFR but not the ACFR.
- ‘Care consumables’ and ‘Other direct care expenses’ are reported at a summarised level in the QFR, compared to a more detailed level in the ACFR.
- Providers are required to report on residential expenses relating to hotel/everyday living services, administration, and accommodation at a summarised level in the QFR, compared to a more detailed level in the ACFR.

3.1.3 Does the QFR need to match the ACFR?

No. The four quarters of QFR data do not need to add up to figures reported in the ACFR. Data for the “Residential Costs and Hours” and “Food and Nutrition” forms need to only cover the three months of the reporting period and is not to include adjustments to correct errors from previous quarters. The year-to-date values reported in the QFR Quarter 4 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.

3.1.4 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 Registered Provider level for each Registered Provider ID.

3.1.5 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.

3.1.6 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 residential aged care home to another provider during the reporting period, both the selling and acquiring providers must report in the QFR for that period. For example, if the residential aged care home was sold on 15 August, they would be required to complete their QFR up until that period and the new owner would be required to complete a QFR for the remainder of the period.

3.1.7 Is the QFR a cumulative report?

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

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

All other sections should be completed for that quarter only.

3.1.8 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.

3.1.9 Does the QFR application have a data upload function?

Yes, the QFR application on GPMS includes the ability to bulk upload data for the year-to-date financial statements, residential costs and hours, support at home rates of pay and food and nutrition data.

You can only use the bulk upload Excel files provided in the QFR application and these need to be downloaded and completed each quarter, as they are set up each quarter to match the service details of the Registered Provider. There is a separate upload page for each section of the QFR for each provider. This means that there are up to four excel files which would need to be uploaded into the portal.

The non-uploadable QFR template available on the Department's website is provided for information only and cannot be used to upload data into the QFR application on GPMS.

3.1.10 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 'Residential Costs and Hours' and 'Food and Nutrition Costs' forms are for the quarter only, providers should not post adjustment journals for an earlier quarter in the current quarter's submission as this will distort the actual expenditure and hours for the current period.

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

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

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

4

Viability and Prudential Compliance Questions

4. Viability and Prudential Compliance Questions

The QFR includes viability and prudential compliance questions for residential and Support at Home 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 Support at Home services, they need to complete both worksheets for residential aged care and Support at Home separately. The department and the ASQSC look at viability concerns at the segment level (residential and Support at Home separately) as well as at the provider/group level.

4.1 Government providers

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

4.2 FAQs

4.2.1 If a residential or Support at Home 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 parent level.

4.2.2 Does "unable to refund any Refundable Accommodation Deposits (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.

5

Year to Date Financial Statements

5. Year to Date Financial Statements

The Year to Date (YTD) Financial Statements includes a Balance Sheet and Income and Expenditure Statement, reported at the Registered Provider level, that are segmented by:

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

Cash, financial assets and equity are only collected as a total and are not required to be segmented.

The 'Community' segment should include:

- Commonwealth Home Support Programme (CHSP)
- National Aboriginal and Torres Strait Islander Flexible Aged Care Program (NATSIFACP)
- Transition Care Program (TCP)
- Multi-Purpose Services Program (MPSP)
- Department of Veterans' Affairs (DVA) program
- other non-aged care community services including National Disability Insurance Scheme (NDIS), children services and other community services.

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

5.1 Government providers

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

5.2 FAQs

5.2.1 Is the layout of the "YTD Financial Statements" in the QFR the same as the ACFR?

Yes. The "YTD Financial Statements" in the QFR is the same format as the "Consolidated Segment Report" in the ACFR. However, the QFR needs to be

completed at the registered provider level, unlike the ACFR which is at the ultimate Australian parent entity level.

5.2.2 How are corporate recharges treated when reporting at the registered provider level?

In the "YTD Financial Statements", the "management fees" data item 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

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

Both residential aged care and Support at Home program providers are required to segment their income statement and balance sheet to complete the "YTD Financial Statements". The department acknowledges that providers may need to make reasonable estimations for some data items. This requirement is similar to what providers have to complete in the "Consolidated Segment Report" in the ACFR, however, at the Registered Provider level.

5.2.4 What is intended to be reported in the column titled "Other" in the "YTD Financial Statements"?

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".

5.2.5 Does the Veteran's Supplement need to be included in the "Community" column?

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

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

Mental health services provided under the umbrella of residential aged care should be reported in the "Residential" column. However, if the services are provided in isolation outside residential or Support at Home, they should be reported in the "Community" column.

5.2.7 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.

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

Under the “Retirement” category in the “YTD Financial Statements”.

5.2.9 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 Support at Home segment?

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

This information should be reported under the Support at Home segment. Income and expenditure relating to services provided to care recipients on other government programs such as the NDIS/CHSP should be reported under the “Community” column.

5.2.10 If Support at Home is a component of the business and doesn’t have a separate balance sheet, do providers report on the organisation's balance as a whole or estimate the components which are Support at Home related only?

Both residential aged care and Support at Home providers are required to segment their income statement and balance sheet to complete the “YTD Financial Statements”. The department acknowledges that some providers may need to make reasonable estimations for some data items.

Unspent Funds – Home Care Packages

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

Yes. The balance of Home Care Packages unspent funds held by the provider should be entered into the Liabilities section of the “YTD Financial Statements”. Home Care Packages/Support at Home program account funds held by Services Australia are not to be reported in the QFR.

6

Residential Costs and Hours

6. Residential Costs and Hours

The ‘Residential Costs and Hours’ reporting in the QFR captures approved residential care home level direct care related labour expenses and hours as well as non-labour care, hotel/everyday living, accommodation and administration expenses. Care labour expenses and hours are 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.

Direct care hours, in conjunction with other qualitative information, are also used to inform Star Ratings for individual approved residential care homes. Star Ratings are published on My Aged Care, providing simple ‘at a glance’ information on residential aged care homes. Failure to submit a QFR, or to submit by the due date, is likely to result in the system applying a ‘no’ rating and will display ‘No rating available’. This could also result in the approved residential care home having no overall Star Rating.

There is separate reporting guidance specifically for Residential Labour Costs and Hours available on the QFR Resources webpage. This includes a guidance video, data validation guide, checklist and frequently asked questions.

6.1 General guidance and FAQs

Training expenses and hours

6.1.1 How are training expenses and hours reported for residential aged care staff?

The labour cost of the time direct care staff spend attending training can be included in direct care labour cost reporting.

The labour hours of the time direct care staff spend attending training should not be included in direct care hours reporting. These training hours should be reported in non-worked hours.

Training expenses such as training course fees, speaker fees, room and equipment hire should be reported in “All other administration expenses” in the QFR.

Non-worked hours

6.1.2 Why do non-worked hours have to be reported?

Non-worked hours data is used to validate and understand the data.

Capturing this information helps explain situations where worked hours may be lower but costs remain higher, as staff are still paid while on leave or training. Over a full year, this would typically be around four weeks of annual leave but may be higher where non-worked hours relate to long service leave or other reasons.

Bed Days

6.1.3 How should "Operational Bed Days" be calculated in the report?

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

For example, if there were 100 beds physically available for two months (61 days), and only 90 beds available in the third month (31 days), the calculation would be = 100 beds * 61 days + 90 beds * 31 days = 8,890 operational bed days.

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

Each monthly payment statement lists the number of total full bed days that subsidies have been paid to the approved residential care home. Please use these total full bed day numbers to tally up the number of occupied bed days for the quarter.

6.1.5 Is social leave over 52 days in a year included in the occupancy for the QFR?

Residents are entitled to 52 days of social leave in a financial year, and this is included in the occupied bed days. Residents can also take extra social leave. However, the Government will not pay the subsidy. The extra social leave over 52 days should not be included in occupied bed days in the QFR.

Hourly Rates of Pay

Providers are required to report hourly rates of pay for workers directly employed by the organisation. The department collects this information 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.

Reporting 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 (Support at Home providers only).

Providers must not include agency workers (and workers brokered in from another organisation for Support at Home providers) in the hourly rates. If the organisation only engages agency (or brokered workers) for an occupation, they should report the QFR data as zero.

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

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/base gross 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.

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.

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/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.

6.1.6 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

6.1.7 What date in the quarter are the wage rates based on?

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

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

No. All wage rates reported (lowest, average, and highest) should only be 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.

6.1.9 Should agency workers (and workers brokered in from other organisations for Support at Home) be included in wage rate reporting?

No. Reporting is confined to workers directly employed by the organisation. Providers are to exclude agency workers or workers brokered in from other organisations in this reporting.

Providers typically engage these workers by paying an agency fee, which includes other costs over and above the hourly rates of pay earned by the worker.

If the provider only engages agency (or brokered workers) for an occupation, they should report the QFR data as zero.

6.1.10 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 do not include on-costs (such as superannuation, leave, allowances, etc.), whereas ‘Direct Labour Costs’ include all on-costs for engaging staff.

6.1.11 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.

7

Support at Home Rates of Pay

7. Support at Home Rates of Pay

The Support at Home Rates of Pay reporting in the QFR captures data on hourly rates of pay for the Support at Home program.

Please refer to the “hourly rates of pay” section on page 30 for guidance on how to complete hourly rates of pay for the Support at Home program.

Note that the title of the form in the GPMS portal will be renamed to "Support at Home Rates of Pay" in the future.

8

Food and Nutrition Costs

8. 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 subsequently included in the QFR for providers of Residential Aged Care, MPS and NATSIFAC.

8.1 FAQs

8.1.1 Why are allied health labour costs and hours reported in both the Food and Nutrition Costs reporting and the Residential Costs and Hours reporting?

Speech pathologist and dietetic care labour costs and hours are collected in both the 'Residential Costs and Hours' and the 'Food and Nutrition Costs' reporting. In the 'Residential Costs and Hours' form, reporting for speech pathologists may incorporate many different types of services. However, in the 'Food and Nutrition Costs' form, reporting for speech pathologist's 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 costs' form will prefill the 'dietic care' line items in the 'Residential Costs and Hours' form.

8.1.2 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 approved residential care home 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.

8.1.3 Are Regional Hospitality Managers hours included in Food and Nutrition reporting?

Any hours worked by the Regional Hospitality Manager that relate to food, nutrition and/or dining should be recorded in the QFR. If they relate to multiple approved residential care homes, then the hours should be split accordingly across the homes.

8.1.4 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.

8.1.5 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.