



# Restriction on submitting, varying or withdrawing session reports for a previous financial year

From 29 July 2019, the Department of Education (the department) restricted approved child care providers from submitting, varying or withdrawing session reports for the previous financial year in the Child Care Subsidy System (CCSS). Child care providers are now required to submit an application to the department to request access to complete these tasks.

This gives effect to an existing restriction in the Family Assistance Law, which specifies that changes to a session report after the legislated due date, may only be made on a later day, with the Secretary's agreement.<sup>1</sup>

Child care providers are required to submit session reports no later than 14 days after the week in which the session of care was provided (as per subsection 204B(2) of the *A New Tax System (Family Assistance) (Administration) Act 1999* (the Administration Act)).

Subsection 204B(6) of the Administration Act, allows approved child care providers to vary or withdraw a session report up until 28 days after the start of the week to which the report relates (or until the end of the financial year if that occurs sooner).

In limited specified circumstances, a provider may need to submit new session reports late, or vary or withdraw session reports after the date on which the department restricts access to the system. This may have a financial impact on child care providers and families, so the department will make an assessment of each provider's request to make such a change.

This fact sheet sets out the department's policy and process regarding providers' applications to submit, vary or withdraw session reports for a previous financial year.

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<sup>1</sup> Section 204B(6) of the *A New Tax System (Family Assistance) Administration Act 1999*.

## When may a session report for a previous financial year be submitted, varied or withdrawn?

Submitting, varying or withdrawing a session report for a previous financial year may only be permitted:

1. in limited specified circumstances, including:
  - to correct an inaccurate enrolment notice;
  - to correct an inaccurate attendance record;
  - to correct a fee error; **and**
2. where the change will impact on an individual's CCS entitlement for the session of care; **and**
3. where there is an acceptable reason for the change being requested in the subsequent financial year; **and**
4. where the application and proposed change contain accurate and complete information.

## Application and assessment process

Providers need to apply to the department using the relevant [online application form](#) and provide all the required information to support their application. A separate application form is required for each family.

All applications will be assessed on a case by case basis by the Secretary's delegate.

In deciding whether to agree to the provider's request, the delegate will consider the factors outlined above in the section 'When may a session report for a previous financial year be submitted, varied or withdrawn?'

Where the delegate is not reasonably satisfied about any or all of those factors, the request will not be approved. Where a provider has not complied with a condition for continued approval under Family Assistance Law, the department will determine if the provider is subject to a sanction or another compliance response. Making changes to the session reports does not negate non-compliance, however action will generally not be taken where there is an honest mistake.

## When to withdraw session reports

A child care provider should only withdraw a session report if it does not intend to re-submit the session report. Some common examples of situations that require a provider to withdraw a session report include when the provider has submitted a session report in error for a child that did not attend any sessions in the week, or if it has submitted a session report with the incorrect parent as the CCS claimant.

## When to vary session reports

If a child care provider needs to make a correction and intends to re-submit the session report, the session report must be varied rather than withdrawn. Some examples of situations that require session report variations include when an incorrect fee or hours have been submitted.

## Before applying – what changes may be appropriate and what changes are not

Before applying to submit, vary or withdraw session reports for a previous financial year, please refer to common scenarios below to help determine whether an application is appropriate.



## Changing fee liability from one individual to another

As an approved child care provider it is your responsibility to ensure each child’s session reports are submitted in connection with the individual who is the CCS claimant for the child for that session of care. This will help avoid disputes about who should have received the CCS entitlement in relation to the child.

It is good business practice to ensure that individuals inform you of any changes to their personal circumstances, in particular if they change care arrangements of a child. You can consider including this in your enrolment information pack to raise awareness and make it part of your service’s policy.

Your service has a responsibility to change enrolment details from the point in time that you are advised of a change in circumstances by the liable individual. You are not required to withdraw and resubmit sessions for a previous financial year based on an instruction from a parent, nor is it recommended.


If an individual has not informed your service of their changed circumstances so that the appropriate enrolments can be created in CCS, it is then the individual’s responsibility to resolve any issues they may have regarding CCS payments and fee reductions with Centrelink.

<p><b>Scenario 1:</b></p> <p>Individual A has just advised your service that individual B has been paying for the fees for care for the last financial year and would like the session data to be backdated with individual B as the CCS claimant for the sessions of care for the child (in place of individual A).</p> <p>As your service’s original enrolment agreement was with individual A, an application to amend previous financial year session reports for the above reason would not be approved by the department. A service is only required to change the enrolment to reflect individual B as the CCS claimant on the day it was notified of the change of circumstances.</p>	
<p><b>Scenario 2:</b></p> <p>A child has attended your service for a number of years and the session data has been submitted against individual A. However, several months ago individual B completed a new enrolment form with individual B as the CCS claimant for the child.</p> <p>Your service did not change the enrolment details to individual B and continued to report session reports with individual A as the CCS claimant.</p> <p>As your service did not change the enrolment details at the time of notification, an application to vary previous financial year sessions reports on this basis might be approved by the department.</p>	

## CCS hours or percentage rate



If an individual informs your service that either their CCS applicable percentage for sessions of care provided to their child, or the number of hours they were entitled to CCS for their child, in a CCS fortnight in a previous financial year has been revised, this will be adjusted as part of the end of the financial year

CCS balancing process between the family and Centrelink. Withdrawal and resubmission of data by a child care provider is **not required**.

<p><b>Scenario:</b></p> <p>An individual has received notification from Centrelink that the number of hours that they were entitled to CCS for their child in a CCS fortnight has been increased from 36 to 100 hours for a period within the previous financial year.</p> <p>The individual has asked your service to cancel and resubmit the session reports during the relevant period in order to take into account the increased number of hours they were entitled to CCS.</p> <p>In this scenario, Centrelink will manage any necessary adjustments directly with the individual and it is not appropriate for the provider to apply to amend the individual’s session reports.</p>	
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**Cancelling attendance sessions in bulk**

Providers usually submit session reports for multiple individuals in bulk or in batches. At times you may find that you have made an error on one individual’s attendance which was submitted in a batch of session reports. In this case, providers are not required to (**and should not**) cancel the entire batch to correct one individual’s session report. Providers should apply to amend the individual’s session reports, and if approved, seek assistance from their CCS third party software provider to obtain advice on the best way to correct the individual attendance record only.

<p><b>Scenario 1:</b></p> <p>Your service submitted a batch of session reports for a week within the previous financial year. Your service has applied to resubmit the whole batch of session reports as one individual’s record has been incorrectly submitted.</p> <p>In this scenario, you are not required to cancel a batch of session reports to correct one individual’s session reports.</p>	
<p><b>Scenario 2:</b></p> <p>Your service submitted a batch of session reports for a week within the previous financial year. Your service has applied to the department for approval to correct one individual’s record so the individual receives the correct entitlement.</p>	

If you have any questions please contact the CCS Helpdesk on 1300 667 276 or email [ccshelpdesk@education.gov.au](mailto:ccshelpdesk@education.gov.au)