

# Aged Care Financial Reports Calendar 2024



Report title	Report period	Report due date	QFR portal open	Requirements	Provider type	Third party audit report required	Your notes
<b>December Quarterly Financial Report (QFR)</b> s43 of the <i>Accountability Principles 2014</i>	Quarter 2: October to December 2023	14 February 2024 (within 45 days after the end of quarter)	1 January 2024	<input type="checkbox"/> States and territories, their authorities and local government authorities must have an authorised member of their key personnel sign this report. <input type="checkbox"/> 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 approved providers	⊗	
<b>March Quarterly Financial Report (QFR)</b> s43 of the <i>Accountability Principles</i>	Quarter 3: January to March 2024	5 May 2024 (within 35 days after the end of a quarter)	1 April 2024	<input type="checkbox"/> States and territories, their authorities and local government authorities must have an authorised member of their key personnel sign this report. <input type="checkbox"/> 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 approved providers	⊗	
<b>June Quarterly Financial Report (QFR)</b> s43 of the <i>Accountability Principles</i>	Quarter 4: April to June 2024	4 August 2024 (within 35 days after the end of a quarter)	1 July 2024	<input type="checkbox"/> States and territories, their authorities and local government authorities must have an authorised member of their key personnel sign this report. <input type="checkbox"/> 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 approved providers	⊗	
<b>Aged Care Financial Report (ACFR)</b> s35 of the <i>Accountability Principles</i>	July 2023 to June 2024	31 October 2024* (within 4 months of the end of a financial year)	Not applicable	<input type="checkbox"/> States and territories, their authorities and local government authorities must have an authorised member of their key personnel sign this report. <input type="checkbox"/> 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. <input type="checkbox"/> Non-government approved providers of residential care must lodge their GPFR to the Department of Health and Aged Care (the Department).	All approved providers	✓	
<b>Annual Prudential Compliance Statement (APCS) - submit as part of ACFR</b> s51-56 of the <i>Fees and Payments Principles 2014 (No.2)</i>	July 2023 to June 2024	31 October 2024* (within 4 months of the end of a financial year)	Not applicable	<input type="checkbox"/> Approved providers that hold a refundable accommodation deposit must complete the APCS. <input type="checkbox"/> Approved providers that did not hold any refundable accommodation deposits must complete Question 1 of the APCS.	All approved residential providers	✓	
<b>September Quarterly Financial Report (QFR)</b> s43 of the <i>Accountability Principles</i>	Quarter 1: July to September 2024	4 November 2024 (within 35 days after the end of a quarter)	1 October 2024	<input type="checkbox"/> States and territories, their authorities and local government authorities must have an authorised member of their key personnel sign this report. <input type="checkbox"/> 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 approved providers	⊗	
<b>General Purpose Financial Report (GPFR)</b> s37B of the <i>Accountability Principles</i>	July 2023 to June 2024	30 November 2024* (within 5 months of the end of a financial year)	Not applicable	<input type="checkbox"/> All non-government approved 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 approved residential care providers	✓	

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