



Australian Government

Department of Health and Aged Care

2023-24 Aged Care Financial Report (ACFR) Guide



Purpose of this guide

- This guide is designed to help approved providers (providers) of residential aged care, home care, multi-purpose services, and short-term restorative care complete their Aged Care Financial Report (ACFR). In case of any inconsistencies between this guide and the ACFR portal, the portal should be the source relied on for setting out provider responsibilities.

1.0 General

Reporting responsibilities

- Providers must lodge all required sections of the ACFR with the department, via the ACFR portal, available at the [Forms Administration website](#).
- The ACFR cannot be lodged until all sections relevant to the organisation are completed and all necessary documents have been uploaded at the ACFR portal.
- Providers will receive a letter from the department outlining the sections of the ACFR that are required to be completed.
- The ACFR portal can only be accessed through a myID login.

Lodgement date

- As required under section 37 of the *Accountability Principles 2014*, an approved provider must, within four months after the end of each financial year for the approved provider, give the Secretary the required ACFR in relation to the relevant financial year. Providers who have a financial year ending 30 June, must complete and lodge their ACFR by 31 October 2024.
- There is no provision under the *Aged Care Act 1997* or *Accountability Principles 2014* to allow for a later reporting date. No extension of time will be given for the lodgement outside of this legislated period. Providers are encouraged to complete and lodge their ACFR early to provide adequate time to address any issues and finalise all components of the ACFR.
- The Aged Care Quality and Safety Commission can take compliance action if providers fail to comply with these requirements.

Alternative financial year

- Providers may apply for an alternative financial year if they do not use the standard financial year of 1 July to 30 June. Please note an alternative different financial year can only be approved if the Secretary is satisfied, on reasonable grounds, that it would be impracticable for a provider to prepare a financial report for the standard financial year. In general, a determination will only be available where a provider does not currently have the systems or processes in place that would reasonably allow them to meet the requirement of reporting for the standard financial year.
- Providers may:

- apply for a determination to move from a non-standard financial year to a standard financial year by allowing for a financial year of less than 12 months
- apply for a determination of a non-standard financial year where it is impractical to comply with the standard financial year (i.e. July to June).
- Providers can request an application form for a different financial year by calling Forms Administration on (02) 4403 0640 (or via email health@formsadministration.com.au). Please note, the department has 28 working days in which to process any application for alternative arrangements, therefore any request for a different financial year must be made by 30 September 2024.

Questions and feedback

- Resources including definitions and the frequently asked question document are available on the [departmental](#) and [Forms Administration website](#).
- For any questions relating to the completion of the ACFR including the audited GPFS or APCS Compliance Audit please contact Forms Administration on (02) 4403 0640 or via email health@formsadministration.com.au.
- For help reporting residential care or home care expenses data in the ACFR please email gfracfrhelp@health.gov.au
- To provide feedback to the department on the financial reporting arrangements, please email ACFRQFRQueries@health.gov.au.

2.0 ACFR sections

The ACFR portal will be customised for each approved provider and only the ACFR sections relevant to each provider will be accessible. The sections of the ACFR are:

1. Approved Provider Operating Segments
2. Home Care Income and Expenses
3. Consolidated Segment Report for Parent Entity
4. Movement in Approved Provider Financial Assets
5. Movement in Approved Provider Loans Receivable
6. Movement in Approved Provider Non-Current Assets
7. Movement in Approved Provider Refundable Loans
8. Movement in Approved Provider Borrowings
9. Movement in Approved Provider Related Party Loans
10. Financial Statements (GPFS)
11. Approved Provider Income & Expenses
12. Approved Provider Balance Sheet
13. Approved Provider Cash Flow Statement
14. Notes to the Financial Statements
15. Financial Support Statement
16. Residential Aged Care Income
17. Residential Aged Care Expenses
18. Residential Aged Care Balance Sheet
19. Short-Term Restorative Care Financials
20. Short-Term Restorative Care Other Information
21. Survey of Aged Care Homes (SACH) - Non-Supported and Partially Supported Accommodation Payments
22. Annual Prudential Compliance Statement (APCS) – Compliance with Prudential Standards
23. APCS - Compliance with Refundable Accommodation Payments
24. APCS - Compliance with the Provision of Other Care and Services Fees
25. APCS - Compliance with Refunding Responsibilities
26. APCS - Refundable Deposits, Bonds and Entry Contribution Balances
27. APCS - Compliance with Permitted Uses for Accommodation Payments
28. APCS – Prudential Audit Declaration
29. Approved Provider Permitted Uses Reconciliation
30. SACH Residential Building Activity
31. ACFR Declaration

3.0 Changes to the 2023-24 ACFR

Approved Provider Financial Information

- Updated definition of “Term Deposits” to state that only Term Deposits that are classified as “Financial Assets” in the audited GPFS should be included in the breakdown of Financial Assets (Details) section.

GPFS

- There are no changes to the 2023-24 GPFS.

Residential Aged Care Segment Financial Information

- There is a new data item under Hotel Services income to capture the Hotelling Subsidies and Supplement (Commonwealth).
- Updates to most definitions in the Residential Care Income to align with the Australian National Aged Care Classification (AN-ACC) funding model.
- Outbreak Management Supplements to be included in Care Subsidies and Supplement (Commonwealth) in line with changes to the Quarterly Financial Report (QFR). This replaces the current COVID-19 supplement reporting section.
- All direct care worker definitions have been updated to match QFR Quarter 4 2023-24 definitions. Changes include:
 - Only direct care activities provided by a registered nurse (RN)/ enrolled nurse (EN)/ personal care worker (PCW) on-site (including non-face-to-face care such as writing up care plans or organising a referral for an allied health service) can count towards direct care labour costs.
 - Virtual telehealth arrangements and volunteer work cannot contribute towards the RN, EN, PCW direct care costs/hours.
 - For all Allied Health categories (except allied health assistants), support provided through virtual telehealth (such as video conference arrangements can contribute towards the care costs/hours).
 - The Superannuation Guarantee Charge that is imposed for not paying employee superannuation in full and on time should not be included in direct care costs.
 - Worked hours of Registered Undergraduate Students of Nursing can also be reported as PCWs/AINs only in circumstances listed in the definitions.
- All hourly wage rate data items have been removed from the ACFR.
- Definition of occupied bed days have been updated to include days when residents are on leave, for example social leave. However, where a resident is on extended hospital leave for more than 29 days, only the first 28 days of this leave should be reported as part of occupied bed days.
- Most administration expenses definitions have been updated for clarity.
- Definitions for Proportion of Administrative Expenses Allocated to Care, Hotelling and Accommodation with examples on how to determine the allocation percentage.

Home Care Segment Financial Information

- Exit amounts deducted from Home Care Income Statement as it can no longer be charged.
- All hourly wage rate data items have been removed from the ACFR.
- Definitions for All Employee Care Labour Costs updated to reflect Superannuation Guarantee Charge should not be included in direct care costs.
- Definitions updated in Consolidated Client Statement: Opening Balance and Commonwealth Subsidies and Supplement to clarify that reconciliation includes both the Home Care Account Balance and the Unspent Funds held by the provider.

Short-Term Restorative Care (STRC) Financial Information

- There are no changes to the 2023-24 STRC financial report.

Annual Prudential Compliance Statement (APCS)

- There are no changes to the 2023-24 APCS financial report.

Survey of Aged Care Homes

- Additional details required when the Agreed Accommodations Price is greater than \$550,000. Approvals from IHACPA (Independent Health and Aged Care Pricing Authority) need to be scanned and attached as part of the ACFR submission.

4.0 Short-Term Restorative Care Financial Reporting

- Short-Term Restorative Care (STRC) is a type of flexible care under the Aged Care Act 1997 that aims to reverse and/or slow 'functional decline' in older people and improve their wellbeing. STRC places were first allocated in February 2017.
- All STRC places were allocated with conditions of allocation requiring the submission of financial reports. This requirement is reflected in Section 35(8) of the Accountability Principles 2014. The ACFR is the approved form through which these obligations are to be met.
- STRC providers are required to complete all line items. If a provider operates two or more STRC services, their ACFR must cover all services in a single report.
- Please refer to the data definitions before completing the STRC section of the ACFR.

5.0 Home Care Financial Reporting

Home Care Financial Report

- The Home Care Financial Report (HCFR) is to be completed at the planning region level, with a home care service defined as an approved provider's home care operation within an aged care planning region. While some providers will have their home care Service IDs (Service IDs) at the planning region level, others will have their Service IDs at the package level (i.e. Level 2 packages). Where Service IDs are at the package level, providers may be required to aggregate their financial information in order to complete the HCFR.
- To assist providers, the HCFR will list the Service ID (or IDs) that constitute services included in each planning region for the purposes of completing their report.
- Wherever possible expenses should be completed at the planning region level, however in recognition that some expenses may not be allocated to a particular service (i.e. head office costs), the HCFR allows for these costs to be recorded in the centrally held or corporate items data section.
- Providers should not include financial information from other aged care operations such as residential care or Commonwealth Home Support Programme (CHSP) services or any non-aged care services (e.g. disability services) within the HCFR.
- Please refer to the data definitions before completing the home care section of the ACFR.

Government providers

- If an organisation is an approved provider of home care 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 mandatory approved provider line items contained in the ACFR.
- All government home care providers must complete and submit the HCFR covering all of their home care services. The HCFR must be in the mandatory ACFR format and include all the line items outlined.

Segment reporting and mandatory information

- The ACFR includes mandatory line items in the Income Statement, Balance Sheet and Cash Flow Statement at the approved provider level and mandatory line items for the HCFR.

Approved provider sections of the ACFR

- When completing the approved provider sections within the ACFR, the data entered should include information for both the provider's home care and non-home care operations.

6.0 Residential Aged Care Financial Reporting

General Purpose Financial Statement (GPFS)

- Providers must prepare a GPFS within the meaning given by section 6 of the *Statement of Accounting Concepts SAC 1 'Definition of the Reporting Entity'*.
- The first note of the GPFS must specify that it is a GPFS, and the auditor is to confirm that it is a GPFS that has been audited.
- All GPFSs are required by the accounting standards to include a statement of financial position, statement of comprehensive income, statement of changes in equity, statement of cash flows, and notes, comprising a summary of significant accounting policies and other explanatory information. They are also required to disclose comparative information in respect of the previous period – that is, to disclose as a minimum two years of each of the statements and related notes.
- The GPFS must be in accordance with the applicable accounting standards and give a true and fair view of the financial position and performance of the entity.
- A Special Purpose Financial Report is not acceptable.
- The GPFS and audit report must be signed and dated.
- Approved providers are to apply AASB 8 (operating segments) if relevant.
- Each GPFS should be clearly marked with the Government Provider Management System number or Residential Aged Care Service (RACS) identification number it relates to and include an Australian Business Number (ABN).
- It is important that providers and auditors become familiar with the financial reporting requirements before providers lodge their GPFS and audit opinion.
- All GPFS and accompanying audit reports must be uploaded through the ACFR portal via [Forms Admin](#) using a myID login.

Report at either provider level or service level

- Reporting at the provider level means the provision of one audited GPFS covering all of residential aged care services and all other activities.
- Providing one audited GPFS that covers more than one approved provider is not acceptable. Reports submitted that are anything other than approved provider or service level will result in compliance action.
- Reporting at the service level means the provision of separate audited GPFSs for each residential aged care service or group of services (in any combination, but each service must be reported only once). The ACFR online portal will allow multiple service level GPFSs to be uploaded.

GPFS audited by a Registered Company Auditor

- Providers must have their GPFS audited by a Registered Company Auditor (RCA). Section 1281 of the *Corporations Act 2001* (Cth) provides that the Auditor-General of the Commonwealth, a state or a territory is taken to be an RCA. It is a provider's responsibility to ensure that their auditor is an RCA. One method of checking this is to perform a search on the [Australian Securities and Investment Commission's website](#) and click on 'Professional registers' (far right and top of screen). Company auditors will need to comply with all applicable auditor independence requirements in the *Corporations Act 2001*.

Audit requirements and alternative auditor

- The only exception to a GPFS and APCS being audited by an RCA is where approval has been given for an alternative auditor.
- The Secretary will not routinely approve a person who is not an RCA to audit financial reports. The Secretary must be satisfied with the qualifications and experience of the proposed alternative auditor. An application should be used to cover exceptional circumstances only. For instance, if a provider is not able to readily access the services of an RCA because they are in a rural/remote location where there are no RCAs; then they may request that the Secretary approve an alternative auditor who is not an RCA. Approval of an alternative auditor is at the discretion of the Secretary.
- Any requests for such an alternative auditor should be lodged now, together with the reasons why an RCA is not available. Providers can request an application form for an alternative auditor by calling Forms Administration on (02) 44030640 (or via email health@formsadministration.com.au). Please note, the department has 28 working days in which to process any application for alternative arrangements, therefore any request for an alternative auditor must be made by 30 September 2024.
- Obtain from the auditor (or the approved person) an audit opinion including whether the GPFS is in accordance with the applicable accounting standards and whether the GPFS gives a true and fair view of the financial position and performance of the entity for the relevant financial year.
- The audit report must be signed and dated by the auditor before it is deemed complete and must be lodged with the financial report by the due date.

Government providers

- If an organisation is an approved provider of residential aged care 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 submit a GPFS or provide the mandatory approved provider line items contained in the ACFR.
- All government residential aged care providers must complete and submit a residential aged care segment note covering all their residential services. The segment note must be in the mandatory ACFR format and include all the line items for the residential care segment level Income Statement and Balance Sheet as outlined in the ACFR.

Segment reporting and mandatory information

- The ACFR includes mandatory line items in the Income Statement, Balance Sheet, Cash Flow Statement and notes to the financial statements at the approved provider level and a mandatory format and line items for the Income Statement and Balance Sheet at the residential care segment level.

Approved provider sections of the ACFR

- When completing the approved provider sections within the ACFR, the data entered should include information for both the provider's residential care and non-residential care operations and the information entered into the ACFR must reconcile to the GPFS.

Approved provider who only deliver residential aged care (Type A)

- If a provider delivers only residential aged care services, they must:
 - complete all the ACFR mandatory approved provider line items and mandatory residential care segment line items in the format required by the ACFR; and
 - include a separate note in the GPFS attesting that:
 - The approved provider delivers only residential aged care services and this GPFS therefore relates only to such operations.

Approved provider who delivers services in addition to residential aged care (Type B)

- As residential care segment information must be supplied in the ACFR, then subject to the GPFS complying with the Australian accounting standards, there is no need to also include a residential aged care segment note in the GPFS.

Residential care sections of the ACFR

- The residential care sections within the ACFR should only include financial information related to residential aged care operations as defined under the Act, financial information for other aged care operations such as home or flexible care, or independent living units for seniors is not to be included.

Report on all residential aged care services operated for all or part of the financial year

- The ACFR and GPFS must report on all residential aged care services a provider operated for all or part of the financial year.

Residential aged care Balance Sheet

- This schedule is the consolidated residential aged care segment Balance Sheet for all aged care facilities operated by the approved provider.
- The department has adopted the liquidity format balance sheet due to the treatment of refundable loans (accommodation bonds, refundable accommodation deposits and entry

contributions) as current liabilities does not reflect the true liquidity of the approved provider as these liabilities are not likely to be repaid in the next 12 months.

- If there is no parent entity, the total net assets must agree to the Consolidated Segment Report (CSR) residential segment net assets.
- The opening balance of the residential segment equity must agree to the closing balance from the previous year (2022-23) ACFR.
- Other current assets is the balancing account to ensure that residential segment net assets agrees to the residential segment equity.

Residential aged care home income & expenses sheets

- These schedules must be completed for each aged care facility operated by the approved provider and has been pre-populated to include the Service ID(s) that constitute the services to be included.
- If there is no parent entity, the total residential aged care result must agree to the CSR residential segment result.
- Staff costs need to be accurately allocated to the respective care, hotel services, administration and maintenance segments.
- Available bed days are the aggregate number of days for the year that were available for residents to occupy (allowing for off-line places, places not available due to refurbishment, normal ramping up of places for new/refurbished home).
- Occupied bed days are the aggregate of the actual number of bed days that a resident occupied the room during the year.

Approved provider permitted uses reconciliation

- The APCS permitted uses reconciliation does not form part of the APCS and therefore does not need to be audited as part of the APCS audit.
- Division 52N of the Aged Care Act 1997 defines permitted uses and this is further regulated by Part 6 of the Fees and Payments Principles 2014 (No 2).
- The Permitted Uses Reconciliation is intended to provide support that the RAD/Bond monies have been utilised in accordance with the above legislation.

7.0 Consolidated Segment Report

- If the approved provider does not have a parent entity or group structure, the Consolidated Segment Report (CSR) is to be completed at the approved provider level with the total segment result and total segment net assets needing to agree to the respective totals in the approved provider Income & Expenditure Statement and approved provider Balance Sheet.
- If the approved provider is part of a group and is not the parent entity of that group, the CSR needs to be completed at the ultimate parent entity level.
- The CSR must be prepared in accordance with the recognition and measurement requirements as specified in AASB 8 Operating Segments.
- Where the approved provider does not have a parent entity and only delivers residential aged care, data entered into the CSR must agree with data entered into the residential aged care income, expense and balance sheet sections of the ACFR.
- Community segment includes CHSP, DVA and other non-aged care community services including NDIS, children services and other community services.

8.0 Approved provider reporting

Approved provider Income and Expenditure Statement

- The format of the approved provider Income and Expenditure Statement is similar to the statement of profit or loss and other comprehensive income as included in an organisations GPFS.
- Operating income includes all recurrent operating revenue for all normal operations of the approved provider.
- All rent and management fees shown as expense items by residential aged providers require additional disclosure in Note 1 ("Sub-Contract arrangements").
- All material other income and other expense items reported by residential aged care providers must be separately disclosed in Note 1 of the ACFR (a materiality guide is items over 2% of total income or total expenses).

Approved provider Balance Sheet

- The disclosures of the approved provider Balance Sheet is similar to the Statement of Financial Position as included in an organisations GPFS.
- The department has adopted the liquidity format balance sheet due to the treatment of refundable loans (accommodation bonds, refundable accommodation deposits and entry contributions) as current liabilities does not reflect the true liquidity of the approved provider as these liabilities are not likely to be repaid in the next 12 months.
- Residential aged care providers reporting any material change in an asset or liability disclosure as compared to the previous year must be separately disclosed in Note 1 of the ACFR (a materiality guide is a change in value of over 50%)

Approved provider Cash Flow Statement

- The format of the approved provider Cash Flow Statement in similar to the Statement of Cash Flows as included in an organisations GPFS.
- All balances must be shown as GST inclusive.
- Refundable loan receipts and payments must be disclosed as a financing cash flow (as distinct from an operating cash flow).

Approved provider Note 1 to the Aged Care Financial Report (residential aged care providers only)

- The Note 1 disclosures must include all additional explanatory information as required.
- If supporting documentation is required to support any disclosure, please include the documentation with the lodgement.

Approved provider financial assets

- Financial assets must be disclosed in accordance with AASB 9 Financial Instruments.

- Related party loans should not be disclosed as a financial asset. Only a related party investment which is not in the form of a loan but an interest-bearing investment with similar attributes to an arms-length financial asset may be included with details of this investment noted.
- The data should be sourced from an organisation's GPFS and therefore should reconcile to the GPFS.

Approved provider loans receivable

- Loans receivable do not include related party loans or refundable loans receivable (these are to be separately included in the relevant schedules).
- Details of security held (if applicable) for loans receivable must be included.
- The data should be sourced from an organisation's GPFS and therefore should reconcile to the GPFS.

Approved provider non-current assets

- All non-current assets need to be allocated to either residential care segment or other segment.
- Where assets have both residential and non-residential use, an assessment of the portion applicable to residential aged care needs to be made based on area, usage or similar measure.
- Where an investment property is disclosed as being residential aged care, please include further details in note 1.
- The upper and lower depreciation/amortisation rate for each class of asset needs to be included.
- The data should be sourced from an organisation's GPFS and therefore should reconcile to the GPFS.

Approved provider refundable loans

- Refundable accommodation deposits (RADs) schedule also includes (former) accommodation bonds and entry contributions for permanent residential aged care residents.
- Refundable entry contributions schedule is in relation to retirement living residents.
- Transfers to RADs must equal transfers from refundable entry contributions.
- The data should be sourced from an organisation's GPFS and therefore should reconcile to the GPFS.

Approved provider borrowings

- Related party borrowings are not to be included in this section. Borrowings relate solely to external, non-arms-length borrowings.

- Interest paid refers to where the interest has been credited to the account and not paid through the bank or financial assets account (i.e. a non-cash transaction).
- The data should be sourced from an organisation's GPFS and therefore should reconcile to the GPFS.

Approved provider related party loans

- Related party loans receivable should not be disclosed as a financial asset.
- Related party loans payable should not be disclosed as borrowings.
- Interest received or interest paid refers to where the interest has been included in the loan account (i.e. non-cash transactions).
- Details of security needs to include confirmation of an enforceable loan agreement signed by the respective Directors (or equivalent), effective interest rate, term of loan(s) and security provided for the loan(s).
- The data should be sourced from an organisation's GPFS and therefore should reconcile to the GPFS.

9.0 Annual Prudential Compliance Statement

- Providers of residential aged care and multi-purpose services are required to complete the Approved Prudential Compliance Statement (APCS) component of the ACFR (Compliance with Prudential Standards, Compliance with Refundable Accommodation Payment Responsibilities, Permitted Uses for Accommodation Payments and Accommodation Payment Balances). All APCSs and accompanying audit reports must be uploaded through the ACFR portal via [Forms Admin](#) using a myID login. If a provider did not hold bonds at any time during the year they are still required to complete the APCS
- Significant legislative change occurred on 1 July 2014. As such, a reference to 'the Act' should be taken as a reference to the Aged Care Act 1997 in force from 1 July 2014. On 1 July 2014, the Disclosure Standard moved from the User Rights Principles 1997 (the User Rights Principles) to the Fees and Payments Principles 2014 (No.2) (the Principles).

Completing the APCS

- A detailed user-guide to help complete the APCS is available at the [Forms Admin](#) website and is intended to be a general guide only and does not constitute legal advice. In cases of discrepancy between the guide and the legislation, the Act and the Fees and Payments Principles are the source documents setting out provider responsibilities.
- A provider may be asked at any time to demonstrate its compliance as reported in the APCS.

Compliance audit

- Providers must have their APCS audited and upload a Compliance Audit Certificate to the ACFR portal before finalising their submission. Providers can print a copy of their ACFR to show their auditor before completing and attaching a copy of their report. The auditor can keep a copy of the APCS and their audit opinion for their own records. Audit guides are available [online](#).
- Please ensure the auditor has read the instructions and completed their audit accordingly. The compliance audit is separate from the GPFS financial audit and one audit report that covers both the prudential compliance and the GPFS is not acceptable.

Compliance with prudential standards questions:

- bonds held
- total value of refundable deposits and bond payments received in the year
- total amount deducted from balances in the year
- compliance with the prudential standards
- liquidity standard
- records standard
- governance standard
- disclosure standard

Compliance with refundable accommodation payments

- limits on charging refundable deposits or bonds
- compliance with rules around charging bonds
- compliance with rules around charging accommodation payments
- compliance with refunding responsibilities

Compliance with the provision of other care and service fees

- compliance with other care and service fee charging responsibilities

Compliance with refunding responsibilities

- refund of refundable lump sum balances
- refund of entry contribution balances

Compliance with refundable accommodation payment responsibilities

- total number of refundable deposit and bond balances held
- total value (\$) of refundable deposit and bond balances held
- total number of entry contribution (pre 1997) balances held
- total value (\$) of entry contribution (pre 1997) balances held

Compliance with permitted uses for accommodation payments

- Tick relevant boxes indicating which of the permitted uses listed that were expended refundable deposits, accommodation bonds or entry contributions on for this year.
- Provide value (\$) of expenditure during the financial year on uses for which refundable deposits, bonds or entry contributions would be permitted from any funding source. This is designed to capture all expenditure on anything allowable as a permitted use and is the only place in the APCS where the questions are not based purely on refundable deposits or bonds.
- Providers are required to report expenditure from all sources of funding. The information is about expenditure on uses for which refundable accommodation payments are permitted by the Act. Providers are not expected to reconcile their refundable accommodation payment income against their permitted use expenditure.

10. Survey of Aged Care Homes – residential aged care

- The Survey of Aged Care Homes (SACH) Part A is completed on the ACFR portal via a downloadable excel spreadsheet containing three parts: the cover page, non-supported tab and partially supported tab. The excel spreadsheet is available to download once a provider has logged into the portal and begun to complete the form online.
- Once they have finished entering the data into the spreadsheet, check for errors by scrolling to the right on each tab (each line should say “Complete” or “In Progress”).
- When all data has been entered into the spreadsheet and there are no errors (check cover page for completeness), the complete file can be uploaded back into the portal on the same page that they downloaded it from.

Refundable Accommodation Deposits and Daily Accommodation Payments of new permanent residents – non-supported

- Relates to payments for accommodation received from all non-supported permanent residents who entered the service during the 2023-24 financial year, including residents transferring from another aged care service.
- For residents that receive a Government accommodation supplement please complete the “Partially Supported” tab relating to accommodation payments for partially supported residents. Information entered is for each new permanent resident admitted to this service between 1 July 2023 and 30 June 2024 that paid, or agreed to pay, a RAD, DAP, or a combination of the two (regardless of whether or not that amount has been paid).
- Please do not enter any DAP information where a resident has agreed to pay for their accommodation wholly by a RAD and is being charged a DAP pending payment of the RAD. DAP information should only be entered for residents who have agreed to pay by a RAD/DAP combination or wholly by a DAP.

Refundable Accommodation Contributions and Daily Accommodation Contributions of new permanent residents – partially supported

- Relates to contributions for accommodation received from all partially supported permanent residents who entered the service during the 2023-24 financial year, including by transferring from another aged care service.
- There is no need to report on new fully supported residents. For non-supported residents please complete the “non-supported” tab relating to accommodation payments for non-supported residents.
- Information entered is for each new partially supported permanent resident admitted to the service between 1 July 2023 and 30 June 2024 that paid a RAC or DAC, or a combination of the two (regardless of whether that amount has been paid).
- Where resident had multiple DAC amounts advised by Services Australia (formerly the Department of Human Services (DHS)) during the year please enter the average DAC amount.

11. Building activity by residential aged care service

Part A: Completed building activity

- Complete this part of the ACFR for any service for which any building or upgrading work was completed in the year ending 30 June 2024.

Part B: Building activity in progress

- Complete this part of the ACFR for any service for which building or upgrading work was in progress at 30 June 2024.

Part C: Planned building activity

- Complete this part of the ACFR for any service for which building or upgrading work was planned at 30 June 2024. Please refer to the data definitions before completing the Survey of Aged Care Homes sections of the ACFR.

12. Aged Care Financial Report declaration

- If the approved provider is not a State, a Territory, an authority of a State or Territory or a local government authority, the ACFR must be signed by:
 - (a) if the provider is a body corporate that is incorporated, or taken to be incorporated, under the Corporations Act 2001—a director of the body corporate for the purposes of that Act; and
 - (b) otherwise—a member of the provider's governing body.
- If the approved provider is a State, a Territory, an authority of a State or Territory or a local government authority, the ACFR must be signed by one of the approved provider's key personnel who is authorised by the provider to sign the report.

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