



Child Care Service Statements

Approved child care services must issue regular statements to families about their child's child care attendance, fees charged to the family and the Australian Government child care fee assistance paid to the service on behalf of the family. This keeps families informed about their use of care, how much it costs and how much financial assistance they are getting from the Government.

Under Family Assistance Law services are also required to keep copies of any receipts issued to parents.

What are statements?

Statements are issued by an approved service to parents/guardians about the sessions of care provided at the service. They provide clear information about the sessions of care provided in the statement period, the charges for care and the amount of Child Care Benefit (CCB) passed on to individuals in respect of that care. Statements must be issued to all individuals receiving CCB as child care fee assistance.

When to issue statements

At a minimum, services must issue a statement at least once every three months; within a month of the end of the period it covers. Your service can issue statements more often if that suits your business and the needs of your families. It is up to you whether you issue statements to all your families at the same time or to groups of families at different times.

New services must issue their first batch of statements **no later** than a month after the end of the first statement period. This is the three month period starting from the approval date.

How to issue statements

Statements must be provided in writing. You can issue them electronically (for example, by email) if the family agrees to receive them that way.

Statements must be signed; however, if you send them electronically an electronic signature will be sufficient.

Statements must be provided to the child's parent/guardian. If a person other than a parent pays the child's fees and requests a copy of the statements, you must provide them to that person.

You **do not have to provide a statement** for any period where the parent is receiving Special Child Care Benefit because the child was 'at risk of serious abuse or neglect'.

What information is required in statements?

- Service details

Name of the service

Australian Business Number (ABN)

Child Care Benefit (CCB) Approval ID

- Family details

Name of the person to who the statement is issued

Name/s of the child/ren to who care was provided

Enrolment ID/s for the child/ren

- Care details

Weekly total number of hours of care for where the fees were reduced by fee assistance payments

Total number of hours of care provided to the child; show both as daily and weekly amounts

Number of absence days used in the period covered by the statement

- Financial details

Amount of fees charged for the session/s before any fee assistance payments are taken into account
(the total fee)

Amount of fee assistance payments for the session/s (if any)

- Statement period details

Start and end dates of the statement period

Date of issue of the statement

Do we need to provide receipts to parents?

The requirement under family assistance law to provide statements replaces the legislative requirement to provide receipts. However, it is good financial practice to provide a receipt whenever money is received.

Why do I need to provide the hours in the daily sessions as well as the weekly sessions of care?

Daily information provides greater transparency for parents as they can confirm the hours for each session of care provided to their child. It also provides clarity around the total fee charged for the period and the CCB passed on for that same period.

Consequences of non-compliance

The law provides serious penalties if you do not comply with the rules for issuing statements. These penalties range from an instruction to fix the situation to criminal prosecution in cases of fraud.

See [Instruction Sheet 7: Civil Penalties and Infringement Notices](#)¹ for more information about penalties.

More information

For more information about Statements for families, see:

- Chapter 5 of the [Child Care Service Handbook](#)²
- Child Care Management System (CCMS) Reference Manual.

Legislation

The laws governing statements are in:

- Section 219E of the *A New Tax System (Family Assistance) (Administration) Act 1999*
- *A New Tax System (Family Assistance) (Administration) (Child Care Benefit – Statements) Rules 2009 (No. 1)*.

¹ www.dese.gov.au/information-existing-child-care-services

² www.dese.gov.au/child-care-service-handbook