



Aged Care Financial Report (ACFR) User Guide

Purpose of this guide

This guide is designed to help you complete your Aged Care Financial Report (ACFR) for approved providers (providers) of Residential Aged Care, Multi-Purpose Service, Home Care and Short-Term Restorative Care. In case of any inconsistencies between this guide and the portal, the portal should be the source relied on for setting out provider responsibilities.

Completing your reporting responsibilities

- You must lodge all required sections of the ACFR with the Department, via the online ACFR portal: <https://health.formsadministration.com.au> four months after the end of your financial year.
- Your ACFR cannot be lodged until all sections relevant to your organisation are completed and all necessary documents have been uploaded at the ACFR portal.
- Your cover letter outlines all required sections of the ACFR to be completed.
- The ACFR portal can only be accessed through your myGovID login.
- We encourage early lodgement, as this gives you time to address any identified problems.

Due Date for Lodgement

For providers who have a financial year ending 30 June, you must complete and lodge your ACFR by **31 October 2021**, which if required must also be accompanied by your audited General Purpose Financial Statement (GPFS) and Annual Prudential Compliance Statement (APCS) Compliance Audit. Providers, who have a non-standard financial year, please refer to the Section on Different Financial Year.

There are no provisions within the legislation to grant extensions. Please lodge your ACFR early to provide adequate time to address any issues and finalise all components of the ACFR as it relates to your organisation.

Questions and Feedback

If you have any questions concerning the processing of your audited GPFS, APCS Compliance Audit or the ACFR portal please contact Forms Administration on **(02) 4403 0640** (or via email health@formsadministration.com.au).

If you have any feedback on the financial reporting arrangements for residential and home care providers please email FFBConsultation@health.gov.au.

Online ACFR portal

Please note the online ACFR portal will be customised for each approved provider and only the sections relevant to each provider will be accessible.

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 Section B - Accommodation Payments & Contributions
31. SACH Residential Building Activity
32. ACFR Declaration

2020-21 Changes to the ACFR Portal

There have been a number of data item changes and additions to the 2020-21 ACFR including:

Approved Provider and Residential Aged Care Financial Statements: changes to the approved provider and residential aged care segment sections of the ACFR for 2020-21 include introducing:

- a new consolidated parent level segment report;
- new approved provider reconciliations and approved provider and residential segment liquidity balance sheets;
- a number of new expense data items, particularly focused on labour costs and hours and collecting residential aged care income and expenses at the facility level;
- a new permitted uses reconciliation; and
- a new Financial Support Statement and amending the requirements on who can sign the ACFR Declaration.

More information on the changes for including a Guide To Changes To The Aged Care Financial Report and a webinar and helpful tips on providing residential facility level information can be found at: <https://health.formsadministration.com.au/>

In addition, further assistance in completing the residential facility level information can be obtained by emailing ACFR.FacilityReporting.Help@Health.gov.au

Home Care Financial Report: the only change is the inclusion of a new Other Information section to collect data on the number of clients required to pay an Income Tested Care Fee and the number of clients with the Income Tested Care Fee waived.

Survey of Aged Care Homes: for the 2020-21 ACFR, SACH Part B (Accommodation Payments & Contributions) has been discontinued with the data to be captured in other sections of the ACFR.

Short-Term Restorative Care: changes for 2020-21 include:

- splitting wages expense between care and other staff;
- expanding client expenses to capture medical and nursing expenses, home modification expenses and other client expenses; and
- capturing client numbers and care days at the program or service level.

Lodgement date and Late Lodgement

As required under section 37 of the *Accountability Principles 2014*, an approved provider **must**, within 4 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.

For providers of residential care, the ACFR must be accompanied by the required GPFS and audit opinion.

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.

The Department can take compliance action if providers fail to comply with these requirements.

Different Financial Year

You may apply for a different financial year if you do not use the standard financial year of 1 July to 30 June. Please note a different financial year can only be approved if the Secretary is satisfied, on reasonable grounds, that it would be impracticable for you to prepare a financial report for the standard financial year. In general, a determination will only be available where you do not currently have the systems or processes in place that would reasonably allow you to meet the requirement of reporting for the standard financial year. You 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 impracticable to comply with the standard financial year (i.e. July to June).

You 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 2021.

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.

If you are a provider of STRC you will be required to complete all line items shown. If you operate two or more STRC services, your ACFR must cover all of those services in a single report.

Please refer to the data definitions before completing the STRC section of the ACFR.

Home Care Financial Reporting

The 2020-21 Home Care Financial Report (HCFR) will be completed online as part of the ACFR. The HCFR is to be completed at 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 at the planning region level, others will have their Service IDs at the package level (ie. 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 2020-21 Financial Report.

To assist providers, the 2020-21 Home Care Financial Report 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 (ie. head office costs), the 2020-21 Financial Report allows for these costs to be recorded in the Centrally Held or Corporate Items data section.

Only include financial information related to Home Care services in your 2020-21 Home Care Financial Report. You should not include financial information from other aged care operations such as residential care or commonwealth home support (CHSP/HACC) 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.

Residential Aged Care Financial Reporting

Prepare a General Purpose Financial Statement (GPFS)

- You 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 National Approved Provider System (NAPS) or Residential Aged Care Service (RACS) identification number it relates to, and include an Australian Business Number (ABN).
- **It is important that you, your accountant and your auditor become familiar with the financial reporting requirements before you lodge your GPFS and audit opinion.**
- All GPFS and accompanying audit reports must be uploaded through the ACFR portal via <https://health.formsadministration.com.au> through your myGovID login.

Report at either Provider Level or Service Level

- Reporting at the provider level means the provision of one audited GPFS covering all of your residential aged care services and all your 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.

Have the GPFS audited by a Registered Company Auditor

- You must have your 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 a RCA. It is your responsibility to ensure that your auditor is a RCA. One method of checking this is to perform a search on the Australian Securities and Investment Commission's website: www.asic.gov.au 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 a RCA is where approval has been given for an alternative auditor.
- The Secretary will not routinely approve a person who is not a 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 you are not able to readily access the services of a RCA because you are in a rural/remote location where there are no RCAs; then you may request that the Secretary approve an alternative auditor who is not a 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 a RCA is not available. You 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 2021.

- 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 your 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 you 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 of 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.
- A list of these mandatory line items and data definitions can be found on the ACFR portal at <https://health.formsadministration.com.au/>.

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 GPFSs.**

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.

Approved Provider who Delivers ONLY Residential Aged Care (Type A)

- If you deliver only residential aged care services, you 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 your GPFS.

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

- **Your ACFR and GPFS must report on all residential aged care services you operated for all or part of the financial year.**

Approved Provider Income & Expenditure Statement

- The format of the AP Income & Expenditure Statement is similar to the Statement of Profit or Loss and Other Comprehensive Income as included in the 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 require additional disclosure in Note 1 (“Sub-Contract arrangements”).
- All material other income and other expense items 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 AP Balance Sheet is similar to the Statement of Financial Position as included in the 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.
- 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 AP Cash Flow Statement is similar to the Statement of Cash Flows as included in the GPFS.
- All balances must be shown as GST exclusive.
- 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 ACFR

- 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.

Consolidated Segment Report

- If the approved provider does not have a parent entity or group structure, the Consolidated Segment Report 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 AP Income & Expenditure Statement and AP Balance Sheet.

- If the approved provider is part of a group and is not the parent entity of that group, the Consolidated Segment Report needs to be completed at the ultimate parent entity level.
- The Consolidated Segment Report 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 Consolidated Segment Report must agree with data entered into the Residential Aged Care Income, Expense and Balance Sheet sections of the ACFR.
- Community Segment includes HCP, CHSP, DVA and other non-aged care community services including NDIS, children services and other community services.

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 your organisation's General Purpose Financial Statement (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 your organisation's General Purpose Financial Statement (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 your organisation's General Purpose Financial Statement (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 your organisation's General Purpose Financial Statement (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 (ie a non-cash transaction).
- The Data should be sourced from your organisation's General Purpose Financial Statement (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 (ie 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 your organisation's General Purpose Financial Statement (GPFS) and therefore should reconcile to the GPFS.

Residential Aged Care Balance Sheet

- This schedule is the consolidated residential aged care segment Balance Sheet for all aged care homes 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 residential segment net assets.
- The opening balance of the residential segment equity must agree to the closing balance from the previous year (2019-20) 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 home 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 Consolidated Segment Report 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 Annual Prudential Compliance Statement (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.

Annual Prudential Compliance Statement

Providers of Residential Aged Care and Multi-Purpose Facilities are required to complete the 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 <https://health.formadministration.com.au> through your myGovID login. If you did not hold bonds at any time during the year you 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

Questions relating to your prudential obligations can be found on the ACFR portal. Please take care to ensure that the information you provide is complete and accurate.

A detailed user-guide to help you complete your 2020-21 APCS is available at <https://health.formadministration.com.au> 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

You must have your APCS audited and upload a Compliance Audit Certificate to the ACFR portal before finalising your submission. You can print a copy of your ACFR to show your 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 at <https://health.formadministration.com.au>. Please ensure your Auditor has read the instructions and completed their audit accordingly. The compliance audit is separate from your GPFS financial audit and one Audit Report that covers both the Prudential Compliance and the General Purpose Financial Statement is not acceptable.

APCS component of the ACFR online portal

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 you 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 your 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.**

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 you have logged into the portal and begun

to complete the form online. Once you 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 you downloaded it from.

Refundable Accommodation Deposits (RAD) and Daily Accommodation Payments (DAP) of new permanent residents – Non-Supported

Relates to payments for accommodation received from **all non-supported permanent residents who entered your service during the 2020-21 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 2020 and 30 June 2021 that paid, or agreed to pay, a Refundable Accommodation Deposit (RAD), Daily Accommodation Payment (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 (RAC) and Daily Accommodation Contributions (DAC) of new permanent residents – Partially Supported

Relates to contributions for accommodation received from **all partially supported permanent residents who entered your service during the 2020-21 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 2020 and 30 June 2021 that paid a refundable accommodation contribution (RAC) or daily accommodation contribution (DAC), or a combination of the two (regardless of whether or not 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.

Building Activity by Residential Aged Care Service

Part A: Completed Building Activity

Complete this part of the ACFR for any service for which you completed any building or upgrading work in the year ending 30 June 2021.

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 2021.

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 2021.

Please refer to the data definitions before completing the Survey of Aged Care Homes sections of the ACFR.

ACFR Declaration

Changes have been made to who can sign the 2020-21 ACFR Declaration:

If the approved provider is not a State, a Territory, an authority of a State or Territory or a local government authority, the aged care financial report 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 aged care financial report must be signed by one of the approved provider's key personnel who is authorised by the provider to sign the report.