



Australian Government
Department of Health

Aged Care Financial Report (ACFR) User Guide

Aged Care Financial Report (ACFR)

The ACFR is a Special Purpose Financial Report and is the primary source of information for the Department for making its risk assessment as to the viability and prudential compliance of approved providers. The ACFR will also provide supplementary information for analysis by the Department and Aged Care Financing Authority.

Please note that all approved providers **must complete** each Approved Provider (AP) section of the ACFR.

Effective from the 2020/21 financial year, the ACFR will be accompanied by a Declaration by the approved provider's Directors (as defined by the *Corporations Act 2001*), Responsible Persons (as defined by the *Australian Charities and Not-for-profits Act 2012*) or as agreed by the Department for other approved provider entities.

Purpose of this User Guide

This guide is designed to help with the completion of the ACFR for approved providers of Residential Aged Care, Multi-Purpose Services, Home Care, Commonwealth Home Support Programme services 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 approved provider responsibilities.

Completing the Reporting Responsibilities

- All approved providers must lodge all required sections of the ACFR with the Department, via the online ACFR portal: <https://health.formsadministration.com.au> within four months after the end of the financial year.
- The ACFR cannot be lodged until all sections relevant to the approved provider are completed and all necessary documents have been uploaded to the ACFR portal.
- The cover letter outlines all required sections of the ACFR to be completed.
- The ACFR portal can only be accessed through the **AUSkey** login.
- The Department encourage early lodgement, as this allows sufficient time to address any identified problems.

Due Date for Lodgement

For all approved providers who have a financial year ending 30 June, the ACFR must be completed and lodged by 31 October 2021, and must be accompanied by the respective audited General Purpose Financial Statement (GPFS) and additionally the audited Annual Prudential Compliance Statement (APCS) (if applicable). Approved 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 the ACFR early to provide adequate time to address any issues and finalise all components of the ACFR.

Questions and Feedback

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

If there is any appropriate feedback on the changes to financial reporting arrangements for approved providers please email FFBConsultation@health.gov.au.

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 all approved providers 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 approved providers fail to comply with these requirements.

Different Financial Year

An approved provider may apply for a different financial year if they 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 the approved provider to prepare a financial report for the standard financial year.

In general, a determination will only be available where the approved provider does not currently have the systems or processes in place that would reasonably allow the meeting of the requirement of reporting for the standard financial year.

An approved provider 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).

An approved provider 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 2020.

Online ACFR Portal

The online ACFR portal has been updated to ensure that the additional disclosure schedules as noted below have been included.

Please refer to the accompanying **ACFR Detailed Data Definitions** for assistance with completing each of the respective sections as applicable.

ACFR Sections

The listing below refers to each section of the ACFR. As noted previously, the Approved Provider (AP) sections must be completed for **all approved providers** except Government providers (refer below).

When completing the approved provider sections within the ACFR, the data and information entered **must reconcile and agree** to the GPFS where applicable.

Please note the online ACFR portal will be customised for each approved provider and only the sections relevant to each provider will be accessible (ie if an approved provider does not supply residential aged care services these sections will not be included in the ACFR portal for that approved provider).

1. General Purpose Financial Statements (GPFS)
2. Approved Provider (AP) Income & Expenditure Statement
3. AP Balance Sheet
4. AP Cash Flow Statement
5. AP Note 1 to the ACFR
6. AP Consolidated Segment Report
7. AP Financial Assets Movement Schedule
8. AP Loans Receivable Movement Schedule
9. AP Non-Current Assets Movement Schedule
10. AP Refundable Loans Movement Schedule
11. AP Borrowings Movement Schedule
12. AP Related Party Loans Movement Schedule
13. Residential Aged Care Income & Expenditure Statement (consolidated)
14. Residential Aged Care Balance Sheet
15. Residential Aged Care Home Income & Expenditure Statement (individual)
16. Short Term Restorative Care (STRC) Income & Expenditure Statement
17. Home Care (HCP) Income & Expenditure Statement
18. Commonwealth Home Support Programme (CHSP) Income & Expenditure Statement
19. APCS Permitted Uses Reconciliation
20. Annual Prudential Compliance Statement (APCS)
 - o Compliance with Prudential Standards
 - o Compliance with Refundable Accommodation Payments
 - o Compliance with the Provision of Other Care and Services Fees
 - o Compliance with Refunding Responsibilities
 - o Compliance with Permitted Uses for Accommodation Payments
 - o Refundable Deposits, Bonds and Entry Contribution Balances held
 - o Prudential Audit Declaration
21. Survey of Aged Care Homes (SACH)
 - o Part A - Non-Supported and Partially-Supported Accommodation Payments
 - o Residential Building Activity
22. ACFR Declaration

Government Providers

- If the approved provider is a State or Territory Government, an authority of a State or Territory, or a Local Government authority there is no requirement to submit a GPFS or provide the mandatory approved provider line sections contained in the ACFR.
- All government providers must complete and submit the residential aged care, home care, CHSP and STRC sections as appropriate. The sections must be completed in the mandatory ACFR format and include all the line items.

ACFR Declaration

- The ACFR will be required to have attached a Declaration signed on behalf of the Directors' of the approved provider.
- For the purposes of the ACFR Declaration, the term "Director" can mean a Director (as defined under the *Corporations Act*); "Responsible Person" (as defined by the *Australian Charities and Not-for-profits Commission Act*); "Trustee" (for unincorporated trusts) or any committee or person who represents the owner or member of the approved provider and parent entity.

1. General Purpose Financial Statement (GPFS)

- All Approved Providers (AP) **must** prepare a GPFS within the meaning given by section 6 of the *Statement of Accounting Concepts SAC1 '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 GPFS are required by the Accounting Standards to include a Statement of Financial Position, Statement of Comprehensive Income, Statement of Changes in Equity (Funds), Statement of Cash Flows, and Notes, comprising Reporting Entity, Basis of Preparation including Statement of Compliance, 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.
- 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 the approved provider and the external auditor become familiar with the financial reporting requirements before lodging the GPFS and audit opinion.**
- All GPFS and accompanying audit reports must be uploaded through the ACFR portal via <https://health.formadministration.com.au> through the **AUSkey** login.

Report at either Approved Provider level or Service level

- Reporting at the approved provider level means the provision of one audited GPFS covering all of the Government subsidy or grant funded aged care services as well as 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 GPFS for each 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 GPFRs to be uploaded.

Have the GPFS Audited by a Registered Company Auditor

- The GPFS must be 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 the responsibility of the approved provider to ensure that the auditor is a RCA. This can be confirmed by performing a search on the Australian Securities and Investment Commission's website: www.asic.gov.au. Company auditors will need to comply with all applicable statutory and professional standards auditor independence requirements.

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 an approved provider is not able to readily access the services of a RCA because they are in a rural/remote location where there are no RCAs, then the Secretary may 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 applicable reasons. An application form for an alternative auditor can be obtained from 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 and any request for an alternative auditor must be made by 30 September 2020.
- 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.

2. 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*)

3. AP Balance Sheet

- The disclosures of the AP Balance Sheet is similar to the Statement of Financial Position as included in the GPFS
- The Department adopts 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
- The Key Ratios are calculated and will be used in relation to the prudential assessment by the Department
- 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%*)

4. AP 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 inclusive
- Refundable loan receipts and payments must be disclosed as a Financing Cash Flow (as distinct from an Operating Cash Flow)

5. AP 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

6. 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
- 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, the respective segments to be completed are Residential and Other. In relation to Income & Expenditure, the Residential segment must agree to the consolidated Residential Aged Care Income & Expenditure Statement (refer schedule 13) and other income and expenditure items are to be included in the Other segment. All balance sheet items should be included in the Residential segment
- Community Segment includes HCP, CHSP, DVA and other non-aged care community services including NDIS, children services and other community services
- The additional disclosure data definitions for each line item are the same as for the respective AP Income & Expenditure Statement and AP Balance Sheet
- Where there is no parent entity segment reporting requirement, then the total segment result and total segment net assets must agree to the respective totals in the AP Income & Expenditure Statement and AP Balance Sheet
- Where this section is completed for a parent entity, the respective GPFS for that parent entity needs to be submitted with the ACFR

7. AP Financial Assets

- Financial Assets must be disclosed in accordance with AASB 9 *Financial Instruments*
- Each class of financial asset must be separately disclosed in the section "Financial Assets (Details)"
- Details in relation to the class and effective interest rates of financial assets must be included
- 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 total for each movement schedule must agree to the respective AP Balance Sheet disclosure

8. AP Loans Receivable

- Loan 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 total for each movement schedule must agree to the respective AP Balance Sheet disclosure

9. AP Non-Current Assets (Segment)

- All non-current assets need to be allocated to either Residential care segment or Other segment (*for prudential assessment purposes*)
- 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 average depreciation/amortisation rate for each class of asset needs to be included
- The total for each movement schedule must agree to the respective AP Balance Sheet disclosure

10. AP Refundable Loans

- Refundable accommodation deposits (RADs) schedule also includes (former) accommodation bonds and entry contributions for permanent residential aged care residents
- Accommodation bond retentions should agree to the consolidated Residential Income & Expenditure Statement
- The closing net carrying amount for refundable loans must reconcile to the APCS
- Refundable entry contributions schedule is in relation to retirement living residents
- Transfers to RADs must equal transfers from refundable entry contributions
- The total for each movement schedule must agree to the respective AP Balance Sheet disclosure

11. AP 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)
- Details of security needs to include name of lending institution, effective interest rate, term of loan(s) and security provided for the loan(s)
- The total for each movement schedule must agree to the respective AP Balance Sheet disclosure

12. AP Related Parties

- 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 total for each movement schedule must agree to the respective AP Balance Sheet disclosure

13. Residential Aged Care Income & Expenditure Statement (consolidated)

- This schedule is the consolidated residential aged care segment Income & Expenditure statement for all aged care homes operated by the approved provider
- The format is similar to previous years with some additional disclosures
- If there is no parent entity, the total residential aged care result must agree to the respective segment result (refer item 6)
- There must be no accommodation bond retention income due to the five year period allowable to charge a retention ended on 30 June 2014
- Staff costs need to be accurately allocated to the respective care, hotel services, administration and maintenance segments

14. 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 format is similar to previous years with some additional disclosures, with either the working capital or liquidity format being acceptable
- If there is no parent entity, the total net assets must agree to the respective residential segment net assets (refer item 6)
- The data definitions are based on the AP Balance Sheet definitions as appropriate
- 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

15. Residential Aged Care Home Income & Expenditure Statement (individual)

- This schedule 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
- The format is an abbreviated version of the consolidated residential aged care Income & Expenditure statement (refer item 13)
- The total result must agree to the result for the consolidated residential aged care Income & Expenditure in the Resi (I&E) tab
- 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

16. Short Term Restorative Care (STRC) Income & Expenditure Statement

- 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 are 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
- Providers of STRC are required to complete all line items shown. Where two or more STRC services are operated the ACFR must consolidate all of those services in the Income & Expenditure Statement

17. Home Care (HCP) Income & Expenditure Statement

- This schedule is to be completed at Planning Region level, with a HCP service defined as an approved provider's home care operation within an aged care planning region or outlet level
- 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
- The schedule has pre-populated the Service ID (or IDs) that constitute services included in each planning region for the purposes of completing the schedule
- Wherever possible expenses should be completed at the planning region level, however in recognition that some expenses may not be directly allocated to a particular service (ie. head office costs), the ACFR allows for these costs to be apportioned as Administration Costs and Management Fees

18. Commonwealth Home Support Programme (CHSP) Income & Expenditure Statement

- This schedule to be completed for all funding received in relation to CHSP services
- The format of this schedule is consistent with the annual acquittals required for CHSP funded services
- The income and expenditure items must be only relate to CHSP services and not include HCP services

19. APCS Permitted Uses Reconciliation

- 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 APCS Permitted Uses Reconciliation forms part of the Annual Prudential Compliance Statement (APCS)
- The Permitted Uses Reconciliation is intended to provide support that the RAD/Bond monies have been utilised in accordance with the above legislation
- Permitted Uses expenditure refers to actual amounts spent (not accrued) except for reasonable business losses within the first 12 months of operations which must be properly identified
- The Permitted Uses Reconciliation must show the movements in the respective categories at the approved provider level (including borrowings)

20. Annual Prudential Compliance Statement (APCS)

General

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.formsadministration.com.au> through the AUSkey login. If an approved provider did not hold RADs or 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

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

A detailed user-guide to help complete the 2020-21 APCS is available at:

<https://health.formsadministration.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. An approved provider may be asked at any time to demonstrate its compliance as reported in the APCS.

Compliance Audit

The APCS must be audited with the upload of the Compliance Audit Certificate to the ACFR portal prior to finalising the submission. A copy of the ACFR can be printed to be sighted by the auditor before completing and attaching a copy of the Audit Certificate. The auditor should keep a copy of the APCS and the audit opinion for their own records.

Audit guides are available online at <https://health.formsadministration.com.au>. Please ensure the Auditor has read the instructions and completed the audit accordingly. The compliance audit is separate from the GPFS financial audit and, accordingly, 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:

- RADs/Bonds held
- Total value of RADs received in the year
- Total amount deducted from RAD/Bond balances in the year
- Compliance with the Prudential Standards
 - Liquidity Standard
 - Records Standard
 - Governance Standard
 - Disclosure Standard

Compliance with Refundable Accommodation Deposit Payments

- Limits on charging RADs or bonds
- Compliance with rules around charging RADs
- Compliance with rules around charging accommodation payments (if applicable)
- Compliance with refunding of RADs/Bonds 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 Deposit Responsibilities

- Total number of RADs and Bond balances held
- Total \$ value of RADs 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 the 2020-21 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.

Approved providers are required to report expenditure from all sources of funding. The information is about the expenditure on uses for which refundable accommodation payments are permitted by the Act. Approved providers are not expected to reconcile their refundable accommodation payment income against their permitted use expenditure.

21. Survey of Aged Care Homes (SACH)

Part A

The Survey of Aged Care Homes (SACH) **Part A** is completed on the ACFR portal via a downloadable excel spreadsheet containing three parts:

- Cover page
- Non-Supported tab
- Partially-Supported tab

The excel spreadsheet is available to download once logged into the portal and commenced the form completion online. Once entering the data into the spreadsheet is completed, error checking is performed 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 the Cover Page for completeness), the complete file can be uploaded back into the portal on the same page that it was downloaded 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 the residential service during the 2020-21 year, including residents transferring from another aged care service
- For residents that receive a Government accommodation supplement complete the "Partially Supported" tab relating to accommodation payments for partially supported residents
- Information to be 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)
- 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 paid 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 the residential 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 complete the "Non-Supported" tab relating to accommodation payments for non-supported residents

- Information to be 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 the Department of Human Services (DHS) during the year please enter the average DAC amount

Building Activity by Residential Aged Care Service

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

Part A: Completed Building Activity

- Complete this part of the ACFR for any service for which 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

22. ACFR Declaration

The ACFR must include the following Declaration.

The *Directors of approved provider name* confirm that the Aged Care Financial Report for the year ended 30 June 2020 has been prepared on the following basis:

1. The financial information agrees to the *approved provider name* audited General Purpose Financial Statements where required
2. All schedules have been completed in accordance with the financial and supporting records
3. All required disclosures included in Note 1 to the Aged Care Financial Report have been submitted
4. The Aged Care Financial Report of the *approved provider name* gives a true and fair view of the financial position as at 30 June 2021 and of the financial performance for the year ended on that date
5. The Consolidated Segment Report of the *parent entity name* gives a true and fair view of the financial position as at 30 June 2021 and of the financial performance for the year ended on that date (*delete if not applicable*)
6. This Declaration is made on behalf of all Directors and Key Management personnel of the *approved provider name*

Director Name

Date