

s22 (out of scope)



Australian Government Services Australia

Customer enquires about Child Care Subsidy (CCS) reconciliation outcome 007-19022136

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Background

s22 (out of scope)

This document outlines how to check the progress or result of a CCS reconciliation result when a customer contacts.

Enquiries on CCS reconciliation

Note: CCS reconciliation for the 2022-2023 CCS year will be staggered to ensure correct outcomes.

When a customer enquires about a CCS reconciliation result:

s47E(d)

- The most recent reconciliation instance (1 being the oldest) will display on the left in the s47E(d) tab. Some reconciliation statuses could be:
 - **Completed (COMP)** means **either** CCS payments have been balanced and the **Net Amount** can be advised, **or** income has not yet been confirmed for the relevant year and a Deadline has applied
 - **Not to be reconciled (NREC)** means reconciliation is not yet able to be completed. The customer could be impacted by a system issue should reconciliation occur. Reconciliation will be undertaken once it can be confirmed the outcome is correct. Do not advise the customer of any amounts showing on the s47E(d) tab as they are subject to change

- **Pending** - could mean the customer/partner or ex-partner have not met income confirmation requirements, reconciliation is pending due to timing or further checks are needed for reconciliation to complete. Do not advise the customer of any amounts showing on the **s47E(d)** tab as they are subject to change
- **s47E(d)** can be viewed to confirm if income confirmation obligations have been met
 - a status of **Provisional** under **s47E(d)** could mean income is yet to be confirmed, or incomes have been confirmed but the reconciliation outcome has not been triggered yet due to the staggered approach
 - if the customer and their partner are not required to lodge a tax return for the relevant financial year, refer them to their online account or the App to update their details. Once completed, this may trigger CCS reconciliation if all conditions are met, although this may not occur immediately. Not required to lodge advice for an **ex-partner** cannot be completed online. See [Recording not required to lodge advice and previous year income](#)
 - If the reconciliation outcome is pending or delayed only due to the inaction of an ex-partner, the customer may wish to discuss a Most Recent Estimate (MRE) exception. If accepted this will allow reconciliation to proceed from the date of the 1st deadline using the ex-partner's MRE income
- If the reconciliation outcome is pending or delayed only due to the inaction of an ex-partner, the customer may wish to discuss a Most Recent Estimate (MRE) exception. If accepted this will allow reconciliation to proceed from the date of the 1st deadline using the ex-partner's MRE income

Note: where the 1st deadline (usually 30 June) is delayed due to disasters, the reconciliation for these customers will still occur on 30 June. The customer will not be disadvantaged and will not have to wait until the revised 1st deadline date. See [Exceptional circumstances for CCS and Additional Child Care Subsidy \(ACCS\)](#) for more information
- If no further information is required, as all CCS reconciliation requirements are met for the customer and their partner or ex-partner, advise the customer:
 - their CCS reconciliation is in progress and they will be notified of the outcome once reconciliation is completed
 - they can monitor the progress of their reconciliation via their online services or the Centrelink Express Plus App
- If the **s47E(d)** **Work Item displays**, tell the customer:

- their balancing will not be completed straightaway because it looks like they were overpaid
- Services Australia has paused debt raising for Local Government Areas (LGAs impacted by COVID-19 lockdowns)
- balancing will complete when the debt pause ends
- they do not need to take any further action
- they will get a letter when their balancing is complete
- the customer can ask to have the debt raised

If CCS reconciliation has occurred, discuss the outcome with the customer, including details of any top-up payment or overpayments calculated, and any amounts used to offset any child care payment debts (this does not include any Jobs Education and Training (JETCCFA) debts).

If the customer disagrees with the attendance used in their reconciliation, see [CCS and ACCS – Viewing attendance reports](#).

Overpayments arising from reconciliation

CCS debts resulting from reconciliation will be raised automatically in Process Direct and display in Debt Management Information System (DMIS). **s47E(d)**

A previous debt from CCS reconciliation for the same year will be automatically updated on DMIS regardless of its status, and the previous negative adjustment included in the recalculation. It will have a status of CRC in Process Direct and DMIS.

The customer will be sent an automatic reconciliation outcome letter with details and payment options.

Once the CCS debt has been Determined (**DET**), if it is not repaid in full it will fall into the debt hierarchy for recovery. See [Debt recovery general information](#).

Note: this process will not apply during periods where the agency has a pause on debt raising and recovery.

Review of decision

Customers may request an explanation of a decision made by Services Australia however in the case of CCS reconciliation results, the **s47E(d)** script **must not** be run unless the outcome has been thoroughly investigated and a detailed breakdown has been provided.

The [Process](#) page contains the escalation process for cases where a further breakdown of the outcome is required.

Manual intervention

Where certain criteria are met, the reconciliation result will be placed into pending for further checking instead of being allowed to complete automatically (referred to as **Pending ECOM** status).

s47E(d)

See the [Process](#) page for further information.

Privacy and confidentiality

There are restrictions with regard to disclosure and confidentiality of customer, partner and ex-partner information for CCS customers:

- [privacy](#),
- [Person Permitted to Enquire \(PPE\) and implied authority](#)

Do not discuss results of CCS reconciliations with the child care service.

s47E(d)

s47E(d)

The [Resources](#) page contains reconciliation history statuses, and a breakdown of the partial/no payment reason codes displayed in the s47E(d). It also contains a link to the Q888 - Unable to contact customer to discuss decision letter, information about ACCS (transition to work) 2018/19 reconciliation debts requiring further investigation, and a link to the Services Australia website for CCS.

Related links

[Assessment of adjusted taxable income for family assistance and Paid Parental Leave scheme payments](#)

[Reconciliation of Child Care Subsidy \(CCS\)](#)

[Manual intervention for Child Care Subsidy \(CCS\) reconciliation](#)

[Child Care Subsidy \(CCS\) overpayments arising from reconciliation](#)

[Debt offsetting during family assistance reassessment, reconciliation and claim processing](#)

[Estimating income for family assistance and Paid Parental Leave scheme payments](#)

[Request for an explanation or application for a formal review](#)

[Debt recovery for Centrelink](#)

[First contact about a decision and the internal review process](#)

Process

This document outlines how to check the progress or result of a CCS reconciliation result when a customer contacts.

On this page:

[Check CCS reconciliation status](#)

[Unpack CCS reconciliation outcome](#)

[Unable to unpack and discuss CCS reconciliation outcome](#)

Check CCS reconciliation status

Table 1

Step	Action
1	<p>Check reconciliation result + Read more ...</p> <p>s47E(d)</p> <p>to display the latest reconciliation result for CCS.</p> <p>Reconciliation can result in:</p> <ul style="list-style-type: none"> • Reconciliation Not to be reconciled (NREC), go to Step 2 • Non Lodger: Deadline 1, go to Step 15 • Non Lodger: Deadline 2, go to Step 16 • Reconciliation pending:

	s47E(d)
2	<p>Reconciliation Not to be reconciled (NREC) + Read more ...</p> <p>A status of NREC does not mean that a customer will not be reconciled.</p> <p>NREC status will be activated if there is a reason reconciliation should be delayed for a particular group of customers, for example, where remediation is required to fix a system issue which could impact the reconciliation result. The dashboard will not update or refresh as readily during periods of NREC when new data is received or existing data has changed.</p> <p>Has the customer provided all required information to enable reconciliation to occur?</p> <ul style="list-style-type: none"> • Yes, go to Step 3 • No, do not escalate the record <ul style="list-style-type: none"> ○ Advise customer of what information is required before CCS reconciliation can occur ○ Procedure ends here
3	<p>Reconciliation will occur once the NREC restriction has been removed + Read more ...</p>

Timeframes for this vary and staff should check resources such as [NNU or Operational Messages](#) for updates.

Advise customers reconciliation will occur as soon as possible. Do not advise the customer of the NREC status or of any amounts showing, as they are subject to change.

s47E(d)

	<p>s47E(d)</p> <p>As NREC is applied where issues impacting correct outcomes have been identified, there is no guarantee this can be removed and reconciliation completed as system fixes may be required. Staff will be emailed the outcome. Once the outcome has been received, staff must annotate the escalation DOC with this outcome.</p> <p>Note: although a response may be received advising that NREC cannot be removed, this does not mean investigation and remediation has ceased. This generally indicates:</p> <ul style="list-style-type: none"> • this is a complex case that will require significant intervention to resolve, and • NREC will be removed and reconciliation completed once the record has been remediated <p>No timeframe can be provided on how long this may take. s47E(d)</p>
4	<p>Manual intervention status - Pending ECOM + Read more ...</p> <p>A pending (ECOM) CCS reconciliation will need to be reviewed by CCS MIV staff if certain conditions are met.</p> <p>A pending (ECOM) CCS reconciliation result may be placed on hold to:</p> <ul style="list-style-type: none"> • prevent CCS reconciliation debts from being automatically raised during periods when debt raising activities have been paused for customers who have been impacted by a declared major disaster or emergency. The bulk of these MIV activities do not require staff intervention. These activities can be identified by the title 'CCS Disaster Affected' which will appear when the cursor is placed over the work item ID hyperlink. Go to Step 7 • prevent CCS reconciliation in very limited cases where ICT will be required to check the reconciliation outcome. These will not require any staff intervention and will only be able to be completed by ICT. <p>Procedure ends here</p> <p>s47E(d)</p>

- **For Manual Action** indicates MIV checking is yet to be undertaken, and the record is affected by one of the following:
 - No Valid Address, including records affected by E005AM
 - provisional arrears are greater than \$10,000
 - provisional debts are greater than \$10,000
 - CCS customer is deceased or customer's only CCS child has passed away during the CCS year

These can be confirmed by entering the Work Item ID number into the claim ID field in the Process Direct Inbox.
- **Completed** indicates MIV checking has already been completed and the final result is pending offsetting or a response from the ATO (wash-up)

Does the customer have a pending debt reconciliation outcome due to an outstanding **s47E(d)** work item and the:

- debt outcome displays a **provisional debt greater than \$10,000, and**
- customer has **requested the provisional debt greater than \$10,000 to be raised?**
 - **Yes, [go to Step 5](#)**
 - **No**, do not discuss the possible reasons for the additional checking with the customer. Simply advise further investigation will be required before CCS reconciliation can be finalised. The customer does not need to contact again and will be notified of the outcome once reconciliation is completed. Tell them to check their Online Services or for more information once notified of the outcome

Procedure ends here

Does the customer have a pending debt reconciliation outcome due to an outstanding **'s47E(d)** ' work item and the:

- customer is **deceased and/or the customer's only CCS child has passed away, and**
- previous carer, deceased estate or executor has **requested the provisional debt be raised?**
 - **Yes, [go to Step 6](#)**

	<ul style="list-style-type: none"> ○ No, do not discuss the possible reasons for the additional checking with the customer. Simply advise further investigation will be required before CCS reconciliation can be finalised. The customer does not need to contact again and will be notified of the outcome for a deceased child once reconciliation is completed. If it is the customer who is deceased, their Estate will be notified once reconciliation is completed <p>Procedure ends here</p>
5	<p>Customer has requested the provisional debt over \$10,000 is raised + Read more ...</p> <p>In this scenario, a hand off to the Child Care Subsidy (CCS) Manual Intervention Team (CCS MIV) is required. DOCument the conversation with the customer.</p> <p>Use Fast Note - s47E(d) to record details of the conversation.</p> <p>To escalate to the Child Care Subsidy (CCS) Manual Intervention Team (CCS MIV):</p> <p>s47E(d)</p> <p>Advise the customer further investigation is required before CCS reconciliation can be finalised. The customer does not need to contact again and will be notified of the outcome once reconciliation is completed. The customer should be advised to check their Online Services for the outcome.</p> <p>Procedure ends here.</p>
6	<p>Customer is deceased and/or the customer's only CCS child has passed away and the previous carer, deceased estate or executor has requested the provisional debt is raised + Read more ...</p>

	<p>In this scenario, a hand off to Business Processing is required. DOCument the conversation with the customer:</p> <p>Use Fast Note - s47E(d) to record details of the conversation.</p> <p>Include details of whom is requesting the debt to be raised on behalf of the deceased.</p> <p>Send an email to Families and Child Care - Business Process and Design Branch, with subject line ATTN: CCS Reco to be finalised containing the information in the above Fast Note:</p> <ul style="list-style-type: none"> • Customer/Child Reference Number (CRN), and • details of the Executor if applicable <p>Advise further investigation is required before CCS reconciliation can be finalised. The customer does not need to contact again and will be notified of the outcome for a deceased child once reconciliation is complete. If it is the customer who is deceased, notification is sent once reconciliation is complete.</p> <p>Procedure ends here.</p>
7	<p>CCS Disaster Affected Work Item + Read more ...</p> <p>Disaster affected work items for new disasters has ceased for the foreseeable future. Customers who incur debts and are located in a disaster affected area may instead be provided with an option to pause their debt repayments.</p> <p>CCS Disaster Affected Work items are created when reconciliation results in a new debt for customers impacted by a declared major disaster or emergency. These work items will not be allocated to staff for action, and will be paused for a defined period. After this time, the work item will be completed and reassessed automatically. If the reconciliation outcome falls into one of the other MIV categories, a new work item will be created and assessed, as per current process.</p> <p>Note: a new debt is where a customer has had no previous reconciliation debt instances relating to the relevant CCS year.</p> <p>CCS reconciliation can be paused the 3 'Manual Action' criteria mentioned in Step 4 above and also for disaster affected customers, where:</p>

- the outcome is a debt, and
- the customer's principal place of residence is within a Local Government Area (LGA), declared affected by a natural disaster or emergency (including pandemics) for at least one day within a prescribed period, or
- the customer has been granted a disaster payment such as Australia Government Disaster Recovery Payment (AGDRP) or Disaster Recovery Allowance (DRA)

These activities will present with a work item entitled **s47E(d)** which will ensure the reconciliation debt is not immediately raised, but held for a certain period.

These items will not be allocated to staff for action - they will auto complete after the defined period.

In some cases, the customer may request the '**s47E(d)**' work item to be completed so that the debt can be raised immediately. Where this request is made, staff are to ensure the customer is fully aware of the consequences as a result of this request, including not being able to access Advance payments.

If the Service Officer believes the debt outcome may not be correct and corrective action is required, any changes in circumstances updates should be actioned within the work item before it is completed. If the updates result in the debt being changed to a nil adjustment or arrears outcome, the work item will auto complete without any further manual intervention.

The following is to be read to the customer and documented on the record:

s47E(d)

Note: during the debt pause period the below process applies.

Process during the debt pause period

If a customer asks a Service Officer to raise their debt immediately, remind them of the possible impacts including not being able to access Advance payments.

	<p>If the customer wishes to proceed to have the debt raised, staff must follow the processes below and tell customers:</p> <ul style="list-style-type: none"> • an Account Payable Notice will issue • debt recovery will remain paused unless the customer specifically asks to enter into a withholdings or payment arrangement • debts will not accrue interest during the debt pause period <p>If the customer agrees to these terms and the Service Officer is satisfied the debt outcome is correct, the work item can be actioned, by:</p> <p>s47E(d)</p> <p>Use Fast Note - s47E(d) to record details of the conversation</p> <p>Procedure ends here.</p>
8	<p>CCS reconciliation - Pending + Read more ...</p> <p>Review the below where appropriate.</p> <p>Timing of CCS reconciliation + Read more ...</p> <p>CCS reconciliation can only occur from the s47E(d) at the earliest. Depending on the staggered approach taken it may be several more weeks before an outcome is known.</p> <p>If a customer and their partner/s have confirmed their incomes and it is:</p> <p>s47E(d)</p> <p>Note: in some cases a reconciliation activity will show an earlier date than the outcome letter or payment issue dates. This is a result of the staggering process and should not be reported as an issue.</p> <p>Income Confirmation + Read more ...</p> <p>Staff should discuss income confirmation with the customer to ensure they have done everything they need to. All CCS customers must meet CCS</p>

reconciliation requirements by confirming the income they have estimated during the relevant CCS year. This includes confirming income for any partners or ex-partners they may have had during the relevant year.

Income can be confirmed by:

- lodging an Income Tax Return with the Australian Taxation Office (ATO), or
- advising Services Australia they are not required to lodge an Income Tax Return and providing their actual income, or
- submitting a non-lodgement advice to the ATO, **and** advising actual income to Services Australia

Pending AMET or Pending PRVS for CCS reconciliation + Read more ...

Where the instance window status is **Pending AMET** or **Pending PRVS**, do not give customers specific information about the potential outcome, as any amounts displayed are subject to change.

Pending AMET + Read more ...

- If:
 - **both** the customer and their partner/ex-partner (if they have one) have confirmed income, and
 - the customer has contacted after the end of August of the lodgement year, and
 - the reconciliation outcome is **Pending AMET** for more than two business days,
- escalate the record to ICT via ROXY Digital Assistant (see [Reporting ICT issues in Process Direct](#) for help) for reconciliation to be completed

Note: where reconciliation is pending due to the inaction of an ex-partner, the customer can request an ex-partner most recent estimate (MRE) exception is recorded to meet income confirmation requirements for their ex-partner. See [Exceptional circumstances for CCS and ACCS](#).

Pending PRVS + Read more ...

If both the customer and their partner/ex-partner (if they have one) have confirmed income and the reconciliation outcome is **Pending PRVS**:

	<ul style="list-style-type: none"> • 2018/2019 financial year: Escalate record to ICT through ROXY Digital Assistant for reconciliation to be completed • 2019/2020 financial year onwards: Send a referral to the Level 2 Policy Helpdesk s47E(d) for reconciliation to be completed <p>The Level 2 Policy Helpdesk referral must include the customer's Customer Reference Number (CRN) and the following information in the enquiry description section:</p> <ul style="list-style-type: none"> • Issue: Pending PRVS CCS reconciliation requires completion: <ul style="list-style-type: none"> ○ CCS Reconciliation year(s) affected ○ s47E(d) tab on the s47E(d) has been checked to ensure both the customer and their partner/ex-partner (if they have one) have confirmed income for the relevant year ○ Please escalate for attention/remediation ○ Record a DOC on the record <p>The level 2 Policy Helpdesk will respond via email once the remediation has been completed.</p>
9	<p>s47E(d) + Read more ...</p> <p>The s47E(d) tab displays the current status of the income confirmation requirements for the customer and partner/ex-partner where applicable, including whether income confirmation requirements have been met. Where the customer has a partner/ex-partner it will display the length of the relationship (using CCS Monday as the commencement and CCS Sunday as the end date) under the partner/ex-partner's name.</p> <p>The s47E(d) column will display a status of either:</p> <ul style="list-style-type: none"> • Provisional - this means either: <ul style="list-style-type: none"> ○ no information (i.e. ATI, RNN or not required to lodge details) has been received for the customer, partner or ex-partner; or ○ information has been received for one or more of the customer, partner or ex-partner but has not been processed. This may be because reconciliation has not commenced or

because the system has not processed the information yet (this usually occurs within 24 hours)

- **Adequate Income Rule Met** - customer and/or partner/ex-partner have met income confirmation requirements
- **Adequate Income Rule Not Met** - customer and/or partner/ex-partner have not met income confirmation requirements

The **s47E(d)** column will display information on the income source customer and partner/ex-partner have used to complete income confirmation. This could be:

- **ATI (Actual Taxable Income)** – Where the individual has lodged an Income Tax Return with the Australian Taxation Office (ATO) and the income details have been received by the agency.
- **Non Lodger Exemption**, where:
 - Family Assistance non-lodgement exemption workflow has been completed and a Not Required to Lodge (NRTL) accepted for either the customer or current partner
 - an ex-partner NRTL has been accepted and recorded on both tables on the **s47E(d)** screen in Process Direct
- **Not Required to Lodge (ATO)**, where:
 - a NRTL has not been accepted and customer or current partner have completed a Return Not Needed (RNN) advice with the ATO
 - the customer has lodged a RNN with the ATO but not provided income
 - an ex-partner NRTL has not been accepted but the **s47E(d)** table has been recorded on the **s47E(d)** screen in Process Direct and ex-partner has then completed a Return Not Needed (RNN) with the ATO
 - In all cases income will still need to be recorded. [Go to Step 10](#)
- **Exception Recorded** - Where the customer has a MRE exception applied due to inaction of a previous/ex-partner
- **Extension**- this will be indicated above the **s47E(d)** heading. The extension will be indicated with the end date appearing, where:

	<ul style="list-style-type: none"> ○ the customer has been granted an extension, and ○ they have not met the income requirements conditions at either the first or second deadline, and ○ the relevant deadline has passed <p>Note: where a customer has advised that they have completed their income tax returns and it has been more than 28 days since the customer received their Notice Of Assessment from the ATO, see Australian Taxation Office (ATO) information not received for family assistance reconciliation or lump sum claim for more information.</p> <p>Has the customer and partner/ex-partner met the income confirmation requirements for reconciliation to occur?</p> <ul style="list-style-type: none"> • Yes, go to Step 11 • No, go to Step 10
10	<p>Customer and partner/ex-partner has not met the income confirmation requirements for reconciliation to occur + Read more ...</p> <p>Is the customer or partner/ex-partner required to lodge an Income Tax return?</p> <ul style="list-style-type: none"> • Yes, advise customer that reconciliation will not complete until all income details have been received from the ATO and the reconciliation commencement date reached s47E(d) • No, see Recording not required to lodge advice and previous year income <p>Procedure ends here.</p>
11	<p>Check the Reconciliation year + Read more ...</p> <p>Which financial year is the customer enquiring about?</p> <ul style="list-style-type: none"> • 2018/2019 financial year, go to Step 12 • 2019/2020 financial year onwards, go to Step 13
12	<p>s47E(d) + Read more ...</p>

To view the [s47E\(d\)](#) tab, [s47E\(d\)](#)

[s47E\(d\)](#) to compare the:

- estimated income throughout the year, with
- the actual income being used in the reconciliation calculation

[s47E\(d\)](#)

Multiple estimates

The most recent estimate is displayed. If a customer has had multiple estimate updates during the year, they can be accessed via the [s47E\(d\)](#) hyperlink.

Relationship details

[s47E\(d\)](#)

to display relationship details

This shows all current, previous and ex-partners for the relevant year with dates of partnership.

[s47E\(d\)](#)

Apportioned due to the customer not being partnered for the full CCS year (2018-19 financial year only)

While accessing the ex-partner or partner details, [s47E\(d\)](#) to:

- display both the apportioned income used in the CCS reconciliation assessment, and
- the full actual income amount that the assessment was based on

	<p>Apportioning rules do not apply, and this button cannot be selected, where:</p> <ul style="list-style-type: none"> the assessment is pending, or the customer was single or partnered for the full year <p>Go to Step 14.</p>
13	<p>s47E(d) + Read more ...</p> <p>To view the s47E(d) tab, s47E(d)</p> <p>s47E(d) to compare the:</p> <ul style="list-style-type: none"> income and entitlements the customer received, based on their estimate, with the actual income and entitlements being used in the reconciliation calculation <p>Information on these tables is colour coded to indicate different methods of meeting reconciliation conditions and relationship types.</p> <p>s47E(d)</p>

s47E(d)

To compare entitlement based on estimated and actual income, s47E(d)

s47E(d) to toggle through each income period and entitlement based on customers circumstances for the period selected.

A customer's **Relationship Status** can be identified by s47E(d). The s47E(d) window will display the customer's historical relationships within the CCS year under the s47E(d) column. The:

- start date of the relationship for CCS purposes will be a CCS Monday, and
- the end date will be a CCS Sunday, i.e. the last day of a CCS fortnight

s47E(d)

Income table

After the relevant period is selected from the s47E(d) the income table will display the estimated income and actual income (if available) for the selected period.

To determine the income source for the individual, indicated by the colours above, s47E(d)

Where actual income is not available, s47E(d)

If the s47E(d) button is live, it will display the total actual income for the deceased partner before income is annualised.

The [annualised amount](#) will display s47E(d)

Note: this button will only be selectable where a customer's partner has passed away.

	<p>Entitlements table</p> <p>To view the entitlement for each CCS child, s47E(d)</p> <p>Once the relevant period is selected, the CCS entitlement customer received for that period will display.</p> <p>s47E(d) to display entitlements based on estimated income compared to entitlements based on actual income.</p> <p>Note: where the customer has been assessed for an exceptional circumstance within the CCS year, (s47E(d)) will display next to the relevant value for the selected period. The CCS% in the column titled based on Actual Income will show the % coded on EXC.</p>
14	<p>Customer enquiring before s47E(d) + Read more ...</p> <p>Check and advise the customer of any outstanding income requirements for themselves, partner or ex-partner. Tell them that CCS reconciliation has not commenced but reconciliation will occur automatically.</p> <p>Advise them they will receive notification (via their preferred delivery method) once the outcome is known.</p> <p>There is no need for the customer to call back. They should continue to check their Online Account and allow two working days for any payments issued to reach their account.</p> <p>Procedure ends here.</p>
15	<p>Customer impacted by 1st deadline + Read more ...</p> <p>A new reconciliation instance will be created when a customer and/or their partner have not met income requirements by the 1st deadline.</p> <p>For the 2018/19 financial year the 1st deadline was extended until 31st March 2021 and customers had until 5th April 2021 to meet CCS reconciliation requirements.</p> <p>Income not confirmed by 1st deadline</p> <ul style="list-style-type: none"> To view the s47E(d)

	<ul style="list-style-type: none"> • s47E(d) to determine who has not confirmed income requirements for the 1st deadline <p>Information on these tables is colour coded to indicate who has not met reconciliation conditions.</p> <p>If a customer and/or their partner (if applicable) have not confirmed income s47E(d) .</p> <p>Is the customer or partner/ex-partner required to lodge an Income Tax return?</p> <ul style="list-style-type: none"> • Yes, advise customer that reconciliation will not complete until all income details are received from the ATO. • No, see Recording not required to lodge advice and previous year income <p>If the customer does not know if the ex-partner is going to lodge an Income Tax Return check if they are eligible for an Ex-partner Most Recent Estimate (MRE) exception. See Exceptional circumstances for Child Care Subsidy (CCS) and Additional Child Care Subsidy (ACCS).</p> <p>When a customer and/or partner meet the income requirements before the 2nd deadline the customer's reconciliation will complete as per normal process.</p> <p>For more information on reconciliation outcomes, see Table 2 > Step 2.</p> <p>For issues relating to deadlines see Reconciliation of Child Care Subsidy (CCS).</p> <p>Procedure ends here.</p>
16	<p>Customer impacted by 2nd deadline + Read more ...</p> <p>A new reconciliation instance will create when a customer and/or their partner have not met income requirements by the 2nd deadline and the undetermined non-lodger debt will become recoverable.</p> <p>Income not confirmed by 2nd deadline</p> <ul style="list-style-type: none"> • To view the s47E(d) • s47E(d) to determine who has not confirmed income requirements for the 2nd deadline

Information on these tables is colour coded to indicate who has not met reconciliation conditions.

If a customer and/or their partner (if applicable) have not confirmed income, **s47E(d)**

Is the customer or partner/ex-partner required to lodge an Income Tax return?

- **Yes**, advise customer that reconciliation will not complete until all income details have been received from the ATO
- **No**, see [Recording not required to lodge advice and previous year income](#)

If the customer does not know if the ex-partner is going to lodge an Income Tax Return check if they are eligible for an Ex-partner Most Recent Estimate (MRE) exception. See [Exceptional circumstances for Child Care Subsidy \(CCS\) and Additional Child Care Subsidy \(ACCS\)](#).

Customer or partner/ex-partner confirms income after 2nd deadline

When income details are confirmed after 2nd deadline the customers CCS entitlement will reconcile as per normal process, The non-lodger debt will finalise 'no debt' and recovery will cease.

If a customer and/or their partner (if applicable) have confirmed their income prior to the deadline date and it is subsequently received after the deadline date, the customer's CCS entitlement will be automatically restored and any arrears will be paid, if entitled. See [Reconciliation of Child Care Subsidy \(CCS\)](#).

Reconciliation will result in the following outcomes:

- a debt
- nil Adjustment

Note: any CCS top ups (including CCS withholdings) will not be paid to the customer. The only exception is withholdings can be used to offset a debt that occurs for the same year.

For issues relating to **deadlines** see [Reconciliation of Child Care Subsidy \(CCS\)](#).

Procedure ends here.

17	<p>ASSD instance + Read more ...</p> <p>If:</p> <ul style="list-style-type: none"> an ASSD instance remains on the s47E(d) for more than 4 business days from the date income confirmation requirements were met (or after receiving email advice NREC was removed), then ICT intervention is required for the reconciliation status to be completed <p>Escalate the record via Roxy including 's47E(d) in the issue description field. Escalations also must include the date the lodgement requirements were met and the date on the ASSD instance on the s47E(d) when escalating.</p> <p>Note: do not tell customers a timeframe for when the reconciliation outcome will occur when escalating.</p> <p>Procedure ends here.</p>
18	<p>Reconciliation cancelled + Read more ...</p> <p>If income has been cancelled by the Australian Tax Office (ATO) do not ask customers to lodge another tax return. Tell them to contact the ATO on 132 861 to find out what they need to do to complete their return.</p> <p>The ATO can cancel a customer/partners Notice of assessment for a number of reasons.</p> <p>To identify if a customer/partners Notice of Assessment has been cancelled;</p> <ul style="list-style-type: none"> On the s47E(d), the latest instance may show Cancelled In Customer First, s47E(d) will show NA cancelled, noting there may be multiple pages. <p>Note: due to a system limitation if a partner's income has been cancelled it will not have the reconciliation status of cancelled. It will display as Pending PRVS after a completed reconciliation. The s47E(d) will display Adequate Income Rule Not Met. Follow the information under s47E(d).</p> <p>If reconciliation has not yet occurred, the first Instance will not show as 'Cancelled'.</p>

	<p>If deadlines have been reached, and there are no previous reconciliation Instances, deadlines may still apply.</p> <p>Do not code or apply any refreshes to trigger CCS Reconciliation. This will cause further issues between Services Australia and the ATO and delay the reconciliation process.</p> <p>If the customer has been advised by the ATO that the Notice of Assessment has been reassessed and an initial reconciliation or re-reconciliation has not occurred manually request the income details from the ATO:</p> <ul style="list-style-type: none"> • Use Fast Note – s47E(d) • Complete the required fields to send a request to the ATO Liaison Team (TAP) for action, and • The Fast Note will add the keyword s47E(d) <p>Tell the customer the required information will be obtained from the ATO. The outstanding assessment should be finalised within 10 working days.</p>
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Unpack CCS reconciliation outcome

Table 2

Step	Action
1	<p>CCS reconciliation completed + Read more ...</p> <p>Where the reconciliation is Completed, this will be visible under s47E(d) .</p> <p>s47E(d)</p> <p>Does the customer require more information?</p> <ul style="list-style-type: none"> • Yes, go to Step 2

	<ul style="list-style-type: none">• No, document the outcome of the discussion, go to Step 19
2	<p>Reconciliation Outcome + Read more ...</p> <p>s47E(d) , it should default to s47E(d) tab.</p> <p>This will display a breakdown of any debts, arrears and withholdings (WHS) included in the reconciliation calculation.</p> <p>s47E(d)</p>

	s47E(d)
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	<p>s47E(d)</p> <p>Note: due to a known error ACCS (transition to work) debts within the 2018/19 reconciliation period require further investigation. See the Resources page.</p>
3	<p>Income History + Read more ...</p> <p>To view the s47E(d)</p>

	<p>s47E(d) to compare the estimated income throughout the year, with the actual income being used in the reconciliation calculation.</p> <p>s47E(d)</p> <p>Multiple estimates</p> <p>The most recent estimate is displayed. If a customer has had multiple estimate updates during the year, they can be accessed via s47E(d)</p> <p>Relationship details</p> <p>s47E(d)</p> <p>to display relationship details.</p> <p>This shows all current, previous, and ex-partners for the relevant year with dates of partnership.</p> <p>s47E(d)</p> <p>Apportioned due to the customer not being partnered for the full CCS year</p> <p>Whist accessing the ex-partner or partner details, s47E(d)</p> <p>to display both the apportioned income used in the CCS reconciliation assessment and the full actual income amount that the assessment was based on. In pending assessments, or where the customer was single or partnered for the full year, apportioning rules do not apply and this button cannot be selected.</p>
4	<p>s47E(d) + Read more ...</p>

	<p>To view the s47E(d)</p> <p>s47E(d) to compare the:</p> <ul style="list-style-type: none">• income and entitlements the customer received, based on their estimate, with• the actual income and entitlements being used in the reconciliation calculation <p>Information on these tables is colour coded to indicate different methods of meeting income requirements and relationship types.</p> <p>s47E(d)</p> <p>To compare entitlement based on estimated and actual income, s47E(d)</p>
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s47E(d) to toggle through each income period and entitlement based on customers circumstances for the period selected.

A customer's **Relationship Status** can be identified by s47E(d)

The s47E(d) window will display the customer's historical relationships within the CCS year under the s47E(d) column. The:

- start date of the relationship for CCS purposes will be a CCS Monday, and
- the end date will be a CCS Sunday, i.e. the last day of a CCS fortnight

This tab has 2 different tables to assist with comparing entitlement based on estimated income with entitlement based on actual income:

- Income
- Entitlements

s47E(d)

After s47E(d)

will display the estimated income and actual income (if available) for the selected period.

To determine the income source for the individual, indicated by the colours above, s47E(d)

Where actual income is not available, zeros will display in the s47E(d) column.

If the s47E(d) button is live, it will display the total actual income for the deceased partner before income is annualised.

The [annualised amount](#) will display on the s47E(d).

Note: this button will only be selectable where a customer's partner has passed away.

s47E(d)

To view the entitlement for each CCS child, s47E(d)

Once the relevant period is selected, the CCS entitlement customer received for that period will display.

	<p>s47E(d) to display entitlements based on estimated income compared to entitlements based on actual income.</p> <p>Note: where the customer has been assessed for an exceptional circumstance within the CCS year, (s47E(d) will display next to the relevant value for the selected period. The CCS% in the column titled based on Actual Income will show the % coded on s47E(d)</p>
5	<p>s47E(d) + Read more ...</p> <p>The s47E(d) tab displays the current status of the income confirmation requirements for the customer and partner/ex-partner where applicable, including whether income confirmation requirements have been met.</p> <p>Where the customer has a partner/ex-partner it will display the length of the relationship (using CCS Monday as the commencement and CCS Sunday as the end date) under the partner/ex-partner's name.</p> <p>The s47E(d) column will display a status of either:</p> <ul style="list-style-type: none"> • Provisional - this means either: <ul style="list-style-type: none"> ○ no information (i.e. ATI, RNN or not required to lodge details) has been received for the customer, partner or ex-partner; or ○ information has been received for one or more of the customer, partner or ex-partner but has not been processed. This may be because reconciliation has not commenced or because the system has not processed the information yet (this usually occurs within 24 hours) • Adequate Income Rule Met - customer and/or partner/ex-partner have met income confirmation requirements • Adequate Income Rule Not Met - customer and/or partner/ex-partner have not met income confirmation requirements <p>The s47E(d) column will display information on the income source customer and partner/ex-partner have used to complete income confirmation. This could be:</p> <ul style="list-style-type: none"> • ATI (Actual Taxable Income) – Where the individual has lodged an Income Tax Return with the ATO and the income details have been received by the agency

- **Non Lodger Exemption**, where:
 - Family Assistance non-lodgement exemption workflow has been completed and a Not Required to Lodge (NRTL) accepted for either the customer or current partner
 - an ex-partner NRTL has been accepted and recorded on both tables on the **s47E(d)** screen in Process Direct
- **Not Required to Lodge (ATO)**, where:
 - a NTRL has not been accepted and customer or current partner have completed a Return Not Needed (RNN) advice with the ATO
 - the customer has lodged a RNN with the ATO but not provided income
 - an ex-partner NRTL has not been accepted but the **s47E(d)** has been recorded on the **s47E(d)** screen in Process Direct and ex-partner has then completed a Return Not Needed (RNN) with the ATO
- **Exception Recorded** - Where the customer has a MRE exception applied due to inaction of a previous/ex-partner

Potential fraudulent ATO income tax returns

If the customer provides any information that suggests ATO income may have been fraudulently completed or amended, see [Step 2](#) in Australian Taxation Office (ATO) identity fraud, debts and arrears

Potential fraudulent completion of NRTL advice

If a customer contacts as they have noticed fraudulent activity may have occurred, or if staff identify fraudulent activity may have occurred, affecting CCS balancing outcomes:

- Staff **must**:
s47E(d)

	<p>s47E(d)</p> <ul style="list-style-type: none">• Staff must not: s47E(d) <p>s47E(d)</p>
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	<p>s47E(d)</p> <p>Note: where a customer has advised that they have completed their income tax returns and it has been more than 28 days since the customer received their Notice Of Assessment from the Australian Taxation Office (ATO), see Australian Taxation Office (ATO) information not received for family assistance reconciliation or lump sum claim for more information.</p>
6	<p>Annual Cap + Read more ...</p> <p>Enhancements to the Annual Cap display have occurred for the 2019-20 CCS year onwards.</p> <p>2018-19 CCS year</p> <p>s47E(d) to view details regarding the customer's annual cap balance information per child.</p> <ul style="list-style-type: none"> The s47E(d) field displays income details where the annual cap applies If the customer is not subject to annual cap, the screen will display 'Annual Cap Doesn't Apply' <p>2019-20 and 2020-21 CCS years</p> <p>s47E(d) to view the total CCS paid for each child and when the annual cap has been applied during the year.</p> <p>Information within this display includes:</p> <ul style="list-style-type: none"> Child Name: the first column displays the name and CRN of children the annual cap applies to

	<ul style="list-style-type: none"> Relationship indicator: If the customer was partnered during the relevant CCS financial year, the partner's name, CRN and the date range of the relationship will display in the top row of the table CCS received for Period/YTD Total: CCS received for the specific period/ total CCS received for the relevant financial year including withholdings Annual Cap applied: This will indicate periods where the annual cap is applicable and has been applied, where actual income has exceeded the Annual Cap income limit <p>Where no annual cap has been applied, NO will display along the 'Annual Cap Applied' row.</p> <p>2021-22 CCS year onwards</p> <p>The annual cap no longer applies from the 2021-22 CCS year ongoing.</p> <p>The cap was removed on 10 December 2021 and retrospectively applied to the start of the 2021-22 CCS year.</p> <p>Families whose entitlement for 2021-22 had already ceased because they reached the annual cap prior to 10 December 2021, were automatically paid any CCS entitlement owed to them in December 2021.</p> <p>Note: families may still be subject to the annual cap for financial years prior to the 2021-22 financial year.</p> <p>The s47E(d) will display N/A from the 2021/22 year onwards.</p> <p>See Reconciliation of CCS for more information on the differences in Annual Cap calculations for 2018-19 and 2019-20 CCS years.</p>
7	<p>s47E(d) + Read more ...</p> <p>s47E(d) to view details regarding the customer's CCS activity test information as per the s47E(d) screen.</p> <ul style="list-style-type: none"> This will display the hours both the customer and partner (if applicable) are participating in their activity not the amount of CCS hours they are eligible for s47E(d) to display historical details of activity test updates, corrections and deletions

	<ul style="list-style-type: none"> To access and edit this information go to the ^{s47E(d)} screen within the s47E(d) in Process Direct <p>See:</p> <ul style="list-style-type: none"> Activity Test for Child Care Subsidy (CCS) for more information on activity test requirements, and Coding Activity Test details for Child Care Subsidy (CCS) if corrections are required
8	<p>Discrepancy in Withholdings (WHS) + Read more ...</p> <p>s47E(d) to display a comparison of the amount of CCS WHS for the year with the amount of WHS calculated at reconciliation.</p> <p>Note: the discrepancy in Withholdings will only affect re-reconciliation where a previous reconciliation instance contained a debt that included WHS offsetting or recovery.</p> <p>s47E(d) and compare the amount of CCS_WITHG.</p> <p>See Viewing Provider Payments document on the Resources page for more information on calculating withholdings. Examples 5 and 6 explore previous arrears/debt outcomes.</p> <p>Is there a discrepancy in the Withholdings?</p> <ul style="list-style-type: none"> Yes, ignore all WHS figures in s47E(d). For any WHS use only Provider Payments tab. Go to Step 9 No, go to Step 9
9	<p>s47E(d) + Read more ...</p> <p>s47E(d) to display a comparison of the amounts paid during the year with the entitlement calculated at reconciliation.</p> <p>Note: the message 'No Data' will present within the table in cases where:</p> <ul style="list-style-type: none"> no session reports were submitted during the relevant year, or an enrolment has never been confirmed <p>Note: the total figure displayed in the column header includes the withholding amount which has not been paid to the provider. Differences between the amount Paid to Provider and the 'Paid' amount</p>

on **s47E(d)**
s47E(d), in most cases, will equal the withholdings amount to see a breakdown of the components.

s47E(d)

- **s47E(d)** : displays amounts paid to all providers during the relevant CCS year. See [Resources](#) for an example of viewing provider payments
- **s47E(d)** : displays total monetary customer CCS entitlement including amounts paid directly to the customer during the year and any amounts being paid due to changes in entitlement at reconciliation
- **s47E(d)** : difference between **s47E(d)** and **s47E(d)** amounts. **Note:** this total amount includes withholdings from the **s47E(d)** column. This means the amount at the top of the **s47E(d)** column is not the final reconciliation outcome. To see a breakdown of the adjustment amounts, [go to Step 14](#)
- **s47E(d)** : this column is a simple calculation based on the values contained in the first two columns. Reconciliation arrears/debts are included in this column and will show amounts paid during the year as well as at reconciliation
- **s47E(d)** : details will exist in this field if there is a pending update that is yet to be completed that may change the outcome of the reconciliation calculation. If figures are present in the **s47E(d)** column but there is no wait instance or incomplete/pending work item, escalate to ICT through ROXY DA to force the outcome

Note: the provider payment figures will always show to 4 decimal places. In some instances the **s47E(d)** field may be displayed in the European format which places the decimal point after the thousand and the comma after the last dollar. For example, 10,000.00 displays as 10.000,0000. These settings can be adjusted in Customer First and should not be reported as a system error **s47E(d)**

After withholding amounts have been factored in, there still could be a difference identified between the 'Paid' amount in the **s47E(d)**

	<p>s47E(d) current instance tile and the s47E(d) amount on the s47E(d) tab. This could be due to the customer receiving arrears directly to their bank account during the CCS year.</p> <p>Note: session reports were not uploaded during the Business Continuity Period. For weeks between 6 April 2020 and 12 July 2020, either:</p> <ul style="list-style-type: none"> • '0' values will display, or • the week rows will be absent altogether <p>This is expected system behaviour.</p> <p>See Resources for an example of viewing provider payments.</p> <p>Is there still a discrepancy between the Paid amount in s47E(d) compared to the Paid to provider amount listed under the s47E(d) tab?</p> <ul style="list-style-type: none"> • Yes, go to Step 10 • No, go to Step 11
10	<p>Discrepancy between total paid + Read more ...</p> <p>Where there is a difference between the paid amount in s47E(d) and the amount paid to provider under the s47E(d), navigate to the s47E(d).</p> <ul style="list-style-type: none"> • Where amounts display with a posting date within the relevant CCS year, the payments have been issued direct to the customer and must be added to the total s47E(d) amount/s, not including any withholdings (CCS_WITHG) amounts • The total of the s47E(d) amounts added to the s47E(d) amount will total the s47E(d) amount in the completed reconciliation instance tile in the s47E(d) tab <p>Note: blocked or returned payments will not display on the s47E(d) tab – refer to the Payment List s47E(d) in Customer First to view.</p> <p>Do the combined amounts total the Paid amount in the s47E(d) ?</p> <ul style="list-style-type: none"> • Yes, go to Step 11 • No, escalate to ICT as per normal procedure via Roxy

11	<p>Check the Reconciliation year + Read more ...</p> <p>Is the reconciliation for the 2018/2019 financial year?</p> <ul style="list-style-type: none"> • Yes, go to Step 12 • No, go to Step 14
12	<p>Discrepancy between total entitled + Read more ...</p> <p>Is there a difference between the s47E(d) amount in s47E(d) and the s47E(d) listed under the s47E(d) ?</p> <ul style="list-style-type: none"> • Yes, go to Step 13 • No, go to Step 14 <p>Note: s47E(d) only displays information for the most recent reconciliation (this includes WAIT status). If the reconciliation being investigated is not the most recent reconciliation result then the amounts will not match.</p>
13	<p>Investigate if the customer is impacted by PM15472 + Read more ...</p> <p>PM15472 only occurs where the customer has:</p> <ul style="list-style-type: none"> • a re-reconciliation prior to the 22 February 2020, and • already repaid or started to repay the determined CCS reconciliation debt amount, or • had interest charged on the CCS reconciliation debt <p>PM15472 is a display issue where in the above circumstance any amount of the debt the customer has repaid is incorrectly added to the s47E(d) total. Where interest was charged this was deducted from the s47E(d) total.</p> <p>See the Resources page, Examples - Viewing provider payments, Example 3, shows how this displays.</p> <p>If the record has not been impacted by PM15472 and there is a discrepancy between the s47E(d) amount in s47E(d) and the Customer Entitlement listed under the s47E(d), escalate the record to ICT via Roxy DA for investigation. Do not quote PM15472.</p>
14	<p>Provider Payments - Adjustment amount + Read more ...</p>

Further breakdown of weekly adjustments can be found under the s47E(d) column. Where an adjustment has occurred in a particular week, s47E(d), and a s47E(d) option will present. s47E(d)

This will open the s47E(d) table below with the following columns:

- s47E(d) : this is the identification information of the Child Care provider that specific child is using
- s47E(d) : each date the child/ren have used Child Care in the week selected
- s47E(d) : this displays the type of care provided i.e. Centre based long day care. See full details by hovering the mouse over each subsidy type
- s47E(d) : includes individual child name
- s47E(d) displays the Customer Reference Number (CRN) where the customer's CCS entitlement went to within the CCS year prior to reconciliation. Example - CCS_CBDCR would go to the Child Care Provider (s47E(d)) and CCS_WITHG would go to the customer (potentially payable after reconciliation)
- s47E(d) : displays reason for impacted payments i.e. Annual Cap Exhausted or No Entitlement Exists
- s47E(d) this is the amount the Child Care Provider was paid for the child on the relevant session during the CCS year
- s47E(d) : the difference in the amount of entitlement (paid to provider) and the entitlement (customer) after reconciliation has been completed and actual income was confirmed. The payment amount hyperlink values in the s47E(d) column can be selected to show the SSP List. [Go to Step 16](#)
- s47E(d) the amount that customer should have received as entitlement after reconciliation has occurred and actual income has been confirmed

	<ul style="list-style-type: none"> • s47E(d) : displays reason for impacted payments i.e. Activity Test Results Exhausted <p>Note: there may be variations when looking at CCS amounts on the provider payment tab compared with the final reconciliation result. This is due to the number rounding rules in the system which applies 2 decimal places to some calculations and 4 decimal places to other calculations. These rounding variations mean calculations may differ by as much as 1 cent per week, or up to 52 cents per year.</p> <p>The total in the s47E(d) column includes the withholdings from the s47E(d) column when it is calculated. However this amount does not form part of the final reconciliation outcome and does not represent an amount received by the customer.</p>
15	<p>s47E(d) + Read more ...</p> <p>s47E(d)</p> <p>The hyperlinked values in the s47E(d) column will reveal Initial Assessment versus Changed Assessment details for the particular child and session date selected. Details are contained under the following headings:</p> <ul style="list-style-type: none"> • SSP Details <ul style="list-style-type: none"> ○ SSP ID See the Resources page, User Guide - Access Child Care Subsidy SSP decision for further instruction on how to locate and investigate SSP's ○ Claim/COC ID. Where available s47E(d) to open a new PD session. s47E(d) . This shows the change of circumstance (e.g. Immunisation, Activity Test Details etc.) ○ Activity ID Where an Activity ID (AMR) is present with no COC ID hyperlink, s47E(d) or check s47E(d) in Customer First to see what was coded that may have rippled to Process Direct and changed the CCS assessment

	<ul style="list-style-type: none"> • Customer Entitlement <ul style="list-style-type: none"> ○ CCS Subsidy ○ Activity Test Results ○ Withholding ○ Annual Cap ○ Preschool Activity Test Results ○ Child School Age ○ ACCS Subsidy • Service <ul style="list-style-type: none"> ○ Service Type/Kind ○ Enrolment Arrangement Type ○ Child Wellbeing type • Rate <ul style="list-style-type: none"> ○ CCS Hourly Rate Cap ○ ACCS Hourly Rate Cap ○ Session Report Hourly Rate Charged ○ Lower of CCS Rate Applied ○ Lower of ACCS Rate Applied ○ Session Report UOM ○ No. Of Hours in Session Of Care ○ Applicable CCS Daily Rate ○ Applicable ACCS daily Rate ○ Amount Paid ○ Partial/No Payment Reason (See the Resources page for a full breakdown of partial/no payment reason codes) • Usage <ul style="list-style-type: none"> ○ Absence Used
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	<ul style="list-style-type: none"> ○ Annual Cap Used ○ Activity Hours Used ○ Preschool Activity Hours Used <p>If there has been a change in one of the numeric values between the s47E(d) and s47E(d) columns, the changed value will display in red.</p>
16	<p>SSP List + Read more ...</p> <p>The hyperlinked values in the s47E(d) column will reveal the SSP list on the left hand side.</p> <p>The SSP ID tile provides a comparison between the most recent assessment and the subsequent assessment. This could be a comparison between the initial CCS claim determination and the first reconciliation, or it could be between first reconciliation and subsequent re-reconciliations.</p> <p>The left hand display shows each calculation:</p> <ul style="list-style-type: none"> • s47E(d) : if applicable will link to circumstances that changed the assessment contained in SAP • s47E(d) : if applicable the claim/ change in circumstance or reconciliation outcome used for the l assessment <ul style="list-style-type: none"> ○ s47E(d) - Reconciliation/Re-reconciliation ○ s47E(d) - New Claim ○ s47E(d) - Change in circumstance • s47E(d) if applicable will relate to the AMR for circumstances that changed the assessment contained in ISIS • s47E(d) : the date the activity was completed • s47E(d) : the date of the assessment <p>s47E(d)</p>
17	Customer Payments + Read more ...

The **s47E(d)** tab includes payments that have been paid directly to the customer in the relevant CCS year.

s47E(d) to display the specific period/s the arrears are paid for.

The **Posting** date is the date when the payment was issued (noting that once an activity or reconciliation has been completed it can take 1-2 working days for a payment to be posted). The customer will generally receive the payment in a minimum of 2 working days after the **Posting** date.

If the customer arrears are not displaying on the **s47E(d)** check bank details are recorded for system FAO, via **s47E(d)** screen in Process Direct.

If payment details:

- **are not** recorded for system FAO, see [Changing payment destination](#)
- **are** recorded for system FAO **but** there is a payment lock with the reason 'bank details invalid', arrears will not be issued to the customer
 - Record the customer's correct bank details, making sure the system is FAO
 - See [Child Care Subsidy \(CCS\) payments and adjustments](#)

Note: blocked payments will not display on the **s47E(d)** tab – refer to the **s47E(d)** in **Customer First** to view. Some customers may have a **payment lock** applied to their record, refer to the **s47E(d)** screen in Process Direct. For more information, see [Child Care Subsidy \(CCS\) payments and adjustments](#).

If:

- payment details are recorded for system FAO, and
- they have been confirmed by the customer, and
- no payment lock is applied, then:
 - escalate the record to ICT via [Roxy DA](#) for investigation, and
 - record a **DOC** on the record

All escalations must include all relevant information, including:

- what has been checked, and

	<ul style="list-style-type: none"> the expected outcome
18	<p>Customer requires more information about the reconciliation result + Read more ...</p> <p>Is the customer satisfied with the discussion about the reconciliation result?</p> <ul style="list-style-type: none"> Yes, go to Step 19 No, see Table 3 > Step 1
19	<p>Document enquiry + Read more ...</p> <p>Advise the customer of the result and record the details in a Fast Note.</p> <p>Record what action or discussion has been undertaken.</p> <p>The minimum information to record is:</p> <ul style="list-style-type: none"> details of what the customer's enquiry was about the results discussed <p>Include any additional information about the outcome, for example, any amounts used for offsetting or debt recovery.</p>


Unable to unpack and discuss CCS reconciliation outcome

Table 3: Portions of this process are for the Child Care Subsidy Manual Intervention Team.


Step	Action
1	<p>Unable to unpack and discuss the CCS reconciliation outcome + Read more ...</p> <p>Service Officers not trained in reconciliation must transfer complex reconciliation enquiries to the Families and Parenting queue.</p> <p>All trained Service Officers should be able to answer basic enquiries about reconciliation.</p> <p>If a trained Service Officer is unable to resolve the enquiry:</p> <ul style="list-style-type: none"> Smart Centre Service Officers seek technical assistance from Local Peer Support (LPS)

	<ul style="list-style-type: none"> • Service Centre Service Officers should seek assistance from LPS by contacting the Technical Support Line • Service Delivery Partner Staff should seek assistance from Peer Support <p>Process ends here for Service Officers.</p> <p>If:</p> <ul style="list-style-type: none"> • LPS is unable to unpack the result, they: <ul style="list-style-type: none"> ◦ escalate to a Service Support Officer (SSO) ◦ include the financial year and details of what has been investigated in the Escalated to Service Support Officer Fast Note • the Service Delivery Partner Peer Support Officer is unable to unpack the result, they escalate to Service Delivery Partner Subject Matter Expert (SDP SME) <p>LPS/Peer Support should tell the customer they do not have to do anything else, they will be contacted with a response. Once a response is received from the SSO/SDP SME, go to Step 3.</p> <p>If an SSO/SDP SME has received referral, go to Step 2.</p>
2	<p>SSO or SDP SME receives referral + Read more ...</p> <p>Records must be investigated (see Table 2), and additional resources consulted, such as:</p> <ul style="list-style-type: none"> • Process Direct - Current Issues • Network News Update, and • resources on Families and Child Care Peak and Reconciliation/Payment balancing page <p>The reconciliation outcome calculated by the s47E(d) involves hundreds of individual calculations via an automated system process. There is no expectation for staff to manually calculate a customer's annual entitlement. The result generated by the system should be judged correct, unless impacted by a system issue.</p> <p>Was the reconciliation result 'unpacked'?</p>

	<ul style="list-style-type: none"> • Yes, finalise the referral. Include sufficient information for the LPS/Peer Support staff member to contact the customer and explain the outcome to the customer. Go to Step 3 • No: <ul style="list-style-type: none"> ○ Escalate the record for a complex reconciliation explanation using Fast Note - s47E(d) <p>Note: the automatic inclusion of keyword s47E(d) will ensure the activity is automatically allocated to the appropriately skilled Service Officer. Unless directed, reconciliation enquiries must not be referred to the CCS Manual Intervention (CCS MIV) team, escalated to Service Support Officers (SSO) or referred to the customer's local service centre</p> <ul style="list-style-type: none"> ○ Include the details of the investigation undertaken and resources accessed whilst undertaking investigations ○ Finalise the referral <p>Procedure ends here.</p>
3	<p>Response received from SSO or SDP SME + Read more ...</p> <p>If the escalation has been returned:</p> <ul style="list-style-type: none"> • advising the SSO/SDP SME was unable to unpack the result and the record has been escalated using Complex CCS reco escalation Fast Note Procedure ends here • with an explanation of the result, LPS/Peer Support to contact the customer to discuss the reconciliation result <p>Was outbound contact to the customer successful?</p> <ul style="list-style-type: none"> • Yes: <ul style="list-style-type: none"> ○ Discuss the reconciliation result with the customer ○ Complete and annotate the escalation DOC. Record details of the customer conversation/reconciliation discussion

	<ul style="list-style-type: none"> ○ If no further action is needed after discussing the decision, procedure ends here ○ If the customer does not understand or does not agree with the decision, provide them with their internal review options. If the customer requests an explanation, manually add keyword s47E(d) to the explanation DOC after recording the request <ul style="list-style-type: none"> • No: <ul style="list-style-type: none"> ○ Issue a Q888 via Manual Letter workflow in Process Direct to invite the customer to contact. Use the Unable to contact customer to discuss decision template for the approved text ○ Annotate the escalation DOC to include the date and time of contact attempts and full details of the reconciliation result so information can be easily provided if the customer recontacts <p>Procedure ends here.</p>
4	<p>s47E(d) - Complex CCS reconciliation escalation received + Read more ...</p> <p> For Child Care Subsidy Manual Intervention Team.</p> <p>Records must be investigated (see Table 2), and additional resources consulted, such as:</p> <ul style="list-style-type: none"> • Process Direct - Current Issues • Network News Update, and • resources on Families and Child Care Peak and Reconciliation/Payment balancing page <p>The reconciliation outcome calculated by the s47E(d) involves hundreds of individual calculations via an automated system process. Given the complexity, any requests for a manual calculation of a customer's entitlement should be explored as a last resort at the discretion of the CCS Manual Intervention Team, unless the case is related to a level 2 complaint, an Administration Review Tribunal (ART) appeal or where there is compensation involved. Generally, the result generated by the system should be judged correct, unless impacted by a system issue.</p>

	<p>Where staff have a valid reason to believe that the system has not correctly calculated the outcome, additional follow-up may be required.</p> <p>Was the reconciliation result 'unpacked' and determined to be correct?</p> <ul style="list-style-type: none"> • Yes, go to Step 7 • No, if the reconciliation outcome cannot be unpacked or is incorrect, escalate the record. If: <ul style="list-style-type: none"> ○ the record has been impacted by a system issue, go to Step 5 ○ complex policy advice is required to determine if the correct policy intent has applied, go to Step 6 ○ the reconciliation result is related to either a Level 2 complaint, an Administrative Review Tribunal (ART) appeal, or there is compensation involved, and manual calculation of customers annual entitlement has been requested, go to Step 6
5	<p>Record has been impacted by system issue resulting in incorrect reconciliation outcome + Read more ...</p> <p>If the reconciliation outcome has been impacted by a system issue and the outcome is incorrect, escalate to ICT via Roxy DA.</p> <p>It is important that escalations include all relevant information, including:</p> <ul style="list-style-type: none"> • what has been checked, and • the expected outcome <p>See Reporting ICT issues in Process Direct.</p> <p>Note: ICT staff cannot unpack and discuss reconciliation outcomes. Only records impacted by a system issue are to be escalated. Inappropriate escalations will be closed without action.</p>
6	<p>Complex policy advice required to determine if outcome is correct + Read more ...</p> <p>Refer the record to Level 2 policy via a Service Support Officer (SSO) if:</p> <ul style="list-style-type: none"> • following extensive investigation, it is unclear the reconciliation outcome is correct and complex policy advice is required

	<ul style="list-style-type: none"> • manual calculations are required for a Level 2 Complaint, ART appeal or compensation case <p>The MIV Service Officer will escalate the record to an appropriate CCS MIV SSO. See Tier 2 technical support - Service Support Officer (SSO) escalation.</p> <p>Before escalating, SSOs must investigate the record and confirm:</p> <ul style="list-style-type: none"> • the outcome is incorrect, or • that advice is required to confirm policy has applied to the customer correctly based on their circumstances <p>Escalations must include:</p> <ul style="list-style-type: none"> • reference materials checked • details of investigation undertaken • reasons why outcome is suspected to be incorrect and policy advice is required • all relevant details required for manual calculations (if applicable) • reference to identifying escalation (Level 2 complaint, Compensation, Ministerial etc) <p>Note: policy staff cannot unpack and discuss reconciliation outcomes. Records should only be escalated where it is unclear that policy has applied to the customer correctly. Inappropriate escalations will be closed without action.</p>
7	<p>s47E(d) + Read more ...</p> <p> For Child Care Subsidy Manual Intervention Team.</p> <p>Note: on all occasions, regardless of customer contact, ensure detailed unpacking information is included in the Notes. This aids future customer contacts including applications for reviews of decisions.</p> <p>If the s47E(d) Fast Note has originated from a SME or ARO undertaking an explanation or formal review, this will have been advised in the escalation notes and will need the detailed information to be sent back to them. CCS MIV staff will not make an outbound call in these cases but must:</p> <ul style="list-style-type: none"> • undertake manual calculations if required

	<ul style="list-style-type: none"> include the detailed information (including any calculations) in an email back to the logon who referred it, and record a Note in the Process Direct record <p>This allows the SME or ARO to finalise the explanation or formal review. CCSMIV staff must then complete the escalation Fast Note.</p> <p>Otherwise, contact the customer to discuss the reconciliation result.</p> <p>Was outbound customer contact successful?</p> <ul style="list-style-type: none"> Yes: <ul style="list-style-type: none"> Discuss the reconciliation result with the customer Complete and annotate the escalation DOC to record details of the customer conversation/reconciliation discussion If no further action is needed after discussing the decision Procedure ends here If the customer does not understand or does not agree with the decision provide the customer with their internal review options. If the customer requests an explanation, manually add keyword s47E(d) to the explanation DOC after recording the request No: <ul style="list-style-type: none"> Issue a Q888 via Manual Letter workflow in Process Direct to invite the customer to contact. Use the Unable to contact customer to discuss decision template for the approved text Complete and annotate the escalation DOC. Include date and time of contact attempts and full details of the reconciliation result so information can be easily provided if the customer recontacts
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References

Policy

[Family Assistance Guide 6.4 Reconciliation](#)

Changes in circumstances and the effect on CCS

[Family Assistance Guide, 5.2.1.10 Change of circumstances - general provisions](#)

Review and Appeal rights

[Family Assistance Guide, 6.1 Centrelink review & appeal process](#)

[Family Assistance Guide, 6.2 Internal reviews](#)

Reconciliation overpayments

[Family Assistance Guide, 7.1 FA debts](#)

Legislation

Links to the Federal Register of Legislation site go to an 'All versions' page. Select the 'Latest' version.

[A New Tax System \(Family Assistance\) \(Administration\) Act 1999](#)

[Family Assistance Legislation Amendment \(Jobs for Families Child Care Package\) Act 2017](#)

Resources

Web form

[CCS NREC Removal Request web form](#)

Policy Help Desk

For Child Care Subsidy MIV SSO only

[Level 2 Policy Helpdesk Online Policy Query Referral](#)

See **My Level 2 Policy Helpdesk Requests > New Level 2 Enquiry** for a link to the form

Examples - viewing provider payments

Do not share this attachment externally. See [Freedom of Information - Information Publication Scheme](#).



[Viewing provider payments](#)

User Guide

Do not share this attachment externally. See [Freedom of Information - Information Publication Scheme](#).



[Access Child Care Subsidy SSP decision](#)

Reconciliation history statuses

Table 1: the overarching status of each occurrence under the **s47E(d)** will be either **Completed** or **Replaced**. Further sub-statuses displayed underneath Completed or Replaced are detailed below.

Code	Outcome
PRVS	This is the first status written, it shows that a reconciliation is required for this family unit, no summarised data will be present on this record.
AMET	This status means that the adequate income rules have been met and that this family unit is ready for processing, this will normally occur within the next few working days.
ASSD	This means the SSP has been processed and an assessment is pending wash up via the debt system.
WAIT	This is a status set when a previous reconciliation has not completed, however, a new update has been received. This status will wait until the previous result has been completed, then apply the updated information, potentially triggering a new reconciliation instance (re-reconciliation).
ECOM	The PD debt system has completed processing/offsetting and the provisional results have been written to the summarised record.
REPL	This status is seen when a re-reconciliation has occurred and a previous result has been superseded.
CANC	This status occurs when a reconciliation instance is cancelled due to the Australian Taxation Office (ATO) cancelling any or all of the previously confirmed family income. A new reconciliation instance will not occur until the ATO re-submits new income.
COMP	All offsets out of ATO and ISIS have been finalised and reconciliation instance is fully completed, triggering the reconciliation outcome letter to be issued and the online payment balancing page to become available for the relevant year. Where the customer has been impacted by 1DL or 2DL, these instances will show as COMP.

Partial/no payment reason codes

Table 2: through investigation of the **s47E(d)**, staff will be able to use the SSP list to investigate where a change in assessment occurred by:

s47E(d)

Under **s47E(d)** the following codes will display where a Partial/no payment reason is identified.

Code	Partial/no payment reason
ABREAS	Absence Reason
ABSENC	Absence Over Max Allowed
ABSEND	Absence Prior To Enrolment Cease Date
ABSFIR	Absence Prior To 1st Physical Attendance
ACEXHT	Annual Cap Exhausted
APTEXH	Apportioned Hours Exhausted
ATREXH	Activity Test Results Exhausted
CESENR	Enrolment Ceased
CUST%0	Customer's CCS Subsidy % is 0
DBTTRF	Debt Transfer
DISENR	Disputed Enrolment
FDCCHS	FDC Child Swapping
IHCFEE	More Than One Session Fee
INVSER	Service Is Invalid

INVWWC	Invalid WWC card
LCLEMR	Local Emergency
MANENR	Manual Enrolment
NOATR	No Activity Test Result
NOCARE	No Care Indicator In Session Report
NOCWB	No CWB Certificate or Application
NOENR	No Active Enrolment
NOENT	No Entitlement Exists
PELENR	Enrolment Pending Eligibility (Claim)
PENENR	Enrolment Pending Confirmation
PRELIG	Provider Not Eligible
PROSUS	Provider Suspended
RECENR	Enrolment Received (CRN Pending)
REJENR	Enrolment Rejected
REPLAC	Session Report Replaced
SERCAN	Service Is Cancelled
SERSUS	Service Suspended
SESS0\$	Session Of Care Amt is \$0
SVELIG	Service Not Eligible
TRANSP	Transport only Checked in Session Of Care

WITHDR	Session Report Withdrawn
WTHAPP	No Entitlement Exists

Services Australia website

[Child Care Subsidy](#)

Contact details

[Families and Child Care - Business Process and Design Branch](#)

Letters


Services Australia has endorsed the letter or electronic message for use. It is the latest version. Do not use locally produced letters or electronic messages.


[Q888 - Unable to contact customer to discuss decision](#)

ACCS (transition to work) 2018-19 reconciliation debts require further investigation

Table 3: portions of this process are to be completed by ACCS Processing Team (ACCPT) staff only.

Step	Action
1	<p>Issue identified + Read more ...</p> <p>An issue was identified where some ACCS (transition to work) applications were finalised without the s47E(d) indicator being selected in the 2018/19 financial year. This resulted in customers being granted ACCS (transition to work) incorrectly.</p> <p>An additional issue may also affect these identified cases where ACCS (transition to work) standalone applications lodged prior to 13 July 2018 were also incorrectly displaying as closed. See, NNU 10808.</p> <p>ICT have fixed the issue, but some customers may have an outstanding Child Care Subsidy (CCS) reconciliation debt for the 2018-19 financial year.</p> <p>Staff can identify affected cases by navigating to the Transition to Work Assessment table using the s47E(d) Super Key in Process Direct.</p> <p>The s47E(d) will display:</p> <ul style="list-style-type: none"> a s47E(d) line where the s47E(d) indicator is blank, and the line is displaying a s47E(d) code of s47E(d)

	<p>Is the record impacted by this issue?</p> <ul style="list-style-type: none"> • Yes, go to Step 2 • No: <ul style="list-style-type: none"> ○ further investigation is not required ○ procedure ends here
2	<p>ACCS TTW incorrectly granted, action required + Read more ...</p> <p>Staff must not:</p> <ul style="list-style-type: none"> • escalate identified cases to ICT • attempt to reassess or correct entitlement to the payment, unless they are in one of the identified ACCS Processing Teams (ACCSPT) <p>Where a customer contacts enquiring about a reconciliation debt, and is also impacted by this issue:</p> <ul style="list-style-type: none"> • advise the customer the debt will be investigated and someone will contact them soon • check that there are no existing DOCs recorded on the customer's record for this issue • refer to ACCSPT via Fast Note - s47E(d) • region code ^{s47E(d)} • service reason ^{s47E(d)} • copy and paste the following text and include at the bottom of the Fast Note: s47E(d) <p>ACCSPT, go to Step 3.</p> <p>All other staff, procedure ends here.</p>
3	<p>Retrospective reassessment + Read more ...</p> <p> For ACCS Processing Team (ACCPT) staff only.</p>

	<p>Check the debt via the s47E(d) and Debt Management tool to determine the periods where ACCS (transition to work) incorrectly paid.</p> <p>The s47E(d) and s47E(d) may also be indicative of the period incorrectly paid.</p> <p>Records affected will require a retrospective reassessment on the application lodged prior to 13 July 2018, to determine whether the debt can potentially be offset:</p> <p>s47E(d)</p>
4	<p>Record reassessment details, attempt customer contact + Read more ...</p> <p> For ACCS Processing Team (ACCPT) staff only.</p> <p>Record the following reassessment Note:</p> <p>s47E(d)</p>

s47E(d)

Once the reassessment has occurred:

- annotate and close the **DOC** to refer to the reassessment **Note** in Process Direct
- make [2 genuine attempts to contact](#) to notify of the reassessment outcome and provide the customer with their [internal review options](#)
- where contact cannot be made, annotate the reassessment **Note** with the date and time of contact attempts

	<p>Note: ACCSPT Staff requiring technical assistance in reassessing ACCS (transition to work) assessments refer to Local Peer Support (LPS).</p> <p>For ACCSPT actioning quality checks or requests for explanations of decisions affected by this issue, go to Step 5.</p> <p>Otherwise, procedure ends here.</p>
5	<p>ACCSPT actioning quality checks or requests for explanations of decisions affected by this issue + Read more ...</p> <p>Normal procedures apply and any consideration to debt waiver must meet the criteria outlined in Administrative error waivers.</p> <p>Where debt waiver meets requirements, staff must ensure that the portion of the debt to be waived is only the CCS/ACCS affected by this issue. For example, exclude non-periods of ACCS where a debt is raised due to income review.</p>

Training & Support

Add the course number to the **s47E(d)** field in the **s47E(d)** in ESSentials:

- **s47E(d)** - Child Care Subsidy reconciliation

s22 (out of scope)



Australian Government

Services Australia

Changes in circumstances and date of effect for Child Care Subsidy (CCS) and Additional Child Care Subsidy (ACCS) 007-17103143

Currently published version valid from 9/07/2025 7:32 PM

Background

s22 (out of scope)

This procedure is under **review**. Read Operational Message [CCS and ACCS enquiries - hints and reminders](#)

This document outlines the actions required when a customer notifies Services Australia of changes in their circumstances and/or advises of notifiable events for Child Care Subsidy (CCS).

Customer's requirement to notify of changes in circumstances

Customers must notify Services Australia of changes in circumstances that will impact their eligibility or entitlement to CCS or and/or Additional Child Care Subsidy (ACCS).

Notifying change of circumstances



Customers should be encouraged to update their circumstances by accessing their online account via myGov or using the Express Plus Centrelink mobile app.

Where the customer advises of a [change in circumstances or notifiable event for Child Care Subsidy \(CCS\)](#) verbally or in writing, Services Australia is responsible for accepting notification of changes and recording or updating circumstance information on the customer's record.

Recording changes in circumstances

On receipt of the information, the details will be entered onto the customer's record and they will be advised of the effect of the changes on their payments.

With any change of circumstances 3 different dates apply:

- date of receipt (the date the agency is notified of the change)
- date of event (the date the change of circumstance actually occurred)
- date of effect (the date the changes will be applied to their payment)

The date the change takes effect will be determined by the date the customer notified of the change and if the impact of the change has a **favourable** or **unfavourable** outcome on the customer's entitlement.

Note: it is important when updating Activity Test Details for a customer, that any changes or additions to the customer's (and/or partner's) recognised activities, or exemptions are updated in the one transaction. This will ensure the correct activity test result, and entitlement.

Viewing change in circumstance updates completed online

Receipt details for CCS and ACCS change of circumstance transactions can be accessed and viewed in Process Direct.

Some examples of the types of updates that can be viewed are:

- Standalone ACCS applications (Transition to Work, Temporary Financial Hardship, Grandparent)
- Income estimate updates
- CCS activity test updates
- Child education details updates

This includes transactions that flow through for staff action and automatically finalise via online services. The automatically finalised transactions will display as successfully completed with the receipt attached.

Note: this functionality applies to updates lodged via the Customer Online Service, and not via the Express Plus Mobile App.

Date of effect - favourable determination (does not apply to income estimate updates)

Where the customer has advised a change of circumstances that results in a favourable determination (for example an increase in Child Care Subsidy (CCS) entitled hours as a result of an update to the Activity details) the following date of effect rules apply:

- Where the customer notifies us of a change of circumstances **in the CCS fortnight the event occurred or before the event occurs**, the date of effect will be the start of the CCS fortnight following the date of event
For example: customer commenced voluntary work on the second Tuesday of a CCS fortnight. The commencement of voluntary work in addition to the customer's other activity increases their activity test result to 72 hours per fortnight. The increased entitlement will take effect from the start of the next CCS fortnight
- Where the customer notifies us of a change of circumstances after the CCS fortnight the event occurred, the increased entitlement will only be backdated up to a maximum of 28 days to the beginning of a CCS fortnight (after the event occurred)
For example: customer commenced voluntary work 6 months ago and has not advised us until today. The commencement of voluntary work in addition to the customer's other activity increases their activity test result to 72 hours per fortnight. The increased entitlement will only be backdated up to 28 days from the date notified and must be a CCS Monday (cannot be before 2 July 2018)

s47E(d)

Commencing or increasing hours of paid work

The exception to the above rule is where the customer (and/or their partner) commences or increases their hours of paid work. In these circumstances, the date of effect (DOE) is the Monday of the CCS fortnight before the fortnight in which the change occurred. The fortnight in which the change occurred is referred to as an 'event CCS fortnight'.

To benefit from this rule, customers must notify Centrelink as soon as possible when they (or their partner) start a job or increase their hours of paid work.

Customers who notify after the event are subject to the same backdating provisions above. That is, if the increased hours result in an increase in eligible subsidised hours, the increased entitlement will only be backdated a maximum of 28 days to the beginning of a CCS fortnight after the event occurred. If there is an 'event CCS fortnight' within those 28 days, the customer would be entitled to payment for that fortnight based on the different DOE rules.

See the [Resources](#) page for more examples of how date of effect rules apply.

Date of effect - unfavourable determination (does not apply to income estimate updates)

Where the customer has advised a change of circumstances that results in an unfavourable determination (for example a decrease in Child Care Subsidy (CCS) entitled hours as a result of an update to the Activity Test details) the following date of effect rules apply:

- Where the customer notifies us of the update **in the CCS fortnight the event occurred or before the event occurs**, the date of effect will be the start of the next CCS fortnight following the date of event
For example: customer ceased voluntary work on the second Tuesday of a CCS fortnight. The impact of ceasing voluntary work reduces the activity test result to 36 hours per fortnight. The reduced entitlement will take effect from the start of the next CCS fortnight
- Where the customer notifies us of the update **after the CCS fortnight the event occurred**, the reduced entitlement will be backdated to the start of the CCS fortnight after the event occurred (no limit)
For example: customer ceased voluntary work 6 months ago and has not advised us until today. The impact of ceasing voluntary work has reduced the activity test result to 36 hours per fortnight. This will be backdated to the start of a CCS fortnight after the date the event occurred (cannot be before 2 July 2018)

See the [Resources](#) page for a further example of the date of effect rules for an unfavourable determination.

Date of effect - income estimate updates

Income estimate updates (both favourable and unfavourable) will take effect from the start of the next CCS fortnight after the update was made. Any income related adjustments will be made as part of the end of financial year reconciliation process.

Date of effect - Multiple Child Subsidy (MCS) updates

Higher CCS (MCS) updates will take effect from the start of the next CCS fortnight after the update was made.

See the [Resources](#) page for examples of the date of effect rules for Higher CCS (MCS).

Date of effect - Aboriginal and Torres Strait Islander children (s47E(d)) updates

Where a s47E(d) screen update results in:

- a favourable determination (increase in hours) if notified:
 - from 8 July 2024 **onwards**, the date of effect will be the earliest CCS Monday within 28 days before notification
 - **before** 8 July 2024, the date of effect may be backdated to 10 July 2023
- an unfavourable determination (decrease in hours), the date of effect will be the start of the next CCS fortnight after notification

See the [Resources](#) page for examples on how the date of effect rules apply.

For more information, see [Coding Activity Test details for Child Care Subsidy \(CCS\)](#)

Date of effect - Parent Pathways participation updates

If a participation update on the s47E(d) screen results in a **favourable determination** (an increase in hours) the following rules apply.

If the Parent Pathways start date is:

- **more than 28 days before** the date the Parent Pathways data is received (Date of Receipt), the CCS date of effect will be the earliest CCS Monday within 28 days from the Date of Receipt of the Parent Pathways data. **Note:** if the customer has queried the automatic activity test result start date, see [Exceptional circumstances for Child Care Subsidy \(CCS\) and Additional Child Care Subsidy \(ACCS\)](#) for more information
- **less than 28 days before** the date the Parent Pathways data is received (Date of Receipt):
 - the date of effect will be the first CCS Monday after the Parent Pathways start date
 - where the Parent Pathways start date is a CCS Monday, the base level of 36 hours will apply from this date

If a customer's Parent Pathways participation status change results in an **unfavourable determination** (decrease in hours) the following rules apply:

- the date of effect is the CCS Sunday after the Parent Pathways Exit date
- where the Parent Pathways End Date is a CCS Sunday, the base level of 36 hours will cease on this date

See the [Resources](#) page for examples on how the date of effect rules apply.

For more information go to [Parent Pathways](#).

The [Resources](#) page contains a link to the Centrelink Calendar and examples of how favourable and unfavourable date of effect rules are applied to a change in activity, changes in marital status and when children enter care.

Related links

[Enrolment requirements for Child Care Subsidy \(CCS\)](#)

[Combined family income for Child Care Subsidy \(CCS\)](#)

[Activity Test for Child Care Subsidy \(CCS\)](#)

[Updating school status, and assessing age exemptions for Child Care Subsidy \(CCS\)](#)

[Helping families provide a reasonable annual income estimate for family assistance payments](#)

[Updating income estimates for the current financial year](#)

[Family assistance customer becomes partnered](#)

[Family Tax Benefit \(FTB\), Parental Leave Pay \(PPL\) and/or Child Care Subsidy \(CCS\) customer separates](#)

[Child leaves customer's care/custody](#)

[Cancellation, rejection and not effective codes for Child Care Subsidy \(CCS\) and](#)

[Additional Child Care Subsidy \(ACCS\)](#)

[Entitlement for Child Care Subsidy \(CCS\)](#)

Process

This document outlines the actions required when a customer notifies Services Australia of changes in their circumstances and/or advises of notifiable events for Child Care Subsidy (CCS).

On this page:


[Change of circumstances or notifiable events for CCS](#)

[Actioning updates with customer present](#)

[Viewing change in circumstance updates completed online](#)

Change of circumstances or notifiable events for CCS

Table 1

Step	Action
1	<p>Update using online services + Read more ...</p>  <p>Customers should be encouraged to advise any change of circumstances through online services.</p> <p>Advise the customer of services available online to update their details, see:</p> <ul style="list-style-type: none"> • Centrelink self service – access status, locking and unlocking • Accessing and using Centrelink self service

	<p>Will the customer be advising the change via online services?</p> <ul style="list-style-type: none"> • Yes, procedure ends here. However, to view receipt details of change of circumstances previously advised online, see Table 3 • No, <ul style="list-style-type: none"> ○ if completing updates with the customer present, see Table 2 ○ if actioning an allocated work item, go to Step 2 <p>Note: Child Care Subsidy (CCS)/Additional Child Care Subsidy (ACCS) is a SAP native payment. This means all information exclusive to this payment can only be updated and viewed in Process Direct.</p>
2	<p>Select work item + Read more ...</p> <p>The system creates Child Care Subsidy (CCS) generic and non-new claim work items when:</p> <ul style="list-style-type: none"> • the customer has updated a change of circumstances that has not automatically completed through: <ul style="list-style-type: none"> ○ online, or ○ the Express Plus Centrelink mobile app ○ a staff member has started a transaction but not completed it • it creates internal open activities <p>There are two different work item types that could be allocated for manual completion:</p> <ul style="list-style-type: none"> • s47E(d), and • s47E(d) <p>Select the work item in the Inbox, go to Step 3.</p>
3	<p>Action work item + Read more ...</p> <p>s47E(d)</p> <p>Do the details of the update present in the claim details?</p> <ul style="list-style-type: none"> • Yes, go to Step 7 s47E(d) • No nd go to Step 4
4	<p>Check receipt + Read more ...</p> <p>Is there a Receipt recorded as a text/HTML document?</p> <ul style="list-style-type: none"> • Yes, s47E(d) to view details of the customer's online transaction. Go to Step 7

	<ul style="list-style-type: none"> • No, go to Step 5
5	<p>Additional checks + Read more ... s47E(d)</p> <p>Does the transaction show as an automated system update with s47E(d)</p> <ul style="list-style-type: none"> • Yes, go to Step 6 • No, go to Step 7
6	<p>Automated system update + Read more ... s47E(d) transactions must not be actioned: s47E(d)</p> <p>Procedure ends here.</p>
7	<p>Check transaction details + Read more ... s47E(d)</p> <p>Is there provisional/changed data in the transaction, including information on the partner's record (if partnered)?</p> <ul style="list-style-type: none"> • Yes, go to Step 8 • No:

	s47E(d)
8	<p>Action transaction + Read more ...</p> <p>s47E(d)</p> <p>Procedure ends here.</p>

Actioning updates with customer present

Table 2

Step	Action
1	<p>Updating customer details impacting CCS and/or ACCS + Read more ...</p> <p>If the customer:</p> <ul style="list-style-type: none"> advises they or their partner has had a change in their activity type or hours, s47E(d) <p style="text-align: right;">For more information see Activity test for Child Care Subsidy (CCS)</p> <ul style="list-style-type: none"> changes bank account, s47E(d) <p style="text-align: right;">For more information see Changing payment destination</p> <ul style="list-style-type: none"> requests enrolment details be confirmed, disputed or rejected, or previous enrolment confirmation amended, see Enrolment requirements for Child Care Subsidy (CCS) leaves Australia, s47E(d) <p style="text-align: right;">and see Coding departures and returns for customers leaving Australia</p> <ul style="list-style-type: none"> changes their income estimate, see Update the income estimates for the current financial year. (Note: income estimate changes will take effect from the start of the next CCS fortnight. Service Officers can

	<p>view the impact of an income change to a customer's CCS entitlement by s47E(d)</p> <ul style="list-style-type: none"> • advises a change to their relationship status (partnered or separated), see Family assistance customer becomes partnered or Family Tax Benefit (FTB), Parental Leave Pay (PPL) and/or Child Care Subsidy (CCS) customer separates • advises that they are no longer using child care for their child/ren, see Cancellation of Child Care Subsidy (CCS)
2	<p>Date of effect - favourable determination (does not apply to income estimate updates) + Read more ...</p> <p>Where the customer has advised a change of circumstances that results in a favourable determination (for example an increase in CCS entitled hours as a result of an update to the Activity details) the following date of effect rules apply:</p> <ul style="list-style-type: none"> • Customer notified the update in the CCS fortnight the event occurred or before the event occurs, the date of effect will be the start of the CCS fortnight following the date of event For example: customer commenced voluntary work on the second Tuesday of a CCS fortnight. The commencement of voluntary work in addition to the customer's other activity increases their activity test result to 72 hours per fortnight. The increased entitlement will take effect from the start of the next CCS fortnight • Customer notified the change of circumstances after the CCS fortnight the event occurred, the increased entitlement will be backdated up to a maximum of 28 days to the beginning of a CCS fortnight (after the event occurred) For example: customer commenced voluntary work 6 months ago and has not advised us until today. The commencement of voluntary work in addition to the customer's other activity increases their activity test result to 72 hours per fortnight. The increased entitlement will backdated up to 28 days but must be a CCS Monday (cannot be before 2 July 2018) <p>s47E(d)</p> <p>Advise the customer of the outcome and the effect on their entitlement. s47E(d)</p>

	<p>s47E(d) Advise the customer they will be formally advised of changes to CCS by letter.</p> <p>When updating a customer's details, Service Officers should review the impact of any changes on other payments or services the customer may be receiving.</p>
3	<p>Date of effect - unfavourable determination (does not apply to income estimate updates) + Read more ...</p> <p>Where the customer has advised a change of circumstances that results in an unfavourable determination (for example a decrease in CCS entitled hours as a result of an update to the Activity Test details) the following date of effect rules apply:</p> <ul style="list-style-type: none"> Customer notified the update in the CCS fortnight the event occurred or before the event occurred, the date of effect will be the start of the next CCS fortnight following the date of event For example: customer ceased voluntary work on the second Tuesday of a CCS fortnight. The impact of ceasing voluntary work reduces the activity test result to 36 hours per fortnight. The reduced entitlement will take effect from the start of the next CCS fortnight Customer notified the update after the CCS fortnight the event occurred, the reduced entitlement will be backdated to the start of the CCS fortnight after the event occurred For example: customer ceased voluntary work 6 months ago and has not advised us until today. The impact of ceasing voluntary work has reduced the activity test result to 36 hours per fortnight. This will be backdated to the start of a CCS fortnight after the date the event occurred (cannot be before 2 July 2018) <p>Advise the customer of the outcome and the effect on their entitlement.</p> <p>s47E(d)</p> <p>Advise the customer they will be formally advised of changes to CCS by letter.</p> <p>When updating a customer's details, Service Officers should review the impact of any changes on other payments or services the customer may be receiving.</p>
4	<p>Date of effect - commencing or increasing hours of paid work + Read more ...</p> <p>Customers (or their partners) commencing or increasing their hours of paid work may have the increased Activity Test result apply from the beginning of the CCS fortnight before the CCS fortnight when the change actually occurred.</p>

	<p>To benefit from this rule, customers must notify the change as soon as possible when they know they (or their partner) are starting a job or increasing their hours of paid work. Customers who notify late will be subject to the usual maximum 28 day favourable decision.</p> <p>The Resources page has examples of the DOE rule applied depending on when the customer notifies of the change.</p> <p>This rule cannot be applied to other recognised activities. For activities other than paid work, individuals notifying Centrelink of a change in their activity will have their new activity test result apply from the beginning of the next CCS fortnight.</p>
5	<p>Date of effect - favourable determination backdating (does not apply to income estimate updates) + Read more ...</p> <p>s47E(d)</p>

	s47E(d)
6	<p>Date of effect - favourable determination backdating (does not apply to income estimate updates) refer to Policy + Read more ...</p> <ul style="list-style-type: none">• Ensure the customer's reported recognised activities are coded. see Coding Activity Test details for Child Care Subsidy (CCS)• Tell the customer their request to backdate further has been referred for determination. Customers can check their online account for progress of enquiry <p>s47E(d)</p>

	<p>s47E(d)</p> <p>The Resources page contains a link to the Level 2 Policy Help Desk:</p> <p>Level 2 Policy will:</p> <ul style="list-style-type: none"> • review the conditions, • reject or approve backdating determination, and • annotate the referral note with the decision <p>If approved:</p> <ul style="list-style-type: none"> • Level 2 Policy will confirm a revised DOR which will be the later of the: <ul style="list-style-type: none"> ○ Date of Event of the change of circumstances ○ start date of the extreme circumstance ○ commencement of the previous (CCS) financial year • The Service officer will: <ul style="list-style-type: none"> ○ Correct the line with the amended DOR, see Coding Activity Test details for Child Care Subsidy (CCS) ○ Annotate the referral DOC to advise changes have been coded. <p>If rejected, the Service Officer must:</p> <ul style="list-style-type: none"> • make 2 genuine attempts to contact the customer and advise the outcome • Record details of the conversation <p>Procedure ends here.</p>
7	<p>Backdating conditions not met + Read more ...</p> <p>The customer is not eligible for backdated activity test.</p> <ul style="list-style-type: none"> • Tell the customer the decision. If the customer does not agree with the outcome, they may elect to engage their appeal rights <p>s47E(d)</p> <p>Procedure ends here.</p>

Viewing change in circumstance updates completed online

Table 3

Step	Action
1	<p>Viewing receipt details + Read more ...</p> <p>Receipt details for CCS and ACCS change of circumstance transactions can be accessed and viewed in Process Direct.</p> <p>This includes transactions that flow through for staff action and automatically finalise via online services. The automatically finalised transactions will display as successfully completed with the receipt attached. Note: this functionality applies to updates lodged via the Customer Online Service, and not via the Express Plus Mobile App. To view the receipt details, including an overview of the customer's application or update, and evidence requested at the time of lodgement:</p> <p>s47E(d)</p>

References

Policy

[Family Assistance Guide, 5.2.1, Change of circumstances](#)

[Family Assistance Guide, 3.5.2.10 CCS - activity test - general](#)

Legislation

Links to the Federal Register of Legislation site goes to a 'Series' page. Select the 'Latest' version.

[Family Assistance Legislation Amendment \(Jobs for Families Child Care Package\) Act 2017, Division 6, Giving information](#)

[A New Tax System \(Family Assistance\) Act 1999](#)

[A New Tax System \(Family Assistance\) \(Administration\) Act 1999](#)

- section 105C Review of entitlement to be paid CCS or ACCS - taking account of changes of circumstances etc.
- section 109DB Review of entitlement to be paid CCS or ACCS - taking account of changes of circumstances etc.
- section 109DC Review of entitlement to be paid CCS or ACCS - time limit on increase

Resources

Calendars

[OS035A - Centrelink Calendar 2026-2029](#)

[OS035B – Centrelink Calendar 2022-2025](#)

Date of effect rule - Changes in hours of activity

Table 1

Item	Scenario
1	<p>Notification at time of change</p> <p>On 10 February 2025, Sue accessed their online account and increased their hours of activity from 40 hours per fortnight to 50 hours per fortnight with a start date of 13 February 2025. As a result, Sue's Activity Test result increased from 72 to 100 hours per fortnight.</p> <p>The increase in eligible hours takes effect from 17 February 2025 (the start of the CCS fortnight after Sue's activity hours increased).</p>
2	<p>Notification within 28 days of change</p> <p>Peter contacts the agency on 10 March 2025 to advise their hours of study increased from 15 hours per fortnight to 36 hours per fortnight from 11 February 2025. As a result, Peter's Activity Test result increased from 36 to 72 hours per fortnight.</p> <p>The increase in eligible hours takes effect from 17 February 2025, (the start of the CCS fortnight after Peter's activity hours increased).</p>
3	<p>Favourable determination</p> <p>Jane started volunteering at the local primary school 10 hours a fortnight from 15 August 2024. Jane contacts the agency on 24 February 2025 to advise a change to their activity details. Jane was already doing paid work for 40 hours per fortnight. By adding the 10 hours of volunteering to her paid work hours Jane's Activity Test result is 100 hours per fortnight.</p> <p>The date of event for the new activity will be 15 August 2024, and the increase in eligible hours will apply from 3 February 2025 (the earliest CCS Monday in the last 28 days).</p>
4	<p>Unfavourable determination</p> <p>Assad ceased studying 13 October 2024. Assad contacts the agency on 10 March 2025 to advise of this.</p> <p>The date of event will be 13 October 2024, and the reduced Activity Test result will take effect from 14 October 2024. (the start of the CCS fortnight after the change occurred).</p>
5	<p>Commencing or increasing hours of paid work - prompt notification</p> <p>Max contacts on 10 February 2025 to advise they will be starting a new job on 12 February 2025 (increasing his Activity Test result from 36 to 100 hours per fortnight).</p>

	As Max notified before commencing their new job, the date of effect will be 3 February 2025. (the start of the CCS fortnight before the fortnight in which Max started the new job).
6	<p>Commencing or increasing hours of paid work - late notification</p> <p>Lily contacts on 28 January 2025 to advise they started paid work on 1 December 2024 (increasing the Activity Test result from 24 to 100 hours). Due to Lily notifying late, the new Activity Test result of 100 hours per fortnight will only apply from 6 January 2025. (the earliest CCS Monday in the last 28 days).</p>
7	<p>Commencing or increasing hours - Customer notified as soon as practicable</p> <p>Taylor is a single parent who is working part-time (16 hours per fortnight), which entitles them to 36 hours of subsidised care per fortnight. On Monday 10 February 2025, Taylor commences a training program in accounting for 22 hours per fortnight. This brings their total hours of recognised activity to 38 hours per fortnight, with a new Activity Test result of 72 hours of subsidised care per fortnight.</p> <p>s47E(d)</p>

Date of effect rule - Children enter care

Table 2

Item	Scenario
1	<p>CCS start date is after the date child entered care</p> <p>Martin lodges a claim for CCS on 2 December 2024, advising that child Kyra has entered care from 29 November 2024. When the claim is finalised on 20 December 2024, the CCS start date for Kyra is 09 December 2024 (the first CCS Monday after the child has entered care).</p>
2	<p>CCS start date equals the date child entered care</p>

	Sue lodges a claim for CCS on 16 December 2024, advising that child Jane entered care on 9 December 2024. When the claim is finalised on 7 January 2025, the CCS start date for Jane is 9 December 2024 (the first Monday of a CCS fortnight after the child has entered care).
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Date of effect rule - Changes of marital status

Table 3

Item	Scenario
1	<p>Customer separates</p> <p>Omar and Amal have been partnered since the beginning of the CCS year. Amal is claiming CCS for their children, which has been calculated on a combined income of \$175,000. Amal contacts 11 February 2025 to advise Amal and Omar separated 5 February 2025. The new CCS percentage based on Amal's income only takes effect from 17 February 2025 (the first CCS Monday following the change in circumstance).</p>
2	<p>Customer becomes partnered - No change to Activity Test result</p> <p>Gene has been single since the beginning of the CCS year, receiving 72 hours of subsidised care per fortnight.</p> <p>Gene contacts on 19 March 2025 to advise they became partnered to Mandy on 21 January 2025. Mandy works 80 hours per fortnight. Based on working 80 hours per fortnight, Mandy's Activity Test result is 100 hours.</p> <p>As Gene has the lower ATD result of 72 hours, CCS will be assessed according to Gene's level of activity (the lesser of the two).</p> <p>See Table 2 of Coding Activity Test details for Child Care Subsidy (CCS), for instructions on how to code ATD when a CCS customer becomes partnered.</p>
3	<p>Customer becomes partnered - Unfavourable determination</p> <p>Tanya has been single since claiming CCS and was granted from 19 February 2024. Tanya has been receiving CCS at 85% for 100 hours per fortnight and works 75 hours per fortnight.</p> <p>Tanya contacts on 19 October 2024 to advise of becoming partnered to John from 15 July 2024. Tanya advises John has an income estimate of \$15,000 and has been looking for work for 10 hours per fortnight since they became partnered.</p> <p>John's income estimate of \$15,000 is added using the DOV of 15 July 2024 (the date customer became partnered).</p>

	<p>John's Looking For Work activity of 10 hours per fortnight is added with the ATD Date of Receipt of 15 July 2024 (the date the customer became partnered).</p> <p>John is assessed as having the lower Activity Test result of 36 hours based on 10 hours of looking for work per fortnight. This means Tanya, who has been receiving 100 hours per fortnight, has only been entitled to 36 hours per fortnight from the first CCS Monday after 15 July 2024 when they became partnered.</p> <p>The unfavourable decision will apply retrospectively to the CCS Monday following the date Tanya became partnered.</p> <p>Any hours Tanya has utilised over 36 hours from the CCS Monday following 15 July 2024, until the date of notification:</p> <ul style="list-style-type: none"> • will become an undetermined debt, and • will be included in the 2024/2025 financial year CCS reconciliation result <p>See Table 2 of Coding Activity Test details for Child Care Subsidy (CCS), for instructions on how to code ATD when a CCS customer becomes partnered.</p>
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Date of effect rule - Higher CCS (Multiple Child Subsidy) changes

Table 4

Item	Scenario
1	<p>Child turns 6</p> <p>Grant has 3 children under 6 years who attend child care (Sonya 5, Jake 3, and Billy 2).</p> <p>Sonya is the Standard Rate Child and receives the income tested rate of CCS of 50%. Jake and Billy are the Higher Rate Children and receive the higher rate of CCS of 80%.</p> <p>Sonya turns 6 on 10 February 2025 (part way through a CCS fortnight) and:</p> <ul style="list-style-type: none"> • will no longer be considered a child in the MCS group from the following CCS Monday, and • will continue to receive the income tested rate of CCS of 50% <p>From the first CCS Monday after Sonya turns 6 (17 February 2025):</p> <ul style="list-style-type: none"> • Jake will be assessed as the Standard Rate child and will begin receiving the income tested rate of CCS (50%) • Billy will continue to be a Higher Rate Child receiving the higher rate of CCS (80%)
2	<p>Customer advises child no longer using child care</p> <p>Tania has 2 children under 6 years who attend child care (Francine 4 and Brandon 2).</p>

	<p>Francine is the Standard Rate Child and receives the income tested rate of CCS of 35%.</p> <p>Brandon is the Higher Rate Child and receives the higher rate of CCS of 65%.</p> <p>Tania advises on 16 August 2024 that:</p> <ul style="list-style-type: none"> Francine is no longer using child care, and there is no intention for her use child care again <p>Francine's CCS is cancelled.</p> <p>Brandon will continue to be assessed as the Higher Rate Child until the Monday after Francine's CCS is cancelled. From 19 August 2024, Brandon:</p> <ul style="list-style-type: none"> will now be assessed as the Standard Rate Child, and will begin receiving the income tested rate of 35%
3	<p>Standard Rate Child leaves care</p> <p>Jeff and Joanne have 3 children under 6 years, all attending child care (Blake 4, Sean 3, and Jess 3).</p> <p>Blake is the Standard Rate Child and receives their income tested rate of CCS of 70%.</p> <p>Sean and Jess are the Higher Rate Children who receive the higher rate of 95%.</p> <p>Blake leaves Jeff and Joanne's care on the 10 October 2024. From the first CCS Monday after Blake leaves care (14 October 2024), Sean:</p> <ul style="list-style-type: none"> will be assessed as the Standard Rate Child, and will begin receiving the income tested rate of CCS (70%) <p>Jess will continue to be a Higher Rate Child receiving the increased entitlement of 95%.</p>

Date of effect rule - Aboriginal and Torres Strait Islander children (s47E(d) updates

Table 5

Item	Scenario
1	<p>Favourable s47E(d) update notified after 8 July 2024</p> <p>Sara has two CCS children, Jake and Kylie. The family's Activity Test result is 24 hours per fortnight.</p> <p>On 9 October 2024, Sara notified the agency that Jake is a Torres Strait Islander child.</p> <p>As Sara notified after the 8 July 2024, Jake is entitled to receive the base 36 hours from 16 September 2024, (the earliest CCS Monday within 28 days before the notification date).</p> <p>Kylie will continue to receive 24 hours as per fortnight.</p>

2	<p>Favourable s47E(d) update notified before 8 July 2024</p> <p>Alex has one CCS child Sam. The family's Activity Test result is 0 hours per fortnight.</p> <p>Alex notified the agency that Sam is an Aboriginal and Torres Strait Islander child on 5 June 2024.</p> <p>As Alex notified this update before 8 July 2024, Alex is entitled to receive the base 36 hours from the earliest CCS Monday of 10 July 2023 as per favourable backdating rules.</p>
3	<p>Unfavourable s47E(d) update</p> <p>Charli has two CCS children, Lisa and Kody. The family's Activity Test result is 24 hours per fortnight.</p> <p>Lisa and Kody have been receiving the base 36 hours per fortnight since 10 July 2023 as their s47E(d) was recorded as Aboriginal.</p> <p>Charli updated the s47E(d) response to Do Not Wish to Answer for both Lisa and Kody on 15 October 2024.</p> <p>The family's Activity Test result is 24 hours per fortnight from the next CCS Monday, 28 October 2024 as per unfavourable backdating rules.</p>

Date of effect rule - Parent Pathways participation updates

Table 6

Item	Scenario
1	<p>Favourable Parent Pathways status change more than 28 days from date received</p> <p>The Date of Event on the s47E(d) screen shows Mia commenced as a Parents Pathways participant on 1 November 2024.</p> <p>The Date of Receipt for this line was 5 December 2024.</p> <p>As the status change is more than 28 days before the agency received the Parent Pathways data (Date of Receipt), Mia will be entitled to 36 hours of CCS per fortnight from 11 November 2024, (the first CCS Monday within 28 days of the date the agency received the data).</p>
2	<p>Favourable Parent Pathways status change less than 28 days from date received</p> <p>The Date of Event on the s47E(d) screen, shows Lara commenced as a Parents Pathways participant on 1 November 2024.</p> <p>The Date of Receipt for this line was 19 November 2024.</p> <p>As the status change is less than 28 days before the agency received the Parent Pathways data (Date of Receipt), Lara will be entitled to 36 hours of CCS per fortnight from 11 November 2024, (the first CCS Monday after the Parents Pathways start date).</p>

3	<p>Unfavourable Parent Pathways status change</p> <p>The Date of Event on the s47E(d) screen, shows Brooke exited from Parent Pathways on 4 December 2024.</p> <p>Brooke’s 36 hours of CCS per fortnight will cease from 8 December 2024, (the next CCS Sunday after the Parent Pathways exit date).</p>
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Training & Support

Add the course number to the s47E(d) field in the s47E(d) in ESSentials:

- s47E(d) - CCS change in circumstances