

COST RECOVERY IMPLEMENTATION STATEMENT

**for accreditation services**

**2024-25**

Charging for regulatory activity involves government entities charging individuals or organisations in the non-government sector some or all of the minimum efficient costs of a specific government activity. The Cost Recovery Policy along with the Australian Government Charging Framework (the Charging Framework) sets out the policy under which government entities design, implement and review charging for regulatory activities. The CRIS is the public document to ensure the transparency and accountability for the level of the charging and to demonstrate that the purpose for charging, as decided by Government, is being achieved.

Contents

[1. INTRODUCTION 3](#_Toc171327012)

[1.1. Purpose of the Cost Recovery Implementation Statement 3](#_Toc171327013)

[1.2. Context for cost recovery 3](#_Toc171327014)

[1.3. Description of the regulatory charging activity 3](#_Toc171327015)

[1.4. Activities being cost recovered 4](#_Toc171327016)

[1.5. Appropriateness of cost recovery 4](#_Toc171327017)

[2. POLICY AND STATUTORY AUTHORITY TO CHARGE (COST RECOVER) 4](#_Toc171327018)

[2.1. Government policy approval to charge for this regulatory activity 4](#_Toc171327019)

[2.2. Statutory authority to charge 5](#_Toc171327020)

[3. CHARGING (COST RECOVERY) MODEL 5](#_Toc171327021)

[3.1. Outputs and business processes of the regulatory charging activity 5](#_Toc171327022)

[3.2. Costs of the regulatory activity 7](#_Toc171327023)

[3.2.1. Direct costs 7](#_Toc171327024)

[3.2.2. Indirect costs 8](#_Toc171327025)

[3.3. Design of the regulatory charge 8](#_Toc171327026)

[3.5. Cost recovery revenue 10](#_Toc171327027)

[4. RISK ASSESSMENT 11](#_Toc171327028)

[5. STAKEHOLDER ENGAGEMENT 12](#_Toc171327029)

[5.2. Introduction of the new Aged Care Act 12](#_Toc171327030)

[6. FINANCIAL PERFORMANCE 12](#_Toc171327031)

[6.1. Financial estimates 12](#_Toc171327032)

[6.2. Financial outcomes 13](#_Toc171327033)

[7. NON-FINANCIAL PERFORMANCE 13](#_Toc171327034)

[8. KEY FORWARD DATES AND EVENTS 13](#_Toc171327035)

[9. CRIS APPROVAL AND CHANGE REGISTER 14](#_Toc171327036)

# INTRODUCTION

## Purpose of the Cost Recovery Implementation Statement

This Cost Recovery Implementation Statement (CRIS) provides information on how the Aged Care Quality and Safety Commission (the Commission) implements cost recovery charging for the accreditation and re-accreditation of residential aged care services. It reports actual financial and non-financial performance information for the accreditation and re-accreditation of residential aged care services and contains financial and demand forecasts for 2024-25 and three forward years. The Commission will maintain the CRIS until the activity or cost recovery for the activity has been discontinued.

## 1.2. Context for cost recovery

The Australian Government Cost Recovery Policy (CRP) sets out the overarching framework under which government entities design, implement and review cost recovered activities. Government entities must document cost recovered activities in a CRIS as required by the Charging Policy.

Cost recovery by the Commission aligns with the Government’s overarching cost recovery policy that, where appropriate, non-government recipients of specific government activities should be charged some or all of the costs of those activities. The CRP set out the overarching framework under which government entities design, implement and review cost recovered activities.

## 1.3. Description of the regulatory charging activity

On 1 January 2019, the Commission was established by the Aged Care Quality and Safety Commission Act 2018. The Commission has regulatory responsibility for aged care, including approval of aged care providers, accreditation, monitoring, compliance functions, resolution of complaints and monitoring of Commonwealth funded aged care providers. This includes regulatory responsibility for the accreditation of residential aged care services through the conduct of site audits, and risk-based monitoring of residential and home-based aged care services through review audits, quality reviews and assessment contacts in accordance with the Aged Care Quality and Safety Commission Rules 2018 (the Rules) and the applicable Aged Care Quality Standards (the Quality Standards).

The Commission’s role as the national regulator of aged care services is to uphold the objectives of the Commission Act by:

* Protecting and enhancing the safety, health, wellbeing and quality of life of aged care consumers
* Promoting engagement with consumers about the quality of care and services
* promoting confidence and trust in the provision of aged care

Accreditation of residential aged care services is a key component of the current aged care regulatory environment established by the Aged Care Act 1997 (the Act) and is an internationally recognised evaluation process used to assess the quality of care and services provided in areas such as health care, disability services, and aged care as part of a safety and quality framework. It seeks to assess a level of performance against established quality standards and contribute to improved safety, quality and continuous improvement of services.

The Competition Policy Review found independent regulation can help encourage entry into a service market by ensuring all providers operate on a level playing field – leading to greater choice, diversity and innovation in service provision.

## 1.4. Activities being cost recovered

Accreditation is a requirement for any residential aged care service that wants to receive government subsidies. Under the current Aged Care Act, all residential aged care services must be assessed against the Quality Standards as part of the accreditation process. The site audit of a residential aged care service must be undertaken prior to a re-accreditation decision, which is necessary to allow for the receipt of subsidy to operate the residential aged care service.

Cost recovery fees will be paid by approved providers of residential aged care services in respect of:

* **Accreditation of commencing residential services**Assessment and determination of an application for accreditation of a commencing service.
* **Re-accreditation of residential services**Assessment and determination of applications for re-accreditation of:
	+ accredited services
	+ previously accredited services (services that were but are no longer an accredited service).

In May 2017, the former Australian Aged Care Quality Agency (Quality Agency) met the requirements of the Cost Recovery Guidelines (CRGs) and introduced cost recovery for the accreditation of residential aged care services. The related policy approval was for the full recovery of accreditation costs, with fee relief offered in certain circumstances (through a viability supplement). With the introduction of the Australian National Aged Care Classification funding model (AN-ACC) on 1 October 2022 the viability supplement ceased, however alternative fee relief arrangements were implemented to provide fee relief to the same cohort of residential aged care providers. The fees payable by providers of residential aged care services, introduced at that time, comprised an application fee of $1,140 (payable by all applicants) and a further fee for the accreditation assessment based on the number of places in the relevant service. The accreditation fees are specified by the Commissioner on the Commission’s website.

## 1.5. Appropriateness of cost recovery

Consistent with the CRP, since May 2017 providers of residential aged care services have been charged fees for accreditation and re-accreditation, as they create a need for the regulatory activity through the desire to supply residential aged care services. Providers are required to pay an application fee at the time they submit their application for accreditation of residential aged care services. For re-accreditation of an accredited or previously accredited service, fees are to be paid prior to the submission of the application.

# POLICY AND STATUTORY AUTHORITY TO CHARGE (COST RECOVER)

##  Government policy approval to charge for this regulatory activity

In the 2015-16 Budget the Government announced full cost recovery arrangements were to be established for accreditation of residential aged care services by the Commission’s predecessor, the Australian Aged Care Quality Agency. Cost recovery commenced in May 2017. Policy approval from Government allowed for the full recovery of the costs of accreditation, with fee relief provided in certain circumstances to support the viability of residential aged care services operating in thin markets.

The fees for accreditation services have not previously changed since they were introduced in 2017 and annual adjustments based on indexation have not been made. In the 2023-24 Budget, the Government confirmed that fees were to remain unchanged for the 2023-24 financial year. An indexation rate has been applied to the fees for the 2024-25 financial year as it is a requirement under the Australian Government’s cost recovery framework to review fees charged for cost recovered activities and amend them based on changes to the cost of undertaking the activity.

##  Statutory authority to charge

Section 23 of the Aged Care Quality and Safety Commission Act 2018 provides authority for the Aged Care Quality and Safety Commissioner (Commissioner) to charge fees for services provided by the Commissioner in performing the Commissioner’s functions. Furthermore, section 28 of the Rules provides that applications for accreditation or reaccreditation must be accompanied by any fee specified by the Commissioner.

An instrument specifying the amount of the fees to be charged must be in place before charging commences.

# CHARGING (COST RECOVERY) MODEL

##  Outputs and business processes of the regulatory charging activity

The activities proposed to be subject to cost recovery in scope for this CRIS are:

1. Assessment and determination of applications for accreditation of commencing residential aged care services
2. Assessment and determination of applications for re-accreditation of accredited and previously accredited residential aged care services.

These activities contribute to the Commission’s Portfolio Budget Statement[[1]](#footnote-2) outcome of ‘Protect and enhance the safety, health, wellbeing and quality of life of aged care consumers, including through effective engagement with them, regulation and education of Commonwealth-funded aged care service providers and resolution of aged care complaints.’ The Forward Estimates 2024-27 Planned Performance Results for the period of this CRIS are ‘Take appropriate action to assess residential aged care services and home service providers against the aged care standards in accordance with legislative timeframes, and target compliance monitoring to areas of identified risk, in accordance with the reforms to the *Aged Care Act 1997* and the accreditation model.’

There are two types of application for accreditation:

**Commencing service accreditation**: Accreditation of commencing services is available for commencing residential aged care services and commencing flexible care services that contain short-term restorative care in a residential care setting.

Residential aged care services are considered to be commencing when an approved provider has been allocated places for the service, but the service has not provided residential care for those places, is not currently accredited, and has not previously been accredited. In response to applications for commencing service accreditation, the Commission must record a decision, in writing, to accredit the commencing service or not to accredit the service and the reasons for the decision which is then provided to the applicant.

Accreditation for commencing residential aged care services lasts for one year.

**Re-accreditation of residential services**: Re-accreditation of residential services is available for accredited and previously accredited residential aged care services. Accredited aged care services need to apply for re-accreditation before the period of accreditation expires. In response to applications for re-accreditation of residential services, the Commission must make a decision to re-accredit the service or not to re-accredit the service and record the reasons for the decision, which is then provided to the applicant in a written notice.

Before the accreditation period for an accredited service ends, the Commissioner will send a reminder notice to the provider which will include:

* the date by which the provider needs to make the application for re-accreditation
* the day on which the period of accreditation is due to end.

The reminder notice specifies the application fee that is applicable to the approved provider. For re-accreditation of an accredited or previously accredited service, fees are to be paid prior to the submission of the application. The application must be in writing on a form approved by the Commissioner.

Re-accreditation for residential aged care services generally lasts for up to three years, with the period of accreditation dependent on the outcome of the site audit.

**Key business processes**

The key business processes for commencing service accreditation are:

* **Assessment:** a desk assessment of approximately half a day’s duration which includes an assessment about how the approved provider will ensure the commencing service will meet the Quality Standards.
* **Administration:** establishing a residential service in the business support system, record creation, providing a certificate of accreditation and publication of an accreditation decision.
* **Decision** **making:** consideration of evidence, requests for more information, liaison with the Department of Health and Aged Care on matters relevant to Approved Provider Status such as occupancy dates and size of service. The decision to accredit the commencing service is made pursuant to consideration of an application.

The key business processes for re-accreditation of residential services are:

* **Planning:** scheduling of site audits for accredited services that will likely apply for re-accreditation during the financial year (based on the date their accreditation period ends), and preparation of resources for quality assessors prior to the re-accreditation site audit.
* **Assessment:** an unannounced site audit to assess the service’s performance against all 42 requirements of the Quality Standards. The duration of a site audit and the number of quality assessors appointed to an assessment team to conduct the audit varies according to the number or residential aged care places at the service, the structure of the service and other considerations (typically 2 to 3 quality assessors for 2 to 3 days on site but increased to 4 quality assessors for services with more than 160 residential aged care places).
* **Administration:** preparation of a detailed Assessment Report of each audit, publishing the decision and report, providing a certificate of accreditation, quality assurance, arranging and meeting costs of transport, accommodation and travel time, and preparation and issuing of reminder notices for providers.
* **Decision Making:** the decision to re-accredit the service is made pursuant to consideration of an application, receipt and review of the provider’s response, review of other Commission intelligence and preparation of a comprehensive performance report.

##  Costs of the regulatory activity

The approach used to determine the costs of this regulatory activity is based on a marginal costing methodology for the allocation of costs. Corporate operating costs such as overheads and/or capital costs are not considered in the cost attribution to the assessment activities.

Direct costs have been estimated based on the number of re-accreditation site audits, the location of the residential aged care service (metropolitan, inner regional, outer regional, remote or very remote), and the number of allocated residential places for a service.

Direct costs are those costs that can be directly attributed to the regulatory activity, such as staffing costs. Indirect costs are those costs which are difficult to link to individual activities, such as corporate overhead costs.

### 3.2.1. Direct costs

**Main Cost Drivers**
The most significant cost driver for the activities covered by this CRIS is staffing for the end-to-end process of accreditation and re-accreditation - primarily the number of staff required to plan and conduct re-accreditation site audits followed by the drafting of the accompanying reports and the decision-making process. Travel costs and accommodation costs for the period staff are required to be on site conducting re-accreditation site audits are also main cost drivers. For re-accreditation, the variation in the time required to complete a site audit is reflected in the fee structure, with fees based on the number of residential aged care places at the service.

Direct staffing costs take into account the full salary cost of assessors.

**Cost Driver Assumptions**

**The direct staffing costs for re-accreditation are based on the number of staff required to complete a site audit and the standard time taken to complete each stage of the re-accreditation (the effort) process multiplied by the average direct cost of the staff who complete each activity. Staff from Australian Public Service (APS) Level 4 to Executive Level 2 or equivalent are involved in the process, with the bulk of the work completed by APS 6 staff and decision-making activities completed by Executive Level staff. The effort calculations include required team size assumptions based on the number of residential aged care places at the service as well as standardised efforts for planning, administration, report writing and decision making.**

The cost of travel and the associated accommodation costs are included as direct costs. The direct travel and accommodation costs are based on the actual average costs of these activities. The total travel and accommodation costs have been aggregated and allocated proportionately so that the location of the service does not disproportionately impact the fee structure.

### 3.2.2. Indirect costs

**Main cost drivers**

Indirect costs such as corporate overheads, utilities and business systems, and capital costs have not been attributed to the costing.

**Cost driver assumptions**

It is assumed that the indirect costs of the entity are incurred in the production of all the functions of the Commissioner.

##  Design of the regulatory charge

The Government’s policy decision provides authority for the Commission to fully cost recover the administration of accreditation of commencing residential services and re-accreditation of residential services by charging fees to providers of residential aged care services.

Although the fees for the activities listed in section 3.1. were originally calculated to represent the full recoverable cost of accreditation activities in 2016-17, since that time there have been multiple drivers for an increased cost of accreditation services – primarily the introduction of the current Quality Standards in 2019 which resulted in additional effort required to complete detailed audit reports and written decisions. Staffing costs, travel and accommodation costs have also increased since 2016-17. Additionally, indexation has not been added to the fees in successive years from 2017-18 to 2023-24 inclusive. As a result, the fee structure now represents the partial cost recovery of accreditation and re-accreditation services.

The fees for accreditation and re-accreditation services have been updated for 2024-25 to include the application of an indexation rate to the prior years’ fees and the updated fee structure is outlined in **Section 3.2 Table 2: Applicable fees for re-accreditation**. The indexed fees for 2024-25 remain a partial cost of the total recoverable amount for these activities.

**Fees for commencing service accreditation**

The applicable fee for commencing and recommencing service accreditation is a fixed fee of $1,180 because the cost of making a commencing service accreditation decision is not affected by the size of the service. This fee includes the cost of (a) a desk assessment of information provided in the application for accreditation about how the approved provider will ensure that the commencing service will meet the Quality Standards and (b) the decision to accredit or not accredit, as well as (c) related direct costs and (d) a proportionate share of indirect costs. This fee has increased from $1,140 due to an annual adjustment based on indexation.

**Fees for re-accreditation of residential services**

The applicable fees for re-accreditation with an annual adjustment based on indexation are shown in Table 1 (below).

**Table 1: Applicable fees for re-accreditation**

|  |  |  |  |
| --- | --- | --- | --- |
| **Allocated Places** | **NEW Re-accreditation fee effective 1 July 2024** | **NEW Re-accreditation fee for services receiving a fee waiver effective 1 July 2024** | **Previous re-accreditation fee** |
| 1-9 | $3,121 | $0 | $3,016 |
| 10-24 | $6,151 | $0 | $5,945 |
| 25-80 | $12,304 | $6,152 | $11,891 |
| 81-160 | $17,718 | $8,859 | $17,124 |
| 161+ | $23,188 | $11,594 | $22,410 |

**Fee waivers for re-accreditation fees**

Full fee waivers are available for services with fewer than 25 residential places located in Modified Monash Model (MMM) categories 4-7 or with specialised homeless or Aboriginal and Torres Strait Islander status. A fee reduction of 50% is available for services with 25-29 residential places in MMM category 4; 25-39 places in MMM category 5; and services with 25 or more places in categories 6-7, or with specialised homeless or Aboriginal and Torres Strait Islander status. Information on the Modified Monash Model is available on the Department of Health and Aged Care website.[[2]](#footnote-3)

The eligibility criteria for discounts to the applicable re-accreditation fees are shown in Table 2 (below).

**Table 2: Discounts to applicable fees**

|  |  |
| --- | --- |
| **Discount qualification** | **Fee payable** |
| * Modified Monash Model (MMM) category 4 + 25-29 places
* MMM category 5 + 25-39 places
* MMM category 6-7 or with specialised homeless or Aboriginal and Torres Strait Islander status + >24 places
 | Half of applicable fee |
| >24 places and specialised homeless or Aboriginal and Torres Strait Islander status | Half of applicable fee |
| <25 places + in MMM categories 4-7 or with specialised homeless or Aboriginal and Torres Strait Islander status | Nil fee |

## 3.5. Cost recovery revenue

**Table 3: Outputs for FY2024-25**

|  **Output title**  | **Type**  | **Unit cost ($)**  | **Charge Rate ($)** | **Estimated volume**  | **Estimated total cost ($)** | **Estimated total revenue ($)** |
| --- | --- | --- | --- | --- | --- | --- |
| Commencing Home | Fee | 1,180  |  1,180  |  10 | 9,951 | 11,800 |
| Re-accreditation 1-9 allocated places | Fee | 3,121  |  3,121  |  0 | 0 | 0 |
| Re-accreditation 10-24 allocated places | Fee | 6,151  |  6,151  |  6 | 158,021 | 36,906 |
| Re-accreditation 25-80 allocated places | Fee | 12,304  | 12,304 |  344 | 9,059,891 | 4,232,576 |
| Re-accreditation 81-160 allocated places | Fee | 17,718  | 17,718 |  328 | 9,016,987 | 5,811,504 |
| Re-accreditation 161+ allocated places | Fee | 23,188  | 23,188  |  28 | 810,725 | 649,264 |
| Re-accreditation 1-24 allocated places and in MMM categories 4-7 or with specialised homeless or Aboriginal and Torres Strait Islander status\* | Fee | 0  | 0  |  23 | 605,749 | 0 |
| Re-accreditation 25-29 allocated places and in MMM category 4\*\* | Fee | 6,152  | 6,152 |  0 | 0 | 0 |
| Re-accreditation 25-39 allocated places and in MMM category 5\*\* | Fee | 6,152  | 6,152 |  20 | 526,738 | 123,040 |
| Re-accreditation 25-80 allocated places and in MMM categories 6-7 with specialised homeless or Aboriginal and Torres Strait Islander status \*\* | Fee | 6,152  | 6,152 |  6 | 158,021 | 36,912 |
| Re-accreditation 81-160 allocated places and in MMM categories 6-7 with specialised homeless or Aboriginal and Torres Strait Islander status\*\* | Fee | 8,859 | 8,859 |  1 | 27,491 | 8,859 |
| Re-accreditation 161+ allocated places and in MMM categories 6-7 with specialised homeless or Aboriginal and Torres Strait Islander status\*\* | Fee | 11,594 | 11,594 |  0 | 0 | 0 |
| Re-accreditation 25-80 allocated places and specialised homeless or Aboriginal and Torres Strait Islander status\*\* | Fee | 6,152 | 6,152 |  2 | 52,674 | 12,304 |
| Re-accreditation 81-160 allocated places and specialised homeless or Aboriginal and Torres Strait Islander status\*\* | Fee | 8,859 | 8,859 |  0 | 0 | 0 |
| Re-accreditation 161+ allocated places and specialised homeless or Aboriginal and Torres Strait Islander status\*\* | Fee | 11,594 |  11,594 |  0 | 0 | 0 |
| TOTAL  |  |  |  |  768 | 20,426,248 | 10,923,165 |

\*Fee waiver

\*\*Fee reduction

# RISK ASSESSMENT

A Charging Risk Assessment was undertaken in May 2024. The outcome of this assessment was an overall risk rating of ‘Medium.’

The most likely risks identified for any changes to cost recovery arrangements are:

* financial burdens placed on the sector if there is limited capacity to absorb this cost, either due to services operating on a small revenue base and small margins or due to the financial pressures of other reforms both recently implemented and upcoming.
* viability risks for services in remote and very remote locations, and specialised homeless and Aboriginal and Torres Strait Islander residential services, which is a cohort facing the greatest viability risk in thin markets.
* insufficient consultation with the sector in developing a new cost recovery arrangement.

The Commission will mitigate these risks by:

* maintaining a charging model based on the efficient costs of delivering accreditation and re-accreditation services. The Commission has business systems and financial controls that ensure that correct fees and charges for accreditation services are raised and collected on time. Cost tracking is utilised for every service and balanced against activity forecasts. Variances are closely monitored.
* continuing fee waiver and reduction arrangements and considering the appropriateness of any adjustments to these arrangements.
* working closely with the Department of Health and Aged Care to ensure that the regulatory framework is effective, proportionate and transparent.
* conducting consultation periods of a reasonable duration, with the provision of a summary of the consultation feedback to stakeholders, where required and sufficiently in advance of any changes to the cost recovery arrangements.

 A subsequent Charging Risk Assessment was conducted in June 2024 to consider the impact of the annual adjustment to fees based on indexation, and the Charging Risk Assessment rating for this cost recovery activity remains ‘Medium.’

# STAKEHOLDER ENGAGEMENT

The CRIS will be used as part of the Commission’s ongoing engagement with stakeholders about cost recovery, and to provide transparency in relation to our financial and non-financial performance.

## 5.2. Introduction of the new Aged Care Act

The Australian Government is developing a new Aged Care Act to strengthen Australia's aged care system. The new Act aims to ensure that people who access aged care services funded by the Australian Government are treated with respect and have the quality of life they deserve. The Commission will consider the impact of the costs of regulatory activities and engage with the sector before any changes to cost recovery arrangements are made. This will include any changes to cost recovery arrangements for the accreditation and re-accreditation of residential aged care services associated with the introduction of the new Aged Care Act.

# FINANCIAL PERFORMANCE

## 6.1. Financial estimates

The figures in the table below are forward estimates for cost recovered accreditation and re-accreditation activities. A review of actual financial performance compared with estimates will be undertaken annually. These forecasts will be updated at the start of each budget year. The balance is due to application of discounts and will be funded from Government budget appropriation.

**Table 4: Forecast of financial performance**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Financial Item** | **2024-25** | **2025-26** | **2026-27** | **2027-28** |
| Total expenses | **$20,426,428** | **$29,868,488** | **$10,700,333** | **$16,152,831** |
| Total revenue | **$10,923,165** | **$19,295,866** | **$7,515,261** | **$11,832,430** |
| Balance = revenue - expenses | -$9,503,263 | -$10,572,622 | -$3,185,072 | -$4,320,401 |
| Cumulative balance | **-$55,183,576** | **-$65,756,198** | **-$68,941,270** | **-$73,261,671** |

## 6.2. Financial outcomes

**Table 5: Prior year financial outcomes for accreditation and re-accreditation activities**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Financial Item**  | **2020-21**  | **2021-22**  | **2022-23**  | **2023-24**  |
| Estimates  |
| Revenue = X  | $8,791,992 | $12,304,524 | $24,815,526 | $8,247,360 |
| Expenses = Y  | $13,189,285 | $18,762,927 | $56,916,196 | $12,794,756 |
| Balance = X – Y  | -$4,397,293 | -$6,458,403 | -$32,100,670 | -$4,547,396 |
| Remissions, rebates and adjustments = Z  | $598,911 | $736,403 | $2,069,650 | $145,397 |
| Net balance = balance – Z  | -$4,996,204 | -$7,194,806 | -$34,170,320 | -$4,692,793 |
| Cumulative balance  | **-$4,996,204** | **-$12,191,010** | **-$46,361,330** | **-$51,054,123** |
| Actuals  |
| Revenue = X  | $7,344,695 | $9,695,007 | $20,714,011 | $8,176,012 |
| Expenses = Y  | $11,018,126 | $14,801,865 | $47,420,178 | $15,329,763 |
| Balance = X – Y  | -$3,673,431 | -$5,106,858 | -$26,706,167 | -$7,153,751 |
| Remissions, rebates and adjustments = Z  | $500,321 | $580,940 | $1,724,345 | $234,500 |
| Net balance = balance – Z  | -$4,173,752 | -$5,687,798 | -$28,430,512 | -$7,388,251 |
| Cumulative balance  | **-$4,173,752** | **-$9,861,550** | **-$38,292,062** | **-$45,680,313** |

# NON-FINANCIAL PERFORMANCE

**Table 6: Volumes of applications and audits**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Output description**  | **Total output volume**  | **2020-21**  | **2021-22**  | **2022-23**  | **2023-24**  | **2024-25**  | **2025-26**  | **2026-27**  | **2027-28** |
| Application for re-accreditation Site Audits | Actuals  | 543  | 710  | 1,583  | 567 |   |   |   |   |
|  |
| Estimated  | 650 | 900 | 1900 | 587 | 758  | 1,281  | 458 | 690 |  |
|  |
| Commencing Homes | Actuals  | 30 | 20 | 34 | 11 |   |   |   |   |  |
|  |
| Estimated  | 24 | 25 | 28 | 23 | 10 | 15 | 23 | 24 |  |
|  |

# KEY FORWARD DATES AND EVENTS

|  |  |
| --- | --- |
| **Event** | **Date** |
| Annual financial outcomes and non-financial performance update for FY2023-24  | November 2024 |

# CRIS APPROVAL AND CHANGE REGISTER

|  |  |  |  |
| --- | --- | --- | --- |
| Date of change | CRIS change | Approver | Basis for change |
| February 2024 | Certification of the CRIS | Commissioner | New CRIS for existing regulatory charging activity |
| March 2024 | Agreement to the CRIS | Minister for Aged Care | New CRIS for existing regulatory charging activity |
| June 2024 | Certification of the CRIS | Commissioner | Annual financial year update outlining indexed fees and forward financial estimates of revenue and expenses |

1. The Aged Care Quality and Safety Commission’s Portfolio Budget Statement is available on the Department of Health and Aged Care website (https://www.health.gov.au/resources/publications/health-portfolio-budget-statements-budget-2023-24?language=en) [↑](#footnote-ref-2)
2. Modified Monash Model (https://www.health.gov.au/topics/rural-health-workforce/classifications/mmm?language=und) [↑](#footnote-ref-3)