

Aged Care Financial Reports Calendar



Report title	Report period	Report due date	QFR portal open	Requirements	Provider type	Third party audit report required	Your notes
December Quarterly Financial Report (QFR) Section 166–340 of the Aged Care Rules 2025	Quarter 2: 1 October to 31 December	14 February (within 45 days after the end of quarter)	1 January	States and territories, their authorities and local government authorities must have an authorised member of their key personnel sign this report. All other providers must have this report signed by a director of the body corporate or a member of the governing body for unincorporated providers.	All registered providers	⊗	
March Quarterly Financial Report (QFR) Section 166–340 of the Aged Care Rules 2025	Quarter 3: 1 January to 31 March	5 May (within 35 days after the end of a quarter)	1 April	States and territories, their authorities and local government authorities must have an authorised member of their key personnel sign this report. All other providers must have this report signed by a director of the body corporate or a member of the governing body for unincorporated providers.	All registered providers	⊗	
June Quarterly Financial Report (QFR) Section 166–340 of the Aged Care Rules 2025	Quarter 4: 1 April to 30 June	4 August (within 35 days after the end of a quarter)	1 July	States and territories, their authorities and local government authorities must have an authorised member of their key personnel sign this report. All other providers must have this report signed by a director of the body corporate or a member of the governing body for unincorporated providers.	All registered providers	⊗	
Aged Care Financial Report (ACFR) Section 166–310 of the Aged Care Rules 2025	1 July to 30 June	31 October (within 4 months of the end of a financial year)	Not applicable	States and territories, their authorities and local government authorities must have an authorised member of their key personnel sign this report. All other providers must have this report signed by a director of the body corporate or a member of the governing body for unincorporated providers. Non-government registered providers of residential care must lodge their GPFR to the Department of Health, Disability and Ageing (the Department).	All registered providers	✓	
Annual Prudential Compliance Statement (APCS) – submit as part of ACFR Section 166–360 of the Aged Care Rules 2025	1 July to 30 June	31 October (within 4 months of the end of a financial year)	Not applicable	Registered providers that hold a refundable accommodation deposit must complete the APCS. Registered providers that did not hold any refundable accommodation deposits must complete Question 1 of the APCS.	All registered residential providers	✓	
September Quarterly Financial Report (QFR) Section 166–340 of the Aged Care Rules 2025	Quarter 1: 1 July to 30 September	4 November (within 35 days after the end of a quarter)	1 October	States and territories, their authorities and local government authorities must have an authorised member of their key personnel sign this report. All other providers must have this report signed by a director of the body corporate or a member of the governing body for unincorporated providers.	All registered providers	⊗	
General Purpose Financial Report (GPFR) Section 166–345 of the Aged Care Rules 2025	1 July to 30 June	30 November (within 5 months of the end of a financial year)	Not applicable	All non-government registered providers of residential aged care must publish their GPFR on their website. If a provider does not have a website, they need to publish it on another publicly available website and let their current and prospective consumers know.	All non-government registered residential care providers	✓	

Note: The end of financial year is 30 June unless you have approval from the Secretary of the Department to change this date.