



Queensland Kindergarten Funding Essentials

Long Day Care Services

September 2025



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1. Free Kindy in Queensland

Free Kindy is designed to ensure that Eligible Children enrolled in an Approved Kindergarten Program delivered by an opted in Long Day Care Service receive 600 hours of fee-free kindergarten each calendar year, removing cost as a barrier to access and relieving cost of living pressures for families.

The Department of Education (the Department) will provide Free Kindy funding for a maximum of 40 weeks in a calendar year.

If you have any questions regarding these Funding Essentials, please contact the Grants Management and Funding team on:




Telephone: 07 3035 2244

Email: kindyfunding@qed.qld.gov.au

2. Qualifying for Queensland Kindergarten Funding

2.1 Opting in to provide Free Kindy

All Approved Kindergarten Program Providers (KPPs) in Queensland that deliver an Approved Kindergarten Program for:

	15 hours per week or 30 hours per fortnight
	at least 40 weeks
	up to 600 hours per year

are eligible to opt in to Free Kindy, subject to meeting Eligibility Requirements and specified terms and conditions.

Free Kindy is applied during the calendar year for the duration of the Approved Kindergarten Program. There are no additional affordability subsidies under Free Kindy.

Services will continue to have flexibility with their kindergarten delivery model, provided it complies with the Preschool Reform Agreement (PRA) requirement of 600 hours per year (typically delivered as at least 15 hours per week or 30 hours per fortnight for 40 weeks).

Long Day Care Services that commence delivery of an Approved Kindergarten Program during the calendar year can opt in to Free Kindy, provided they meet the Eligibility Requirements for Funding.

Funding Threshold

The Department determines a Long Day Care Service's eligibility to opt in to Free Kindy based on the maximum daily or hourly fee charged by the service for the delivery of an Approved Kindergarten Program.

To opt in to Free Kindy, the maximum daily or hourly fee for the Approved Kindergarten Program delivered by the Long Day Care Service must be below the Funding Threshold.

The Funding Threshold will be indexed from July each calendar year in accordance with the Indexation rate approved by the Under Treasurer and advised by Queensland Treasury.

Increasing fees

Opted in Long Day Care Services must maintain their fees so that they stay within the Funding Threshold for a 12-month period in accordance with the terms and conditions of Free Kindy. Long Day Care Services that have opted in to Free Kindy are permitted to increase their kindergarten fees once per annum on or after 1 July.

If the increase to fees charged results in the fee being over the Funding Threshold, the Long Day Care Service will be notified by the Department and provided with the opportunity to lower their fees to deliver Free Kindy.

If a Long Day Care Service is unable or unwilling to meet the Funding Threshold, they may opt out of Free Kindy and move to the Per Capita Kindy Subsidy.

The decision to opt in to Free Kindy or the Per Capita Kindy Subsidy is at a service level and is determined by the Approved Provider. Long Day Care Services cannot access both funding sources simultaneously.

2.2 Per Capita Kindy Subsidy

Long Day Care Services whose fees are higher than the Funding Threshold will not be eligible to participate in Free Kindy, and instead will be eligible for the Per Capita Kindy Subsidy.

Services will need to comply with the KPP Eligibility Requirements, including early childhood teacher (ECT) requirements, and meet the Reporting Requirements and criteria under the PRA to qualify for Funding for each Eligible Child.

Long Day Care Services receiving this Funding can apply to opt in to Free Kindy at any point during the year provided they can reduce their fees to meet the Funding Threshold.

2.3 Opting out

Where a Long Day Care Service notifies the Department that it no longer wishes to deliver a government Approved Kindergarten Program, it will be deemed an 'opt out' service.

Services that opt out will have their Approved KPP status removed and will be ineligible for kindergarten Subsidies and supports such as Kindy Uplift.

Should the Long Day Care Service choose to opt in later, it will need to reapply to become an Approved KPP, and agree to meet the Funding Threshold and terms and conditions of Free Kindy if it wishes to receive Funding to deliver an Approved Kindergarten Program.



Section 3

Service provider eligibility

3. Service provider eligibility

3.1 Eligibility Requirements

To be eligible for and receive kindergarten Funding, a Long Day Care Service must have obtained Approved KPP status.

Becoming a KPP

To become an Approved KPP, Long Day Care Services must meet the following Eligibility Requirements.

Eligibility Requirements to become a KPP

Operate a service that has a current service approval under the **Education and Care Services National Law** (National Law) or the **Education and Care Services Act 2013** (ECS Act).

Have a rating of Working Towards National Quality Standard (NQS) or higher. Services waiting to be assessed by the Early Childhood Regulatory Authority (ECRA) against the NQS are still eligible for funding.

Deliver an Approved Kindergarten Program using the **Queensland kindergarten learning guideline** (QKLG) or an alternative kindergarten learning guideline accredited by the **Queensland Curriculum and Assessment Authority** (QCAA).

Offer and provide all Eligible Children in the Approved Kindergarten Program an annual provision of at least 600 hours, made up of at least 15 hours per week or 30 hours per fortnight for 40 weeks, consistent with the requirements of this document and the Service Agreement between the Approved Provider and the Department. Any other model must be approved by the Department prior to commencement.

Employ a qualified ECT to deliver the Approved Kindergarten Program. Further information relating to exceptional circumstances for 'working towards' ECTs is outlined in **Section 7.1**.

Qualifications must meet requirements of an ECT under the **National Quality Framework** (NQF) and be checked against Approved ECT Qualifications on the **Australian Children's Education & Care Quality Authority** (ACECQA) website.

Ensure that the fee charged for Eligible Children participating in an Approved Kindergarten Program is not more than the fee charged for any other age group at the service. Long Day Care Services must also provide evidence that their Approved Kindergarten Program fees are below the Department's Funding Threshold to opt in to Free Kindy.

a. Application

Approved Providers must **register and create an account in QGrants** before applying for a Long Day Care Service to become an Approved KPP.

Once registered for QGrants, Approved Providers can:

- manage their accounts
- approve access requests to their information
- apply to become an Approved KPP
- link their Approved KPPs.

To submit a KPP application through QGrants, refer to the **New KPP Application QGrants Guide for Long Day Care Services**.

Approved KPP status does not transfer with a service. If the Approved Provider of a Long Day Care Service changes, either through the transfer of a service approval or an application for a new service approval, the new Approved Provider must submit an application for that service to be an Approved KPP.

Where the Approved Provider has existing service/s that are Approved KPPs, they must submit an application for any new service, as each service is required to be an Approved KPP.

To be eligible for approval as a new KPP, a Long Day Care Service must have a fully qualified ECT employed to deliver an Approved Kindergarten Program at the time of submitting their KPP application.

Long Day Care Services applying to change ownership with a 'working towards' ECT with an exceptional circumstance approval in place at the time of application will be eligible for approval. For example, if an existing approved exceptional circumstance ECT remains at the service during the change of ownership, the new Approved Provider will be able to apply for KPP approval.

The Funding will be backdated from the date of change of ownership if the Approved Kindergarten Program has been delivered, or from the commencement of the delivery of the kindergarten program, whichever is sooner.

For assistance with the KPP application process, including change of ownership, contact the Grants Management and Funding team on:

Telephone: 07 3035 2244

Email: kindyfunding@qed.qld.gov.au

b. Assessment and approval

KPP applications will be assessed and approved based on meeting the Eligibility Requirements. KPP approvals are issued periodically throughout the year. Once approved, Long Day Care Services are eligible to receive Funding from the beginning of the next quarter.

An application to become an Approved KPP may be rejected based on the scenarios outlined in the section **Grounds for suspending or revoking KPP status**.

Successful applicants will be advised in writing and provided with an approval certificate and a range of materials to promote the Approved Kindergarten Program, including the 'kindy tick' identifier and a style guide explaining its use on promotional materials.

Long Day Care Services and Approved Providers must **not** promote their kindergarten programs as being government approved or free, or use the 'kindy tick' identifier, until the KPP application for the service has been approved.

Unsuccessful applicants will be advised in writing of the reasons their KPP application was not approved. Review options are outlined in the Department's **Customer Complaints Management Framework**.

c. Contractual requirements

Once a KPP application has been approved, the Approved Provider, being the entity who can be legally bound, will enter into an Agreement through QGrants for the provision of the Funding. QGrants is separate to: the National Quality Agenda ITS, which allows Approved Providers under the NQF to submit applications and notifications to the ECRA the Australian Government's Child Care Management System (CCMS), which is required to account for Child Care Subsidy (CCS) funding.

Maintaining KPP status

To remain an Approved KPP and be eligible for kindergarten Funding, the Long Day Care Service must continue to comply with Queensland and national funding and regulatory Eligibility Requirements. In addition, Long Day Care Services need to meet the following requirements to maintain their Approved KPP status.

Requirements to maintain Approved KPP status	
Assessment and Rating Process	<p>A Long Day Care Service must maintain a rating of Working Towards NQS or higher to continue to be eligible to receive Queensland kindergarten Funding.</p> <p>If a service receives a rating of Significant Improvement Required (SIR) during an Assessment and Rating Process, the service must notify the Department via kindyfundings@qed.qld.gov.au within 10 working days. While the Long Day Care Service holds a rating of SIR, it will not be eligible to receive kindergarten Funding.</p> <p>The Long Day Care Service must also cease to use the 'kindy tick' until it has achieved a rating of at least Working Towards NQS.</p> <p>In addition, the Department may, wholly at its discretion, undertake further investigation, which may result in the service's Approved KPP status being suspended or revoked.</p>
Displaying program information	<p>A Long Day Care Service must always display the following information when an Approved Kindergarten Program is being delivered:</p> <ul style="list-style-type: none"> • Approved KPP certificate • Approved Kindergarten Program 'kindy tick' identifier • kindergarten program operating times • name and qualifications of the ECT delivering the Approved Kindergarten Program • fee structure clearly documenting the kindergarten program fees, including how Subsidies or other Funds are allocated or passed on to families to ensure that all eligible families understand how kindergarten will be made free for their Eligible Child. <p>Long Day Care Services should clearly document, display and publish their fee information on their website. This should include a written statement about the fees to be charged. Long Day Care Services can use their own template or, alternatively, the Kindergarten Program Statement of Fees template on the Department's website. Refer to Appendix 1 for further information.</p>
Kindergarten identifier	<p>To help families recognise free kindergarten programs that have been officially approved by the Queensland Government, Long Day Care Services must display the 'kindy tick' in their signage and promotional material.</p> <p>If an Approved Provider or Long Day Care Service does not meet the Eligibility Requirements or has not delivered an Approved Kindergarten Program for a continuous period of longer than 3 months, it must cease the use of the 'kindy tick' until it recommences delivering an Approved Kindergarten Program.</p>

Requirements to maintain Approved KPP status

Fees	<p>Approved Providers are required to have a comprehensive written fees policy applicable at the service delivery level for their Long Day Care Services. The fee policy should provide information about:</p> <ul style="list-style-type: none"> • the total annual fee amount, including all non-refundable components and the Out-of-Pocket Cost for parents/carers that is covered by Free Kindy • how each Subsidy component is applied • payment options and procedures for fees (such as developing a payment plan to allow for low-income families) • the action that will be taken if fees for the above activities are not paid • any refundable levies (if applicable) • any deposits required to secure a place on a waiting list or to accept an offered place (note that refundable deposits should not act as a barrier to enrolment). <p>Long Day Care Services that have opted in to Free Kindy are permitted to increase their kindergarten fees once after 1 July per year. The new fee must not exceed the Funding Threshold to ensure the service can continue to be eligible for Free Kindy.</p>
Transition Statements	<p>The ECT is required to use the online application in the QCAA portal to develop and upload a Transition Statement (with family permission) for each Eligible Child's family in November of the kindergarten year, in preparation for the child moving from kindergarten to Prep. Further information on Transition Statements is available on the QCAA's website.</p> <p>A Transition Statement should also be developed for children completing a second year of kindergarten, acknowledging their learning progress and strategies to support continuity of learning and transition into a new kindergarten group.</p>
Contractual requirements	<p>Long Day Care Services are required to have a 12-month forward facing Funding Schedule in QGrants. It is a condition of Funding that Approved Providers agree to the terms of the Agreement and Queensland Kindergarten Funding terms and conditions. They are also required to rollover their agreements in QGrants each year to continue to be eligible to receive Funding, even if they are not currently delivering an Approved Kindergarten Program (e.g. if they are recruiting for a new ECT).</p>
Maintaining Approved KPP status without an ECT	<p>To maintain Approved KPP status without an appropriately qualified ECT and/or delivering a kindergarten program, a Long Day Care Service is required to provide evidence that it is actively recruiting for an ECT and submit a nil Claim every quarter. The service will not be eligible to use the 'kindy tick' or be included on the Free Kindy Finder until it can meet Funding Eligibility Requirements.</p>

Grounds for suspending or revoking KPP status

Approved KPP status may be suspended or revoked based on any of the following grounds, which is wholly within the discretion of the Department.

The Approved Provider is currently:

- Insolvent, under management, under administration or in liquidation
- in receipt of outstanding compliance issues of a serious or ongoing nature that would impact on the delivery of the Approved Kindergarten Program or the operation of the service
- the subject of an investigation by a state, territory or Australian government regulator
- not delivering an Approved Kindergarten Program and not submitting nil Claims for a period greater than 2 years

or

- not meeting the Eligibility Requirements or its contractual obligations.

The Approved Provider has (or its directors or office bearers have been directors or office bearers of an Approved Provider that has) previously:

- had a Department funding agreement terminated
- had Queensland Government funding or services suspended, ceased or substantially varied
- persistently breached (without remedy) funding agreements with the Queensland Government

or

- received an adverse finding by a state, territory or Australian government regulator where these findings are reported through:
 - Australian Charities and Not-for-profit Commission
 - Australian Securities and Investments Commission
 - Office of the Registrar of Indigenous Corporations
- otherwise within the knowledge of the Department and regarded as an adverse finding.





Section 4

Child eligibility

4. Child eligibility

4.1 Eligible Children

Eligible age cohort

Eligible Children, being children eligible for Funding, must be 4 years old by 30 June in the year they participate in the Approved Kindergarten Program (generally the year before starting formal schooling or Prep). An Eligible Child must be enrolled for 15 hours, 40 weeks or 600 hours a year to be eligible for Funding.

To check whether a child is of eligible age, enter their birthday into the **kindy eligible age calculator**.

Parents/carers are required to provide evidence of date of birth prior to enrolment. This evidence can include a copy of a birth certificate, statutory declaration, passport or other government-issued document stating the child's date of birth (for example, a letter from Medicare). This evidence must be sighted by the service provider prior to finalising the enrolment.

The Eligible Child should be enrolled using the name identified on the birth certificate or equivalent. Where a birth certificate or equivalent cannot be obtained, documentation citing the child's name can be provided by a community Elder or Aboriginal or Torres Strait Islander staff member from an established organisation (for example, a Community Controlled Organisation, identified kindergarten, school, kindergarten or playgroup) who is known to the child.

Families are only able to claim Queensland Kindergarten Funding for one program per Eligible Child per calendar year, totalling 600 hours.

Delayed exit

Delayed exit is a decision for the parent/carer and their child's service provider. Parents/carers are encouraged to arrange a meeting with their child's kindergarten teacher and other relevant professionals (for example, allied health providers) to discuss any concerns about their child's readiness to start school and potential delayed exit from kindergarten.

Where an Eligible Child has a delayed exit from kindergarten, the Approved Provider will be able to claim a second year of Funding for the child.

The Department will provide Queensland Kindergarten Funding for a maximum of 2 years, inclusive of delayed exit. A child who will reach the age of 6 years and 6 months on or before 30 June is ineligible for Funding, even if this would be their first year in kindergarten.

A child receiving a second year of Funding must be flagged in the Long Day Care Service's CCMS.

Long Day Care Services are required to document and keep evidence of their decision-making as part of the Department's quality assurance process.

Non-CCS children

Where a child is enrolled in an Approved Kindergarten Program at a Long Day Care Service but is not receiving CCS, they are eligible for Funding.

Enrolment of non-CCS Eligible Children should be undertaken in accordance with the Long Day Care Service's enrolment policy and service offerings. A Shorter Session of Care (i.e. accepting enrolments for the Approved Kindergarten Program only) must be offered at a reduced rate and must not exceed the Department's Funding Threshold.

For example, if the fee for a 10-hour session of care is \$140, it would be expected that the reduced rate for an Eligible Child enrolled in a Shorter Session of Care of 7.5 hours on the kindergarten days should be \$105 per day for the two kindergarten days.

Where a Long Day Care Service offers families a Shorter Session of Care, Eligible Children may not regularly attend the service for more hours than the Shorter Session of Care.

Unvaccinated children

Unvaccinated Eligible Children can participate in an Approved Kindergarten Program and receive Funding. The decision to enrol an unvaccinated Eligible Child is for the Approved Provider to make in accordance with their enrolment policies.

The Department also recognises that children may become unvaccinated for the purpose of CCS throughout the year if they miss their 4-year-old vaccination. In these circumstances, the child remains eligible to receive Funding.

Children on visas

Eligible Children who are on a permanent resident visa are eligible for Free Kindy and families do not need to declare the visa when enrolling the child in an Approved Kindergarten Program.

If Eligible Children are not citizens or permanent residents of Australia, parents/carers must provide current visa information to Long Day Care Services when enrolling.

Visas are deemed eligible if they are exempt from state school fees or are a recognised Refugee or Humanitarian visa.

Long Day Care Services can determine if a child is eligible for Free Kindy by checking:

- the Department's **International schedule of visa subclasses and enrolment conditions**. The column titled 'Fee Exempt' (column 4) has 'Yes' listed for the visa types that are eligible for Free Kindy
- the list of eligible visas under the Australian Government Refugee and Humanitarian Program at **Appendix 2**.

Long Day Care Services should contact the Department via kindyfunding@qed.qld.gov.au if a visa is not listed in the **International schedule of visa subclasses and enrolment conditions** document or in **Appendix 2**.

Bridging visas take on the nature of the visa they are bridging for Free Kindy eligibility purposes. If the substantive visa is exempt from state school fees, the child will be eligible to receive free kindergarten. If the substantive visa is not exempt from state school fees, the child will not be eligible for free kindergarten.

For example, a family has a substantive Temporary Skills Shortage (Labour Agreement subclass 482) visa, which is eligible for Free Kindy. They have been issued with a Bridging A visa (not eligible for Free Kindy as an individual visa type) while their new visa application is being processed. In this scenario, as the 482 visa is the substantive visa, the child is eligible for Free Kindy.

If a parent/carer is the primary holder of a 500 Student Visa (primary visa holder = parent) or a 500 Student Visa (exchange student), the child will be eligible to receive free kindergarten, provided they meet all other Eligibility Requirements.

4.2 Non-Eligible Children

Non-eligible age cohort

A child who will turn 4 years old after 30 June in the year they are participating in kindergarten is not eligible to receive Funding and the Approved Provider cannot claim Funding for this child.

If a Long Day Care Service or Approved Provider makes a Claim for a child who is not an Eligible Child, the Department is entitled to recover the Funds and take any action contemplated by the Service Agreement. For the avoidance of doubt, use of the Funds for the benefit of or distribution based on a child who is not an Eligible Child is a breach of the Service Agreement.

Previous year kindergarten cohort

Where a child is enrolled for Prep and was enrolled in an Approved Kindergarten Program the previous year, the child will not be eligible for Queensland Kindergarten Funding from 1 January up to the commencement of Term 1 in the year that they are attending Prep. This is on the basis that they would not be participating in an Approved Kindergarten Program for a minimum of 40 weeks or 600 hours a year.





Section 5

Managing enrolments

5. Managing enrolments

5.1 Eligible Children

Prioritising access

Long Day Care Services must implement a clear enrolment policy that states the Eligible Child cohort (based on age) for each year of enrolment (children turning 4 years old by 30 June in the year they participate in the Approved Kindergarten Program).

Long Day Care Services have a legal responsibility under the *Commonwealth Disability Discrimination Act 1992*, the *Disability Standards for Education 2005*, the *Queensland Anti-Discrimination Act 1991* and the *Human Rights Act 2019* to provide inclusive programs to ensure all Eligible Children can actively participate in an education program, including Aboriginal and Torres Strait Islander children and those who face barriers to participation and learning.

To deliver inclusive and culturally appropriate programs, Approved Providers must actively acknowledge this legal responsibility in their decision-making, including policies, procedures and practices. They are also able to use their Inclusion Ready Subsidy to support Eligible Children to feel welcome and included at the Long Day Care Service.

There is a range of programs and resources available on the [Department's website](#) to support Long Day Care Services to deliver inclusive and culturally appropriate Approved Kindergarten Programs.

Enrolment in multiple programs at different services

Each Eligible Child can only access Funding for one Approved Kindergarten Program at a time. Where a child attends multiple Long Day Care Services, the service must support parent choice regarding which service receives the Queensland Kindergarten Funding. Approved Providers must not influence parent choice and must ensure that enrolments are not refused for Eligible Children in an Approved Kindergarten Program if Funding has been claimed for that child at another service delivering an Approved Kindergarten Program.

For completeness, this should include providing parents of Eligible Children with a copy of the fee structure to assist them in making a choice on enrolment and application of Subsidies at the Long Day Care Service of their selection.

Where an Eligible Child is enrolled in an Approved Kindergarten Program in both a funded Sessional Kindergarten and a Long Day Care Service, the Sessional Kindergarten will receive Funding for the child.

Long Day Care Services are responsible for ensuring reasonable steps are taken to minimise Claims for Funding for Eligible Children who may be enrolled in more than one Approved Kindergarten Program. This could be achieved by including a question on the enrolment form seeking this information and then following up with the family to determine the Long Day Care Service or Approved Kindergarten Program for which Funding will be claimed.

Where an enrolment form requires information from a family regarding enrolment in another Approved Kindergarten Program, the family is responsible for the accuracy of the information provided.

If another Long Day Care Service is claiming Funding for an Eligible Child, the child's enrolment record should indicate that they are ineligible for Funding under the second Approved Kindergarten Program.

Services should refer to their CCMS user guide or contact their CCMS provider to ensure this is accurately recorded in the system.

Early entry to Prep

Early entry to Prep is possible under Part 4, Section 17 of the *Education (General Provisions) Regulation 2017* where a child turns 5 years old by 31 July in the year they propose to attend Prep, and the school principal is satisfied that the child is ready for education in the Prep year.

Long Day Care Services need to seek approval for Queensland Kindergarten Funding for children eligible for early entry to Prep by emailing the Department at kindyfundings@qed.qld.gov.au and providing evidence (for example, letter or email) from the school principal of unconditional early enrolment into Prep for the following year.

If approved by the Department, the child can receive full or pro-rata Queensland Kindergarten Funding from the date the evidence is received. This evidence is to be retained by the Long Day Care Service in the event of an Assurance Review by the Department.

Further information on early entry to Prep is available on the [Department's website](#).

Children returning to Kindergarten from Prep

Where a family requests that their child returns to kindergarten from Prep (for example, if it has been identified by the school that it is in the best interest of the child), the Long Day Care Service must seek guidance and advice from the Approved Provider in the first instance before approving the enrolment.

Out of cycle enrolments and pro-rata funding

An Eligible Child can be enrolled in an Approved Kindergarten Program at any time during a calendar year and will receive Funding for 15 hours per week on a pro-rata basis for a maximum of 40 weeks up to 600 hours a year, based on the date of enrolment.

Enrolments in multiple programs at the same service

An Eligible Child can be enrolled in more than one Approved Kindergarten Program at the same service (offered for more than 600 hours annually) but can only receive Queensland Kindergarten Funding for 600 hours annually, made up of at least 15 hours per week or 30 hours per fortnight for 40 weeks. The child will not be eligible for Queensland Kindergarten Funding for the remaining hours or receive Funding for a second Approved Kindergarten Program.

Long Day Care Services must ensure that they advise families that:

- there will be no cost for the Eligible Child to receive 15 hours of kindergarten per week (opt in services only)
- any hours above the 15 hours of kindergarten will not attract any Queensland Government Subsidies.

Services will need to advise families of their fee structures, and which hours of the day attract Queensland Kindergarten Funding. This means that families will have Out-of-Pocket Costs in long day care settings.

Absences

Long Day Care Services must have a policy/procedure in place that includes the management of illness, holidays and long-term absences for Eligible Children enrolled in an Approved Kindergarten Program.

Long Day Care Services should discuss with families if the policy/procedure impacts on children receiving Free Kindy.

Cancellation of enrolment

Kindergarten Funding is applied on a pro-rata basis for each Eligible Child based on their enrolment. No further Funding will be paid for the Eligible Child where the enrolment is cancelled by the service or the family.

If a child whose enrolment has been cancelled at one service subsequently enrolls at another service, Funding can recommence, provided the child remains eligible for Queensland Kindergarten Funding.

5.2 Enrolment processes

Enrolment policies and procedures

Long Day Care Services must have clear and transparent kindergarten enrolment processes, and must ensure their application and enrolment policies:

- promote fair and equitable access to Approved Kindergarten Programs
- support all Eligible Children to access an Approved Kindergarten Program, including those who face barriers to participation
- do not inadvertently present barriers to participation, especially for Eligible Children experiencing vulnerability or disadvantage.

To achieve these objectives, Approved Providers must ensure their enrolment policies:

- comply with the *Commonwealth Disability Discrimination Act 1992*, the *Disability Standards for Education 2005*, the *Queensland Anti-Discrimination Act 1991* and the *Human Rights Act 2019*
- support Eligible Children who are experiencing disadvantage
- address issues of eligibility for funded places
- are effectively communicated to families and the local community.

Fees

Approved Providers are required to group additional levies and fees into the standard kindergarten fee to ensure that kindergarten will be free for Eligible Children. Planned incursions and excursions should be part of the educational program and built into the service delivery model and fee structure for the service.

Where possible, an application or enrolment fee should not be charged but is permitted (if required) to prevent families from enrolling at multiple services. The enrolment fee, if charged, should be reasonable. Long Day Care Services should discuss with their Approved Provider what constitutes a reasonable fee based on the context of their service. Families with an Australian Government Health Care Card should not be charged an enrolment fee to ensure that cost is not a barrier to participation in an Approved Kindergarten Program.

Long Day Care Services that have opted in to Free Kindy are permitted to increase their kindergarten fees once per annum on or after 1 July. The new fee must not exceed the Funding Threshold so that the Long Day Care Service can continue to be eligible for Free Kindy.

Refer to the section **Maintaining KPP status** for further information regarding fee policies.





Section 6

Delivery of an approved kindergarten program

6. Delivery of an approved kindergarten program

6.1 Kindergarten program delivery

Long Day Care Services are responsible for the delivery of an inclusive quality education program for all children. They must:

- establish procedures for the inclusion of all children
- manage the Approved Kindergarten Program, activities and physical environment of their service to ensure they cater for all children and address the designed learning program
- have a documented approach to working with families to support the learning potential of each child in kindergarten
- ensure the Approved Kindergarten Program delivers the QKLG or an alternative kindergarten curriculum that is accredited by the QCAA
- consider Kindy Uplift, inclusion and workforce funding when developing their Approved Kindergarten Program.

Program hours

Long Day Care Services are required to deliver an Approved Kindergarten Program for at least 15 hours per week or 30 hours per fortnight for 40 weeks per calendar year, or 600 hours per calendar year, for each Eligible Child.

Approved Providers can only claim Funding for Eligible Children who are enrolled in the Approved Kindergarten Program at a Long Day Care Service for a minimum of 15 hours per week or 30 hours per fortnight.

Child attendance records must accurately document the time each Eligible Child spends at the Long Day Care Service, including attendance hours outside of the Approved Kindergarten Program. Deliberate mismanagement of enrolment or attendance records may be considered to be CCS fraud and will be reported to the Australia Government for further investigation.

Eligible Children who are enrolled to participate in the Approved Kindergarten Program for less than 15 hours a week or 30 hours a fortnight are not eligible for Funding and should be flagged in the CCMS as ineligible.

Advertising and service documentation must clearly reflect the actual hours that the Approved Kindergarten Program is delivered by a qualified ECT. This is essential for parents/carers to ensure their child can receive as much of the Approved Kindergarten Program as possible to improve lifelong learning outcomes.

A staff roster must be available, and each Long Day Care Service must provide adequate evidence of the actual hours that the ECT delivers the Approved Kindergarten Program to the children at the Long Day Care Service. Evidence of all ECT non-contact periods must be clearly available, as this forms an essential part of the human resource recordkeeping component.

Other evidence may also need to be made available to confirm these hours when requested from the Approved Provider by the Department.



a. Eligible and ineligible activities

The table below contains a list of activities that **can** and **cannot** be included as part of the kindergarten learning program hours.

Activity type	Can this activity type be included as part of the Approved Kindergarten Program hours?	
	YES	NO
When the ECT is working directly with the kindergarten children and delivering the Approved Kindergarten Program.	✓	
Up to one hour per day, which can be inclusive of programming time or the ECT's lunch break.	✓	
The service's designated rest period condition (if held) where the ECT is in the room and is undertaking activities directly related to delivering an Approved Kindergarten Program, such as individual or small group work with those children who are not resting.	✓	
Extracurricular activities undertaken by the kindergarten cohort when a specific experience is being offered to ALL children, the ECT is present and participating, the experience is included in the ECT's curriculum, and the Approved Provider pays for the activity in full, which can be paid for using 20% of the Base Subsidy.	✓	
When the ECT is on non-contact time, including when the ECT is: <ul style="list-style-type: none"> undertaking programming (in addition to the allowable one-hour period as listed above) undertaking educational leader responsibilities or <ul style="list-style-type: none"> undertaking other duties not associated with the delivery of the Approved Kindergarten Program (e.g. administration duties, cleaning and kitchen duties). 		✗
When the Approved Provider is utilising 'under the roof' and the ECT is in another area of the service or is not engaged in delivering an Approved Kindergarten Program with the kindergarten cohort.		✗
When the kindergarten children are in mixed-age groups, unless the Approved Kindergarten Program is being delivered during these times and evidence of separate planning for the kindergarten cohort during these periods is documented. For example, services often combine groups at arrival and departure times in one location, or during the delivery of outside school hours care or vacation care.		✗

Maintaining service delivery

There may be times when it is not possible to deliver the scheduled funded Approved Kindergarten Program hours in a given week due to:

- public holidays
- child-free days
- reduced session times
- teacher absences due to a range of factors, such as illness, professional development activities or attendance at compulsory practicum required to complete an approved ECT degree
- emergency situations.

Note: Public holidays are included in the annual provision of 600 hours and will not be reflected as ineligible days in QGrants. Enrolment hours on a day that is identified as a public holiday will still count towards the calculation of Funding (for example, if a public holiday falls on a day that the Approved Funded Kindergarten Program would normally be delivered, the Long Day Care Service can claim the public holiday).

Where possible, Long Day Care Services are encouraged to develop solutions to minimise the amount of disruption to normal service delivery, including:

- appointing relief staff to ensure sessions can continue and the service does not need to close
- scheduling closures evenly across the days of the week so that the same group of children are not always missing out on program hours
- offering alternative sessions or activities.

Long Day Care Services are required to communicate to families about the days and times the service will operate, and must identify any planned closures, including public holidays and child-free days, as well as details of any planned make-up arrangements or alternative activities. On occasions, these disruptions may impact on the number of children eligible for claiming at the end of the quarter.

When possible, Long Day Care Services should avoid cancelling sessions or changing session times during the year if the closure has not been planned and communicated to families at the beginning of the year.

Hours outside the kindergarten program

Free Kindy covers a portion of the day's fees dependent on the number of hours the ECT is delivering the Approved Kindergarten Program.

The kindergarten program component of the day is free and is the gap that families would normally pay after CCS.

If an Approved Provider offers an Approved Kindergarten Program only (i.e., a Shorter Session of Care), fees must reflect these reduced hours and must not exceed the Department's Funding Threshold. The Gap Fee subsidy must also be proportionate to the daily fee. For example, if the fee for a 10-hour day is \$140 and the Approved Kindergarten Program is for 7.5 hours, the Gap Fee subsidy component should be \$105 per day for the two kindergarten days.

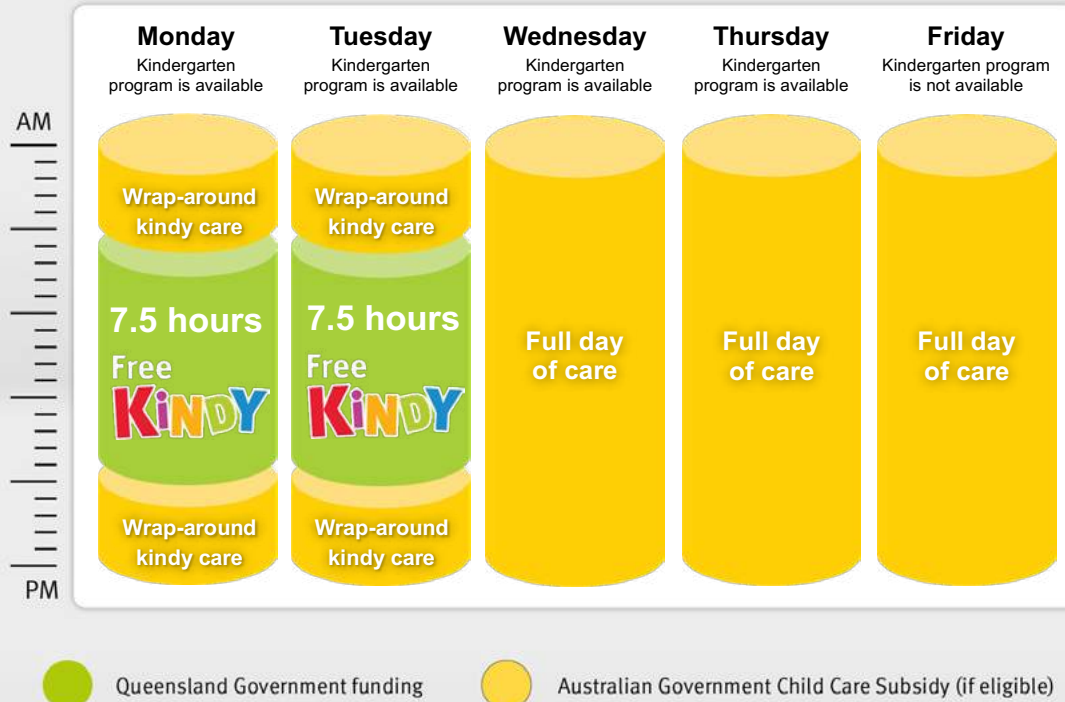
Where a Long Day Care Service offers families a Shorter Session of Care, Eligible Children may not regularly attend the service for more hours than the Shorter Session of Care.

The Department is not providing Funding for hours before or after the Approved Kindergarten Program, as this falls within the Australian Government's remit of childcare and CCS. This means that families will have Out-of-Pocket Costs for hours outside the Approved Kindergarten Program, considering their CCS entitlement.

For example, if a Long Day Care Service offers a 10-hour day session and the ECT works 7.5 hours a day delivering the Approved Kindergarten Program, 7.5 hours of the day is covered by Free Kindy and the remaining 2.5 hours are wraparound kindy care and need to be charged accordingly.

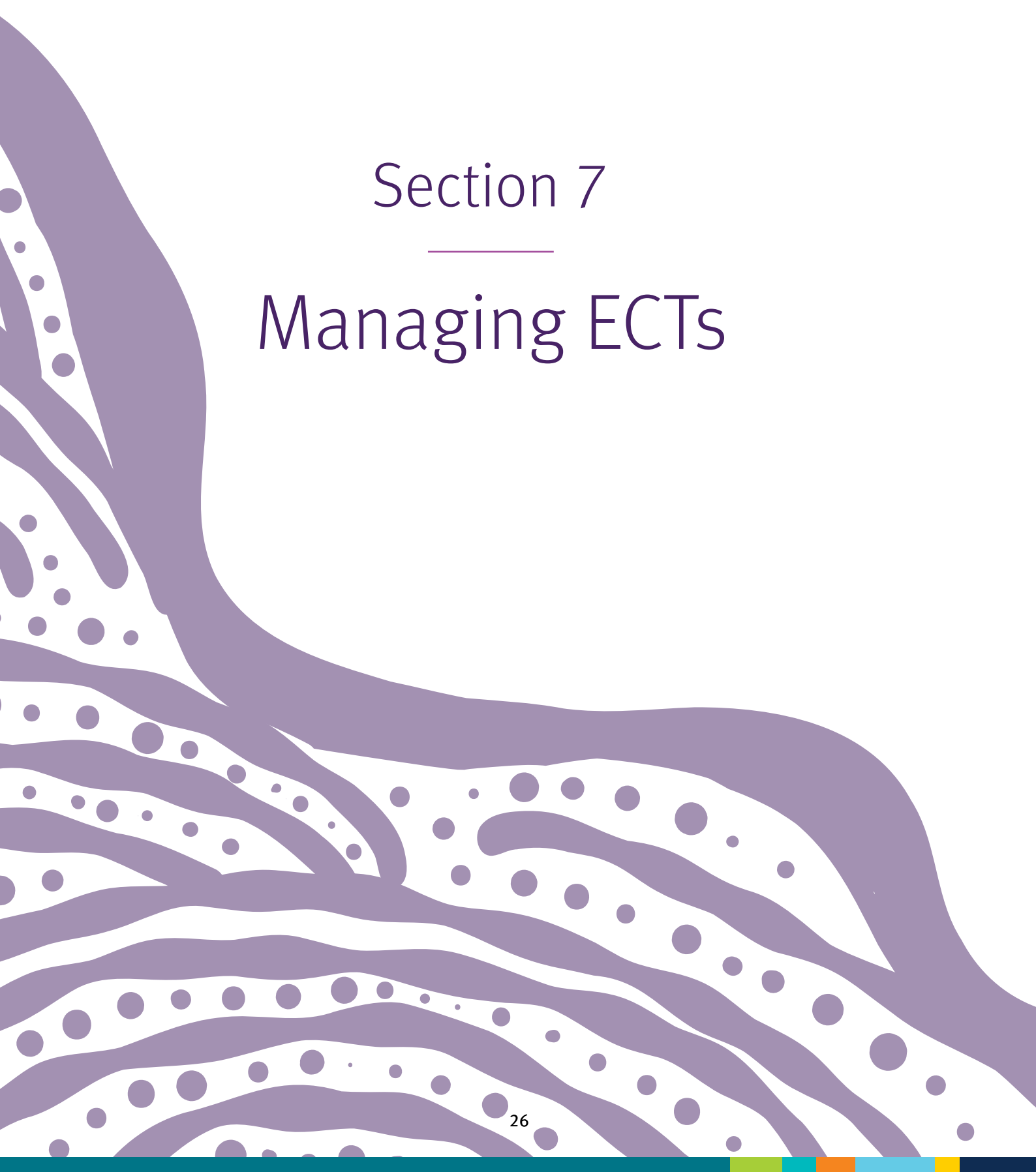
If a Long Day Care Service offers a 12-hour day session and the service is delivering the Approved Kindergarten Program for 5 hours each day over 3 days, 5 hours of the day will be free for the child and the remaining 7 hours are wraparound kindy care, which needs to be charged accordingly, with families incurring Out-of-Pocket Costs.

Refer to the infographics on the next page for examples of the application of Free Kindy and wraparound kindy care.



The Department will fund 100% of a family's gap fee after CCS for the Approved Kindergarten Program. This includes Funding to cover the Australian Government's withholding rate of 5%.

Families that choose to reduce their CCS payment more than this (by increasing their withholding rate) will be capped at 5%.



Section 7

Managing ECTs

7. Managing ECTs

7.1 Qualifications

An Approved Kindergarten Program is to be delivered by an appropriately qualified ECT who has a teaching qualification recognised by the Australian Children's Education and Care Quality Authority (ACECQA). The general requirements under the NQF relating to the size of the service, access to an ECT or ECT waivers do not apply for Queensland Kindergarten Funding.

The Approved Provider should confirm the qualifications on the [ACECQA website](#) before

engaging a teacher to ensure they meet the Eligibility Requirements to claim for Funding.

If the qualification is not on the approved list, an application can be made to ACECQA to have the qualification assessed for equivalency.

The Approved Provider must ensure all information and records are retained and are accessible to confirm the ECT meets the NQF and subsequently the Queensland Kindergarten Funding Essentials.

Fully qualified ECTs

In Queensland, ECT qualifications for Funding align with the NQF. Teacher registration is encouraged, but it is not a requirement unless relevant to the individual staff member's qualification, or to the process of undertaking an alternative pathway to being recognised as an ECT as per the pathways in the table below. An individual will be considered a qualified ECT if **one** of the following statements applies.

✓	The person holds an Approved ECT Qualification on the ACECQA's list.		
✓	The person holds a letter from the ACECQA confirming their qualification/s has been formally assessed and deemed to be equivalent to those of an ECT.		
✓	The person holds a Queensland Kindergarten Funding Scheme (QKFS) Teacher Recognition Letter previously supplied by the Department of Education (and continues to comply with any additional requirements contained in the letter).		
✓	The person was employed to deliver a pre-preparatory learning program (within the meaning of the <i>Education (General Provisions) Act 2006</i> of Queensland – previously known as Bound for Success) before 1 January 2012.		
✓	The person held Queensland teacher registration prior to 1 January 2012 and held, or commenced studying towards, an approved diploma level qualification on or before 31 December 2013 (and subsequently completed the qualification).		
✓	The person holds a primary or secondary teaching qualification	AND	<div>✓ Teacher registration/accreditation in Australia held at any point in time</div> <div>AND</div> <div>✓ An approved Certificate III level or higher education and care qualification.</div>

Exceptional circumstances

An Approved Provider may be able to claim Funding for an ECT who is 'actively working towards' completing an ACECQA approved qualification and delivering the Approved Kindergarten Program at the Long Day Care Service.

An Approved Provider can apply for an exceptional circumstance where it can demonstrate:

- the Long Day Care Service has a workforce plan and there are strategies in place to attract, recruit and retain an ECT
- the educator contained in the application meets **one** of the following:
 - the teacher must hold an approved diploma-level qualification and be enrolled in and actively working towards an ACECQA Approved ECT Qualification
 - the teacher must be enrolled in and actively working towards an ACECQA Approved ECT Qualification and have completed at least 50% or
 - the teacher must have completed a primary or secondary teaching qualification and—
 - have a current teacher registration
 - be currently enrolled in and actively working towards a Certificate III or higher early childhood education and care qualification approved by the ACECQA

Instances where the educator will not be considered actively working towards an ECT qualification include if they:

- have not enrolled in any subjects for one semester/teaching period or more
- have deferred or withdrawn from all subjects in one semester/trimester/teaching period or more
- are completing the **Literacy and Numeracy Test for Initial Teacher Education** (LANTITE) and are not enrolled in any subjects for the semester/teaching period (unless there are no remaining eligible subjects required for the course and the university provides supporting evidence)

or

- have not successfully completed any subjects across 2 or more semesters/ trimesters/ teaching periods.

Approval for ECT exceptional circumstances must be obtained from the Department in writing prior to the submission of any Claims. Where an ECT exceptional circumstance is approved, the Long Day Care Service is required to submit a Declaration to the Department twice a year (by 30 January and 17 July) to demonstrate that the approved 'working towards' educator is actively making progress towards the completion of their ACECQA approved ECT qualification.

To be eligible to claim Funding, the ECT or approved 'working towards' ECT must be delivering the Approved Kindergarten Program.

Approval of a 'working towards' educator is Long Day Care Service specific and does not transfer from one service to another. The exceptional circumstance applies for the duration of the 'working towards' educator's employment at the Long Day Care Service or until they become a fully qualified ECT. Approved Providers are not required to reapply for exceptional circumstances each year unless there is a change to the 'working towards' educator.

Enquiries about the exceptional circumstances process and 'working towards' ECTs should be emailed to kindyfunding@qed.qld.gov.au.

A Long Day Care Service must retain evidence to demonstrate an educator is 'actively working towards' an ECT qualification. These documents include (but are not limited to):

- evidence of any qualifications held (for example, an approved diploma-level qualification or a primary teaching qualification)
- current teacher registration/accreditation (if required)
- current academic transcript containing a record of subjects completed at the end of each semester/trimester/teaching period
- a record of subjects enrolled in for each semester/trimester/teaching period.

ECT waivers

Approved Providers and Long Day Care Services that have applied for and hold a temporary staffing waiver under the NQF are not eligible to claim Funding for the period that a qualified ECT is not delivering the Approved Kindergarten Program, unless the Approved Kindergarten Program is being delivered by an ECT who meets the 'actively working towards' requirements outlined above and has an exceptional circumstance approved by the Department.

Loss of an ECT

Where a Long Day Care Service loses an ECT and does not have any educators eligible for an exceptional circumstance, the service must notify the Department within 10 business days by emailing kindyfunding@qed.qld.gov.au. 10 days is taken from the date the ECT last delivered the Approved Kindergarten Program.

To ensure that families can continue to receive free kindergarten, Long Day Care Services can apply for a consecutive 60-day grace period to continue to claim Funding while they actively seek to attract, recruit and retain an ECT. Services will be required to submit a workforce plan to the Department by email to kindyfundings@qed.qld.gov.au. On acceptance of the plan, the Long Day Care Service will be granted the grace period to continue claiming Queensland Kindergarten Funding.

The Long Day Care Service will need to contact the Department for further consideration if it is unable to engage an ECT within the 60-day grace period.

For more information about **workforce planning**, visit the Department's website.

7.2 Contact and non-contact hours

An ECT can claim up to one hour per day of non-contact time as part of the Approved Kindergarten Program hours, which can be inclusive of programming time or the ECT's lunch break. These hours should not be accumulated over the week as this could significantly impact the hours of delivery of the Approved Kindergarten Program for some Eligible Children (for example, children only attending 2 days).

A list of non-contact time activities that are not eligible to form part of the Approved Kindergarten Program hours is provided in **section 6**.

The payment for additional programming hours or non-contact times for the ECT (in addition to award entitlements for the ECT, such as lunch break or programming time) outside of the Approved Kindergarten Program hours can be claimed through the 80% component of the Base Subsidy (opted in Long Day Care Services only).

7.3 Absences

Planned

If the ECT delivering the Approved Kindergarten Program is on a planned or extended absence (for example, a rostered day off, holidays, university placement, planned surgery, maternity leave), the allocation of the 40 weeks of the Approved Kindergarten Program should be planned around this absence.

An Approved Provider will not be able to claim Funding for the Long Day Care Service for the period when a qualified ECT is not delivering the Approved Kindergarten Program, except if the ECT is on unexpected leave for up to 10 consecutive days.

Unplanned

If the ECT delivering the Approved Kindergarten Program is ill or on unplanned leave (for example, if the ECT has a medical emergency, a family member is unwell or there is a death in the family), Long Day Care Services must make every effort to engage another ECT to replace them. In all circumstances, staff members must meet the requirements of the NQF.

If this unexpected/unplanned leave is for 10 consecutive working days or less, and a qualified ECT cannot be recruited to deliver the Approved Kindergarten Program, the Long Day Care Service may engage an educator who meets the requirements of the NQF, such as a diploma-qualified educator. An Approved Provider can claim Funding for the Long Day Care Service for this period, up to 10 days, if the absence was unexpected.

If unplanned absences exceed 20 days in a calendar year and a qualified ECT is not delivering the Approved Kindergarten Program, the Approved Provider will not be able to claim Funding for the Long Day Care Service.

7.4 Workforce programs

Qualifications Pathways Program (QPP)

The QPP provides scholarships with wraparound supports to early childhood professionals to undertake further studies to upgrade qualifications. The program aims to address workforce shortages and offers a structured pathway to upskill, while supporting services to continue to meet staffing regulations and provide high-quality education and care. Long Day Care Services having trouble with recruiting qualified ECTs or educators should work closely with the 9 organisations and Kindy/Workforce Advisors to determine eligibility and opportunities.

The program is open to all educators currently working in a Queensland Kindergarten Service who are pursuing or upgrading their qualifications to meet the requirements of their roles.

Eligible qualifications include:

- Certificate III in Early Childhood Education and Care
- Diploma of Early Childhood Education and Care
- Bachelor (Early Childhood Education and Care)
- Graduate Diploma.

Further information on the **QPP** is available on the Department's website.

Australian Government Paid Practicum Subsidy

The Australian Government Paid Practicum Subsidy provides Long Day Care Services with a wage supplement to give educators paid leave while undertaking their practicum, as part of an eligible diploma, bachelor or postgraduate qualification for up to 8 weeks per semester, per student (16 weeks per annum). Approved providers that receive CCS can apply for this subsidy through the **2024–25 ECEC Workforce Development Grants Portal**.

Early Childhood Practicum Placement Grant (ECPPG)

The ECPPG is available for eligible students not currently working in the sector who will complete their minimum consecutive 15-day practicum placement in an Approved Kindergarten Program (Long Day Care or Sessional Kindergarten).

Financial support of up to \$5,000 is available for students studying an early childhood undergraduate degree or postgraduate qualification who complete their final work placement in a service delivering an Approved Kindergarten Program.

Eligible early childhood undergraduate and postgraduate students can apply for the grant once they have completed their final practicum placement—either in semester 2, 2024, 2025, 2026 or 2027.

Students will have up to 3 months from the completion of their final practicum placement to apply for the grant.

Students doing less than a consecutive 15-day placement can apply for a pro-rata grant. Extra grant funds may be available for students undertaking placement in regional, remote or very remote services.

Further information on the **ECPPG** is available on the Department's website.

Paid Planning Days

The Paid Planning Days initiative provides financial support to approved Long Day Care Services to enable backfilling arrangements to cover eligible educators for their non-contact planning days. This initiative is designed to ensure educators have the necessary time to prepare high-quality educational programs without impacting their regular teaching responsibilities. Paid Planning Days support services in maintaining compliance with the NQS while enhancing the overall quality of education and care.

Approved KPP services delivering an Approved Kindergarten Program will receive Funding for their ECTs to participate in 2 planning days in 2025, which do not need to be held consecutively.

Further information on **Paid Planning Days** is available on the Department's website.

Early Childhood Guidance Program Pilot (ECGPP)

The ECGPP builds educator and service capability in Protective Behaviours, delivered by the National Association for the Prevention of Child Abuse and Neglect, and in Positive Behaviour Guidance, delivered by Autism Queensland. The program includes workshops, online training and personalised support for educators. It is available to all regulated early childhood services in Queensland.

Further information on the **ECGPP** is available on the Department's website.



Section 8

Kindergarten funding

8. Kindergarten Funding

8.1 Free Kindy Funding

All Long Day Care Services have the choice to opt in to Free Kindy, provided their fee structure complies with the Department's Funding Threshold. Funding is provided to Long Day Care Services through one or more Subsidies.

Base Subsidy is provided to Long Day Care Services that have opted in to Free Kindy for each Eligible Child enrolled in an Approved Kindergarten Program. Services receiving the Per Capita Kindy Subsidy are not eligible for the Base Subsidy.

A minimum of 80% of the Base Subsidy must be spent on improved entitlements for the ECT and up to 2 diploma or higher qualified educators delivering the Approved Kindergarten Program.

The remaining 20% can be spent on:

- quality and age-appropriate resources specifically for Eligible Children
- providing extracurricular kindergarten activities, with no cost to eligible families
- removing any barriers to participation for Eligible Children experiencing vulnerability.*

The use of these Funds must be in line with the contractual arrangements for an Accepted Use of Funds.

Where 10 or more Long Day Care Services are under a single grantee (Approved Provider), the Base Subsidy Funding may be distributed across services where the Approved Provider has entered into a Service Agreement with the Department to permit this arrangement. Standard Service Agreements do not permit the application of the Base Subsidy across multiple services and Approved Providers should contact the Department via kindyfundings@qed.qld.gov.au if they want to enter into a Service Agreement that would permit them to access the arrangement. The application of the Base Subsidy across multiple grantees is not permitted.

Gap Fee Subsidy is provided for each Eligible Child enrolled in an Approved Kindergarten Program delivered by a Long Day Care Service that has opted in to Free Kindy and covers the parent fee component of the kindergarten program for 15 hours a week for 40 weeks, or 600 hours a year. Services receiving the Per Capita Kindy Subsidy are not eligible for the Gap Fee Subsidy.

The Gap Fee Subsidy is paid on top of other Subsidies to make kindergarten free for Eligible Children.

The Gap Fee Subsidy covers a portion of the day's fees, dependent on the number of hours the ECT is delivering the Approved Kindergarten Program (for example, 2 7.5-hour days or 3 5-hour days). The kindergarten program component of the day is free after CCS.

If an Approved Provider offers an Approved Kindergarten Program only (i.e., a Shorter Session of Care), fees must reflect these reduced hours and must not exceed the Department's Funding Threshold. The Gap Fee subsidy must also be proportionate to the daily fee. For example, if the fee for a 10-hour day is \$140 and the Approved Kindergarten Program is for 7.5 hours, the Gap Fee subsidy component should be \$105 per day for the two kindergarten days.

Where a Long Day Care Service offers families a Shorter Session of Care, children may not regularly attend the service for more hours than the Shorter Session of Care.

The Gap Fee Subsidy is calculated as follows.

Step 1 – Identifying the funded days

Funding will be calculated based on the Out-of-Pocket Costs for the first 2 days that an Eligible Child is enrolled in an Approved Kindergarten Program each week. For example, if a program is delivered 5 days a week and an Eligible Child is enrolled Monday, Tuesday and Wednesday, the Funding will be calculated and applied to the gap fee for Monday and Tuesday (7.5 hours a day). If an Eligible Child is enrolled Wednesday, Thursday and Friday, the Funding will be calculated and applied to the gap fee on Wednesday and Thursday (7.5 hours a day).

Step 2 – Calculating the Gap Fee Subsidy for 7.5 hours a day

The Gap Fee Subsidy will be calculated and applied to 7.5 hours of the session in which an Eligible Child is enrolled on these 2 days, and will assume that the daily costs are apportioned evenly across the hours of the session, in the same way that the CCS operates.

Calculating the Gap Fee Subsidy for 5 hours a day

The Gap Fee Subsidy will be calculated and applied to 5 hours of the session in which an Eligible Child is enrolled on these 3 days and will assume that the daily costs are apportioned evenly across the hours of the session, in the same way that the CCS operates.

The calculation that will be used to determine a child's Subsidy entitlement is outlined in the case studies below.

* this should be undertaken in consultation with families.

Case study 1 (7.5-hour kindy day)

An Eligible Child attends 2 10-hour sessions at \$125 per session per day*

CCS = 60%	CCS = 90%
Full fee: \$125	Full fee: \$125
CCS: \$71.25	CCS: \$106.88
Gap after CCS: \$53.75	Gap after CCS: \$18.13
Free Kindy: \$40.31	Free Kindy: \$13.59
Parent portion: \$13.44	Parent portion: \$4.53

*includes CCS 5% withholding

Case study 2 (5-hour kindy day)

An Eligible Child attends 3 10-hour sessions at \$125 per session per day*

CCS = 60%	CCS = 90%
Full fee: \$125	Full fee: \$125
CCS: \$71.25	CCS: \$106.88
Gap after CCS: \$53.75	Gap after CCS: \$18.12
Free Kindy: \$26.88	Free Kindy: \$9.06
Parent portion: \$26.88	Parent portion: \$9.06

*includes CCS 5% withholding

Case study 3 (7.5-hour kindy day)

An Eligible Child attends 2 10-hour sessions at \$140 per session per day*

CCS = 60%	CCS = 90%
Full fee: \$140	Full fee: \$140
CCS: \$78.28	CCS: \$117.42
Gap after CCS: \$61.72	Gap after CCS: \$22.58
Free Kindy: \$46.29	Free Kindy: \$16.94
Parent portion: \$15.43	Parent portion: \$5.64

*includes CCS 5% withholding

Where the Australian Government withholds or reduces the CCS payment for the family (for example, where the family has a debt due to the Australian Government), this amount will not be included in the Gap Fee Subsidy calculation.

Where the Australian Government changes the family's entitlement (for example, the CCS percentage or change in activity hours), this will impact the Gap Fee Subsidy calculation and will be returned through the Long Day Care Service's acquittal, or as an adjustment if the service is notified after the acquittal has been lodged.

Inclusion Ready Subsidy is provided to Long Day Care Services that have opted in to Free Kindy to support inclusion of all Eligible Children in an Approved Kindergarten Program, irrespective of diversity of background or additional needs. Funding is provided to ensure all Eligible Children meaningfully participate in kindergarten on the same basis as their peers. Services receiving the Per Capita Kindy Subsidy are not eligible for the Inclusion Ready Subsidy.

Where a change of ownership occurs, and if the Inclusion Ready Subsidy has been paid in the calendar year to the previous owner, the new owner will not receive the Inclusion Ready Subsidy in the same calendar year.

The Inclusion Ready Subsidy is provided to eligible Long Day Care Services to:

- improve kindergarten participation and attendance for all Eligible Children
- ensure Eligible Children with diverse backgrounds or additional needs are provided with adjustments, supplementary to the strategies and resources already available
- remove any barriers to participation for Eligible Children experiencing vulnerability*
- engage in professional development to ensure educators support Eligible Children and their families to feel welcome, engaged and culturally safe
- purchase programs, resources, equipment and education materials, or access visiting partners or specialists, to support overall inclusion in the service
- support the transition into kindergarten or Prep for Eligible Children with diverse backgrounds or additional needs.

The Inclusion Ready Subsidy is calculated non-cumulatively, based on the total number of Eligible Children enrolled in an Approved Kindergarten Program each quarter, up to the highest enrolment number for any single quarter.

If an Eligible Child leaves the Long Day Care Service and another Eligible Child commences, the Subsidy is deemed to have been paid for that enrolment, not specifically for that child. Similarly, if a Long Day Care Service's highest enrolments were reported in the first quarter, despite many children leaving and new children enrolling at the service, no further Inclusion Ready Subsidy would be paid.

Where a change of ownership occurs, and if the Inclusion Ready Subsidy has been paid in the calendar year to the previous owner, the new owner will not receive the Inclusion Ready Subsidy in the same calendar year. The Inclusion Ready Subsidy must be expended in addition to the Base Subsidy, Service Location Subsidy and Kindy Uplift.

The use of these Funds must be in line with the contractual arrangements for an Accepted Use of Funds.

Kindergarten Inclusion Service organisations

The **Kindergarten Inclusion Service** increases access for Eligible Children with additional needs and improves the inclusiveness of kindergarten programs. The service is available to funded Long Day Care Services delivering an Approved Kindergarten Program. Services can access universal and targeted support and advice to build educator capability and enhance the access, inclusion and outcomes of Eligible Children with additional needs by contacting the following specialist organisations:



Autism Queensland Limited



Down Syndrome Queensland



Hear and Say Limited



SPELD Qld Inc.

Service Location Subsidy is provided to Long Day Care Services that have opted in to Free Kindy where the service is located in an Eligible Remoteness Category using the Australian Bureau of Statistics remoteness measure at the SA2 geographic level. Services receiving the Per Capita Kindy Subsidy are not eligible for the Service Location Subsidy. The use of these Funds must be in line with the contractual arrangements for an Accepted Use of Funds.

The subsidy is designed to assist service providers to attract and retain a qualified ECT to deliver an Approved Kindergarten Program.

A service's eligibility for the Subsidy will be automatically assessed by the Department.

The use of these Funds must be in line with the contractual arrangements for an Accepted Use of Funds.

* this should be undertaken in consultation with families.

Kindy Uplift Funding is for building teacher and educator capability to improve the outcomes of children in kindergarten. Long Day Care Services that have opted in to Free Kindy can use Kindy Uplift to fund programs, resources, supports and professional development relating to capability improvement. Services receiving the Per Capita Kindy Subsidy are not eligible for Kindy Uplift.

Kindy Uplift prioritises the strengthening of inclusion, cultural responsiveness and improving kindergarten children's learning and development against the following key priority areas:

1. Culturally safe, responsive and inclusive kindergarten programs
 - a. Embedding Aboriginal and Torres Strait Islander perspectives
 - b. Equity and Access for all
2. Social and emotional learning
3. Physicality
4. Executive function
5. Language and literacy
6. Mathematics and numeracy.

Kindy Uplift encourages participating Long Day Care Services to prioritise embedding Aboriginal and Torres Strait Islander perspectives within their Kindy Uplift Plans.

All Long Day Care Services that have opted in to Free Kindy and are delivering an Approved Kindergarten Program are invited to opt in to Kindy Uplift for a one-year period. The cut-off date for new Long Day Care Services eligible for Kindy Uplift is 30 November of each kindergarten program year to coincide with the release of the Kindy Uplift Plan. Any new KPPs approved after the release of the plan will be included in Kindy Uplift in the following kindergarten program year.

Long Day Care Services will be required to submit a Kindy Uplift Plan to the Department or opt out of Kindy Uplift by 28 February of each kindergarten program year. Kindy Uplift Funding allocations are service specific, based on predicted educational need.

Where a change in ownership occurs during the kindergarten program year, the Long Day Care Service is expected to benefit from the continued implementation of its proposed Kindy Uplift Plan using the funds initially allocated to the service. It is expected that the Kindy Uplift Plan and any unspent Funding is transferred to the new Approved Provider as part of the sale.

The use of these Funds must be in line with the contractual arrangements for an Accepted Use of Funds. See also **section 8.3 Subsidy spending rules and financial obligations**.

Enquiries regarding Kindy Uplift can be made to Kindyuplift@qed.qld.gov.au.

8.2 Per Capita Kindy Subsidy

Where a Long Day Care Service's fees are higher than the Funding Threshold set by the Department, the Approved Provider is not eligible to opt in to Free Kindy but is eligible for the Per Capita Kindy Subsidy, which will apply for each Eligible Child enrolled in an Approved Kindergarten Program. This will also apply where a Long Day Care Service is eligible on the date that they elect to opt in, but later increases its fees to be higher than the Funding Threshold. In that case, the Department is wholly entitled to transition the Long Day Care Service to the Per Capita Kindy Subsidy.

Long Day Care Services will receive a Per Capita Kindy Subsidy of \$1,444.76 per child per year based on the Australian Government's 'per child' contribution to states and territories under the PRA. Services will need to comply with KPP Eligibility Requirements and meet Reporting Requirements and criteria under the PRA to qualify for Funding for each Eligible Child.

Long Day Care Services receiving the Per Capita Kindergarten Subsidy will not be eligible for Base, Gap Fee, Service Location or Inclusion Ready Subsidies, nor will they be able to access Kindy Uplift.

Services must use 100% of the Funding to reduce the Out-of-Pocket fees for families for the Approved Kindergarten Program. This means that Long Day Care Services will not receive any Funding towards improved entitlements for the ECT, or age-appropriate resources for the Approved Kindergarten Program.

Services receiving the Per Capita Kindy Subsidy can apply to opt in to Free Kindy at any point during the year, provided they can reduce their fees to meet the Funding Threshold and are otherwise eligible.

8.3 Subsidy spending rules and financial obligations

Subsidy spending rules and financial obligations for the Subsidies are outlined below.

Subsidy	Spending rules	Financial obligations
Free Kindy Funding (applies to Long Day Care Services that have opted in to Free Kindy)		
Base Subsidy (minimum 80%)	<p>Inclusions</p> <p>Improved entitlements for the ECT and up to 2 diploma or higher qualified educators delivering the Approved Kindergarten Program, including:</p> <ul style="list-style-type: none"> • additional pay on top of their award wage and on-costs (e.g. superannuation) • lump sum bonus paid directly to the ECT and diploma or higher qualified educator/s • additional paid annual leave and on-costs paid on additional leave and leave loading • payment of additional programming hours or non-contact times for the ECT (in addition to award entitlements for the ECT such as lunch break or programming time) and on-costs • professional development (delivered by an accredited training organisation that does not have the same ABN as the service) for the ECT and diploma or higher qualified educator/s specifically to assist them in delivering an Approved Kindergarten Program • learning resources for the ECT and diploma or higher qualified educator/s to enhance the delivery of an Approved Kindergarten Program. <p>The distribution of the Base Subsidy across services where an Approved Provider has more than 10 services and the Approved Provider has entered into a Service Agreement with the Department applies to Funds under this arrangement.</p> <p>Exclusions</p> <p>Award wages for the ECT and diploma or higher qualified educators.</p> <p>Other educator or support staff wages.</p> <p>Any resources or materials accessed by children.</p> <p>Childcare management company fees.</p> <p>Storage and storage containers.</p> <p>Celebrations, including catering, travel, venue hire and entertainment.</p> <p>Distribution of the Base Subsidy across services, which is not permitted unless the Approved Provider has a specific Service Agreement with the Department permitting this arrangement.</p>	<p>Each Approved Provider or Long Day Care Service must be able to demonstrate to the Department:</p> <ul style="list-style-type: none"> • how the Base Subsidy was spent by each Long Day Care Service for which the Funding was granted • that the Base Subsidy was used for the relevant kindergarten cohort enrolled in the year for which the Funding was claimed • that the Base Subsidy was used to directly enhance the Approved Kindergarten Program for which the Funding was granted • that Queensland Kindergarten Funding was not used to subsidise the delivery of other programs (e.g. kindergarten programs for non-Eligible Children). <p>Each Approved Provider or Long Day Care Service must retain and provide, on request, evidence to demonstrate compliance with the use of the Base Subsidy. This evidence may include:</p> <ul style="list-style-type: none"> • enrolment policies and procedures, supported by enrolment forms • financial reports, supported by receipts, invoices and bank account statements • payslips/employment contracts • staff rosters.

Subsidy	Spending rules	Financial obligations
Free Kindy Funding (applies to Long Day Care Services that have opted in to Free Kindy)		
Base Subsidy (maximum 20%)	<p>Inclusions</p> <p>Quality and age-appropriate resources specifically for Eligible Children. Examples include:</p> <ul style="list-style-type: none"> • art and craft materials • books, puzzles and board games • blocks and construction sets • mobile play equipment (e.g. trestles, planks and ladders) • natural learning materials • sports equipment • herb/vegetable garden and utensils • home corner and dress-ups • cooking experiences • cultural resources • electronic devices for the kindergarten group only. <p>Extracurricular kindergarten activities, provided all Eligible Children undertake the activity, the ECT is present and participating, and the ECT includes the activity as part of their curriculum, with no cost to families.</p> <p>Removal of any barriers to participation for Eligible Children experiencing vulnerability.*</p> <p>Services cannot distribute or pool the 20% component of the Base Subsidy across services.</p> <p>Exclusions</p> <ul style="list-style-type: none"> • renovations, maintenance and utilities (e.g. rates, water and electricity) • childcare management company fees • furniture • storage and storage containers • general food and groceries • cleaning and hygiene products • service software programs and memberships • capital expenditure/improvements • fixed structures (e.g. play forts, swings and slides) • decorations and party hire • celebrations (e.g. graduations, room hire, catering or gifts not related to the learning program) • first aid material and sunscreen • safety items (e.g. softfall or shade sails) • bedding and sheets. 	

* this should be undertaken in consultation with families.

Subsidy	Spending rules	Financial obligations
Free Kindy Funding (applies to Long Day Care Services that have opted in to Free Kindy)		
Gap Fee Subsidy	<p>Inclusions</p> <p>The kindergarten program component of the day is free and is the Out-of-Pocket Cost that families would normally pay after CCS.</p> <p>The Gap Fee Subsidy also covers the Australian Government's withholding rate of 5%.</p> <p>Planned incursions and excursions should be part of the educational program and built into the fee structure for the service.</p> <p>Exclusions</p> <p>Wraparound hours that fall outside of when the ECT is delivering the Approved Kindergarten Program.</p> <p>Application and enrolment fees, if required, which should be minimal and will be payable by the family.</p>	<p>Each Approved Provider or Long Day Care Service must be able to demonstrate to the Department:</p> <ul style="list-style-type: none"> • how the Gap Fee Subsidy was allocated to each Eligible Child • that the Gap Fee Subsidy was not used to subsidise non-Eligible Children. <p>Each Approved Provider or Long Day Care Service must identify the Gap Fee Subsidy paid by the Queensland Government on each family's fee statement. Where this is not possible, the family fee statement must include the 'kindy tick' and Free Kindy logo to demonstrate to the family that they have received Free Kindy.</p> <p>Each Approved Provider must retain and provide, on request, evidence to demonstrate compliance with the Gap Fee Subsidy. This evidence may include:</p> <ul style="list-style-type: none"> • enrolment policy and procedures, supported by enrolment forms • fee structure for the service • family fee statements • detailed cost centre reports • financial reports, supported by receipts, invoices and bank account statements.

Subsidy	Spending rules	Financial obligations
Free Kindy Funding (applies to Long Day Care Services that have opted in to Free Kindy)		
Inclusion Ready Subsidy	<p>Inclusions</p> <p>Reduction of immediate local barriers affecting participation and attendance in an Approved Kindergarten Program.</p> <p>Ensuring Eligible Children with diverse or additional needs are provided with adjustments that are supplementary to the strategies and resources already available.</p> <p>ECTs engaging in professional development to ensure they are ready to support all Eligible Children and families to feel welcome, engaged and culturally safe.</p> <p>Supporting the transition into an Approved Kindergarten Program or Prep for Eligible Children with diverse or additional needs.</p> <p>The Subsidy may be used for:</p> <ul style="list-style-type: none"> • diploma-qualified educators (e.g. time release/ backfill for teaching team to connect with external organisations) • programs (e.g. Breakfast Club) • resources (e.g. hats and bags for all kindergarten children, bus service for kindergarten children to access and participate in the Approved Kindergarten Program) • equipment • educational materials • professional development or specialist training • visiting partners or specialists (e.g. centre visits by allied health specialists or parent and child workshops) • visiting cultural advisors • visiting Elders • visiting interpreters or translators. <p>Expenditure of the Inclusion Ready Subsidy should be additional to the strategies and resources already available.</p> <p>Removal of any barriers for an Eligible Child's participation in the Approved Kindergarten Program, including any additional cost incurred by the child's family where the child or family is experiencing vulnerability.*</p> <p>Exclusions</p> <p>Costs not directly related to the delivery of the Approved Kindergarten Program for Eligible Children. General operational costs of the Long Day Care Service.</p> <p>Childcare management company fees.</p>	<p>Each Approved Provider or Long Day Care Service must be able to demonstrate to the Department how the Inclusion Ready Subsidy was spent by each service for which the Funding was granted.</p> <p>Each Approved Provider or Long Day Care Service must retain and provide, on request, evidence to demonstrate compliance with the Inclusion Ready Subsidy. This evidence may include, but is not limited to:</p> <ul style="list-style-type: none"> • enrolment policies and procedures, supported by enrolment forms • financial reports, supported by receipts, invoices and bank account statements.

* this should be undertaken in consultation with families

Subsidy	Spending rules	Financial obligations
Free Kindy Funding (applies to Long Day Care Services that have opted in to Free Kindy)		
Service Location Subsidy	<p>Inclusions</p> <p>The Subsidy must only be used to attract and retain qualified ECTs, including:</p> <ul style="list-style-type: none"> • assisting the ECT with relocation costs • subsidising rent for the ECT • paying above award wages and on-costs (e.g. superannuation) • paying a bonus in addition to their wages • providing additional paid annual leave and on-costs • subsidising flights to and from the community to the ECT's home base • subsidising Visa sponsorship costs • accessing professional development (delivered by an accredited training organisation that does not have the same ABN as the service) for the ECT, specifically to assist them in delivering an Approved Kindergarten Program • purchasing learning resources for the ECT to enhance their delivery of an Approved Kindergarten Program. <p>Exclusions</p> <p>ECT award wages. Childcare management company fees.</p>	<p>Each Approved Provider or Long Day Care Service must be able to demonstrate to the Department how the Service Location Subsidy has been spent by services for the purpose of attracting and retaining a qualified ECT.</p> <p>Each Approved Provider or Long Day Care Service must retain and provide, on request, evidence to demonstrate the above. This evidence may include:</p> <ul style="list-style-type: none"> • ECT payslips/employment contract • correspondence relating to negotiation of the ECT wage • financial reports supported by receipts, invoices and bank account statements • evidence of administering and monitoring financial viability component for Long Day Care Services • annual Service Location – Early Childhood Teachers plans (template available at Appendix 3).

Subsidy	Spending rules	Financial obligations
Free Kindy Funding (applies to Long Day Care Services that have opted in to Free Kindy)		
Kindy Uplift	<p>Inclusions</p> <p>Spent funds must be consistent with the identified priority areas and the Kindy Uplift Plan that has been submitted and accepted by the Department, including:</p> <ul style="list-style-type: none"> • Necessary backfilling and out-of-hours wage renumeration to support the successful delivery of Kindy Uplift activities. • Engaging professionals to provide capability development and support in identified aspects within the Kindy Uplift Plan for kindergarten-age learning and development. • Paying wages and employ Specialist Staff to support ECTs and educators respond to educational needs of the cohort (e.g., bicultural support workers, family support workers, cultural advisors, Elders in residence and early childhood experts/coaches). • Engaging with community partners and other supports to strengthen inclusive practice capability • Purchasing resources related to capability development where appropriately identified in the Kindy Uplift Plan. • Attending conferences with content that aligns with the Kindy Uplift priority areas and correlates with complementary expenditure in the Kindy Uplift Plan in the same priority area. Services need to demonstrate what additional work extending on the conference will be undertaken to embed practice change. <p>If applicable, Long Day Care Services should utilise already funded initiatives and resources provided by the Department, such as the Kindergarten Inclusion Service and the Early Childhood Guidance Program Pilot. Kindy Uplift Funding can be used to complement and build on these where appropriately identified in the Kindy Uplift Plan.</p> <p>Exclusions</p> <p>Any costs not directly related to the delivery of the accepted Kindy Uplift Plan.</p> <p>Materials and resources that are not aligned to Kindy Uplift initiatives and activities.</p> <p>School readiness programs, checklists, screening, assessments or individualised child therapy.</p> <p>Individualised child-specific programs or bicultural support.</p> <p>‘Stand-alone’ IT applications or tools targeted at individual use by children.</p> <p>Use of Kindy Uplift Funds to support normal operational costs such as:</p> <ul style="list-style-type: none"> • staffing required for normal operation obligations under the National Law • compliance, management or financial related expenses • payment of childcare management company fees • expenses related to Assessment and Rating Process • prescribed/mandated training • supplementary teachers and educators for daily planning. 	<p>The Kindy Uplift Plan submitted to the Department by 28 February of each kindergarten program year will outline how the service plans to allocate Kindy Uplift Funding.</p> <p>On acceptance of the plan, each service will need to report on the progress of the Kindy Uplift Plan in June (Report 1) and November (Report 2) of each kindergarten program year.</p> <p>Each Approved Provider or Long Day Care Service must be able to demonstrate to the Department how Kindy Uplift Funding was spent by the service provider for the purpose for which the Funding was granted.</p> <p>Each Approved Provider or Long Day Care Service must retain and provide, on request, evidence to demonstrate compliance with the Kindy Uplift Funding. This evidence may include:</p> <ul style="list-style-type: none"> • financial reports, supported by receipts, invoices and bank account statements • an approved Kindy Uplift Plan. <p>Each Approved Provider must acquit this Funding at the end of each calendar year. This acquittal must be submitted through QGrants on or before 28 January of the following calendar year.</p>

Subsidy amounts are provided at **Appendix 4**.

8.4 Applying Third Party funding

The Australian Government recognises certain state government Subsidies to reduce Out-of-Pocket Costs as 'Third Party' Payment of gap fees for CCS purposes. This enables these Subsidies to be applied after CCS has been deducted from a family's childcare fees. The Australian Government recognises the Gap Fee Subsidy as a Third-Party Payment of gap fees.

Long Day Care Services can deduct this Subsidy from a family's fees after applying CCS (after the CCS gap). This arrangement will reduce the Out-of-Pocket Costs for the family. The Department will fund 100% of a family's Out-of-Pocket Costs after CCS for 15 hours a week (600 hours a year) to make kindergarten free for Eligible Children.

Note: Long Day Care Services cannot claim the Gap Fee Subsidy for a child who is eligible for the CCS and has no Out-of-Pocket Costs as there is no gap for the kindergarten program.

8.5 Contractual obligations

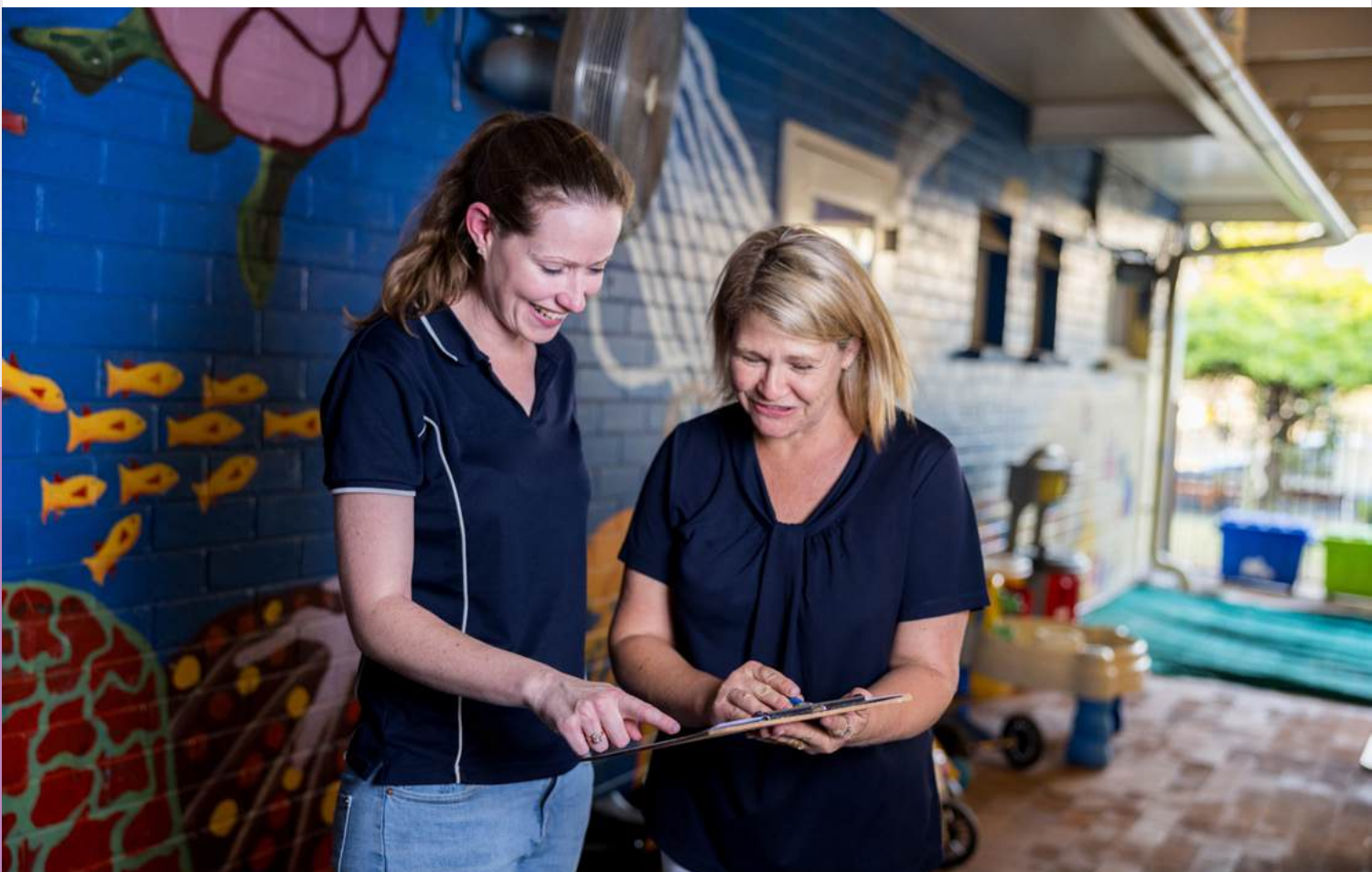
Funding is distributed to Approved Providers for their Long Day Care Services in accordance with their agreement with the Department, and the Approved Provider is legally bound to comply with its conditions.

The Approved Provider must agree to follow and be bound by these terms and conditions and confirm that Claims submitted are true and correct. The Approved Provider must also agree that a failure to comply with the terms and conditions will result in a material breach of the Service Agreement for which the Department may seek to claim remedies.

Subsidies are to be used strictly in accordance with the relevant spending rules. If the Department becomes aware that a Long Day Care Service has not spent the Funds for the purposes outlined or cannot demonstrate spending of the entire amount for the purposes outlined, this will be a material breach of the Service Agreement.

The Department can undertake a debt recovery process in addition to its rights to damages.

Approved Providers will receive a recipient created adjustment note outlining the repayment details. If repayment is not received prior to the submission of the quarterly Claim, the outstanding amount will be deducted from the Approved Provider's Funding.





Section 9

Claiming Queensland Kindergarten Funding

9. Claiming Queensland Kindergarten Funding

To be eligible to Claim Queensland Kindergarten Funding Subsidies, a Long Day Care Service must have obtained Approved KPP status.

Long Day Care Services must submit Claims through their CCMS. Each CCMS will pass data through an application programming interface (API) to the Department. Services should contact their CCMS provider to determine how they submit Claims through their CCMS.

A forecast and acquittal is required to be submitted, regardless of whether there is an ECT delivering an Approved Kindergarten Program.

Once a KPP application has been approved, Long Day Care Services will receive a voucher that will enable them to access credentials, which they will need to use in the CCMS.

Approved Providers must apply through QGrants and enter into a new Agreement with the Department at the beginning of each calendar year to remain eligible to receive Queensland Kindergarten Funding. This Agreement is provided under the *Community Services Act 2007* (CSA), and binds Approved Providers to the standard terms and conditions (available through QGrants), Kindergarten Funding – Funding Category Guidelines and the Queensland Kindergarten Funding Essentials. Once Long Day Care Services have lodged an annual application, the Department will notify them via email on approval of the Agreement.

Once an Agreement has been created, Long Day Care Services will be able to lodge a Claim through their CCMS when the next reporting period has been opened. For existing Long Day Care Services, this will be Quarter 1 of each calendar year.

Refer to the claiming calendar below for more information.

Date	Claim
28 January	<ul style="list-style-type: none"> Quarter 4 acquittal (previous year) Quarter 1 forecast
28 April	<ul style="list-style-type: none"> Quarter 1 acquittal Quarter 2 forecast
28 July	<ul style="list-style-type: none"> Quarter 2 acquittal Quarter 3 forecast
28 October	<ul style="list-style-type: none"> Quarter 3 acquittal Quarter 4 forecast

Subsidy payment

At the beginning of each quarter, Long Day Care Services will submit a forecast of child level data showing the Eligible Children enrolled in the Approved Kindergarten Program. The Department will pay all Subsidies, except for the Base Subsidy, in advance at the beginning of the quarter based on the submission of forecast enrolments. Long Day Care Services must not seek payment of fees from families if there is a delay in the submission and payment of the forecast.

Acquitting the subsidy

At the end of each quarter, Long Day Care Services will submit an acquittal for the quarter, including child level data, which is used to reconcile the quarterly Subsidy entitlements.

If an eligible service overestimates the enrolments at the beginning of the quarter, some of the Funding may be recouped when processing the end of quarter acquittal. The Base Subsidy will be paid in arrears on acquittal of the quarter.

Claim adjustments

If a Long Day Care Service identifies an error in a forecast that has been submitted, adjustments will be made through the acquittal process at the end of the quarter.

Subsequent Claim adjustments received after the acquittal can be undertaken up to 28 days after lodgement through the adjustment API. Any adjustments after this time must be negotiated with the Department.

Transfer of service

Where a Long Day Care Service transfers ownership, the previous owner will be responsible for ensuring that forecasts and acquittals have been submitted up to the date they ceased operating the service.

Change of CCMS provider

A Long Day Care Service can change its CCMS provider anytime during the year but must check with both the old and new CCMS providers to confirm their processes for submitting forecasts and acquittals.



Section 10

Data collection and reporting

10. Data collection and reporting

All Long Day Care Services are contractually bound to ensure that Reporting Requirements are met in accordance with the terms and conditions of their Agreements. Data should also be collected by each Long Day Care Service evidencing how the Funds have been applied for an Accepted Use.

Approved Providers must ensure that:

- all data submitted to the Department is accurate and is submitted by the relevant due date
- up-to-date information is maintained about the number of children:
 - receiving a Transition Statement
 - for whom a Transition Statement was generated using the online application from the QCAA portal
 - where parental consent was not provided, for whom a Transition Statement is to be shared via the QCAA application portal

- the annual Early Childhood Education and Care Services Census conducted by the Queensland Government is completed
- biannual surveys issued by the Department to collect fee information for the Approved Kindergarten Program are completed and submitted by the closing date.

In addition to the above, the Department may give notice to the Approved Provider to provide information, and the Approved Provider must comply with the request or be in material breach of the contractual duty to comply with the Reporting Requirements.





Section 11

Governance and recordkeeping

11. Governance and recordkeeping

Approved Providers and Long Day Care Services are expected to operate in accordance with good governance principles, including risk management, ethical decision-making, financial accountability and effective recordkeeping.

To satisfy these requirements, high-quality recordkeeping across all areas is essential and must be provided to the Department when requested. This includes finance, human resources (for example, ECT qualification documentation) and resource management records.

Up-to-date records that demonstrate ongoing compliance with Eligibility Requirements and the terms and conditions for Queensland Kindergarten Funding must be available and provided to the Department on request, including as part of an Assurance Review process.

Further details regarding recordkeeping requirements for Approved Providers and Long Day Care Services is provided at **Appendix 5**.





Section 12

Monitoring and compliance

12. Monitoring and compliance

The Department has an obligation under the CSA to administer the Funding in a way that is efficient and transparent, and that promotes excellence in service delivery.

Approved Providers are required to provide a range of Funding data for their Long Day Care Services to enable the Department to monitor Funding and compliance with kindergarten Eligibility Requirements and ensure that Approved Providers are meeting their contractual obligations.

The Department reserves the right to change the frequency of Reporting Requirements for data collection purposes and request information relating to service delivery. Where possible, the Department will provide adequate advance notice to the Approved Provider, in line with the provisions of the Agreement, of any changes to reporting or the requirement to provide additional information.

12.1 Assurance Reviews

Under the terms of the Approved Provider's Agreement, the Department may undertake planned or unplanned Assurance Reviews of Long Day Care Services to monitor compliance against the Eligibility Requirements of Queensland Kindergarten Funding. This may include site visits to an Approved Provider or its Long Day Care Service/s for the purpose of confirming compliance.

Assurance Reviews are undertaken by officers authorised under the CSA, which authorises investigating, monitoring and ensuring compliance of services in receipt of Queensland Kindergarten Funding.

Refer to the **Queensland Kindergarten Funding Governance and Assurance** fact sheet for further information.

The Department (or another party engaged by the Department) may also conduct an audit of an Approved Provider as part of the Department's data collection and monitoring activities.

The audit may examine accountability for the claiming and expenditure of government funds.

Non-compliance

Evidence of compliance with all aspects of the Funding must be made available from the Approved Provider to the Department when requested, as well as evidence at the service delivery level, either through the Long Day Care Service, the Approved Provider or a centralised head office.

Funding provided by the Department will be recovered (or reimbursed) in full for all periods where:

- the Queensland Kindergarten Funding Terms and Conditions or Eligibility Requirements have not been met, or there is insufficient evidence to support compliance
- there is insufficient evidence of:
 - appropriate expenditure of Subsidies
 - support for Claims, particularly where the Claim falls outside the normal operating context of the service
- claiming anomalies or deliberate overclaiming have been identified

or

- Subsidies have not been correctly applied.

In addition to the right to recover, a failure to comply with these Funding Essentials may amount to a breach of an Approved Provider's contractual obligations under their Agreement. The Department may seek contractual damages from an Approved Provider for a breach of the Agreement.

Debt recovery

If an Approved Provider has incurred a debt, the Department will contact the Approved Provider, and the debt will be progressed to the Department's Finance Branch for immediate action. The Department may exercise its discretion to set-off a debt against future Claims; however, the Department is not required to do so. There may be an option for Long Day Care Services to enter a repayment plan, but this is at the discretion of the Department.

Ceasing funding

When a Long Day Care Service no longer offers an Approved Kindergarten Program (for example, if the service has a transfer of ownership or is no longer financially viable) or otherwise does not meet any Eligibility Requirements for the Funds it receives, the Approved Provider must notify the Department via kindyfunding@qed.qld.gov.au.

If Funding is ceased, the Approved Provider should return the Approved Kindergarten Program certificate to the Department.

12.2 Misappropriation of funds

Approved Providers should be aware of their legal responsibilities and obligations under state and Australian government legislation with respect to the misappropriation of funds. In addition to the Department's requirements, there are statutory obligations for corporations and incorporated associations, particularly in terms of financial management and accountability.

Approved Providers should be aware that a misappropriation of Funds may amount to fraud or fraudulent misrepresentation.

In addition to this, a misappropriation of Funds may be a breach of the CSA, which governs and grants the Funding. The Department can recover the Funds as a debt where:

- there are unspent Funds, which may arise where an Approved Provider received Funding from the Department for a Long Day Care Service and does not spend the Funds
- or
- there are improperly used Funds, which may arise where an Approved Provider uses the Funds for a purpose inconsistent with these Funding Essentials.

If the Department becomes aware of misappropriation of government funds by a Long Day Care Service, the Department's **Reporting Fraud and Corruption Procedure** will be applied.



Definitions

Definitions

In this document, capitalised words have the following meanings and are defined under Queensland Kindergarten Funding agreements and terms and conditions:

Accepted Use means the permitted use, distribution or otherwise dealing with the Funds, as set out in the relevant Funding Schedule, which stipulates the conditions of the Funding.

ACECQA means the Australian Children's Education & Care Quality Authority.

ACECQA Approved Qualification means the minimum qualification requirements for educators working in children's education and care services as set out in the NQF.

Agreement means the QGrants Agreement, Claim and Declaration, the Queensland Kindergarten Funding Category Guidelines, the Queensland Kindergarten Funding Essentials and the Queensland Kindergarten Funding Terms and Conditions.

Application is an application for a Long Day Care Service to become an Approved KPP, which is submitted by the Approved Provider through QGrants.

Approved ECT Qualification means a qualification that meets the requirements for an ECT under the NQF and is an Approved ECT Qualification on the ACECQA website.

Approved Kindergarten Program means a program run by a Long Day Care Service based on the QKLG or an alternative learning guideline as approved by the QCAA, delivered by an ECT, for at least 15 hours a week over 40 weeks, or 600 hours a year, to children aged 4 as at 30 June of the enrolment year.

Approved Kindergarten Program Provider (KPP) is a centre-based service holding an approval to operate under the National Law or the ECS Act by an Approved Provider, and has been approved for Funding based on the Queensland Kindergarten Funding Eligibility Requirements. When the Approved Provider completes the QGrants Application, the Long Day Care Service, as the Approved KPP, is the 'beneficiary'.

Approved Provider means a person or entity who has been granted provider approval under the National Law or the ECS Act, and who applies for and receives the Funding for the Long Day Care as an Approved KPP. The Approved Provider is the legal entity that enters into a contractual and legal relationship with the Department and is responsible for the Long Day Care Service reporting on and ensuring compliance with the Queensland Kindergarten Funding Category Guidelines, the Queensland Kindergarten Funding Essentials and the Queensland Kindergarten Funding Terms and Conditions. When the Approved Provider completes the QGrants Application, the Approved Provider is the 'grantee'.

Assessment and Rating Process means the national quality process for evaluation of early childhood education and care services against the NQS and the national Regulations.

Assurance Review means any assurance or audit activities undertaken or otherwise advised by the Department from time to time.

Authorised Officer means the person who is authorised to enter into a legal contract on behalf of the organisation. This person must be listed on the Australian Securities and Investment Commission statement, Australian Charities and Not-for-Profit Commission statement, Office of the Registrar of Indigenous Corporations report, Trust Agreement or Annual General Meeting Minutes (executive committee member).

Base Subsidy means Funding that is provided for each Eligible Child enrolled in an Approved Kindergarten Program, where the Long Day Care Service has opted in to Free Kindy.

Childcare management company means a fee-for-service consultancy, management and/or advisory company supporting new and existing long day care centres with operational management and administrative support services.

Child Care Management System (CCMS) means the system designed to administer Child Care Subsidies from the Australian Government, which operates as part of an online, nationwide framework. All approved childcare services are required to operate through the CCMS. Long Day Care Services submit their Queensland Kindergarten Funding Claims through an API, which interfaces with their CCMS and QGrants.

Child Care Subsidy (CCS) means the Australian Government subsidy that is paid to eligible families to assist them with childcare fees. Providers must be approved by the Australian Government to receive CCS on behalf of families.

Claim means each Claim for Funding that is submitted by the Approved Provider through its CCMS.

CSA means the Community Services Act 2007 (Qld).

Declaration means the Declaration that an Approved Provider completes when submitting an Application or a Claim.

Department means the Queensland Department of Education, which has responsibility for administering Queensland kindergarten Funding.

Early Childhood Teacher (ECT) is a qualified ECT within the meaning of the NQF.

ECT Eligibility Requirements means the Eligibility Requirements that must be met by an ECT delivering an Approved Kindergarten Program to be eligible for Funding.

ECT Subsidy means Funding provided based on a Long Day Care Service's Eligible Remoteness Category. The purpose for which the Funding is provided is to support the attraction and retention of an ECT to deliver an Approved Kindergarten Program.

Eligible Child means a child who is 4 years old by 30 June in the year the child participates in an Approved Kindergarten Program.

Eligible Remoteness Category means a location that is outer regional, remote or very remote as defined by the Australian Bureau of Statistics.

Eligibility Requirements means the criteria for Queensland Kindergarten Funding that need to be met by all Long Day Care Services.

Free Kindy means the kindergarten initiative announced by the Queensland Government, taking effect from 1 January 2024, to provide all Eligible Children with access to a free 15 hours a week, 40 weeks or 600 hours Approved Kindergarten Program. It is the Funding Program that a service can opt in to, provided the maximum daily or annual fee for the Approved Kindergarten Program delivered by the kindergarten is below the Funding Threshold as determined by the Department.

Funded Purpose means the purpose for which the Funding is provided, as set out in the relevant Funding Schedule that stipulates the conditions of the Funding.

Funding or Funds means Subsidies distributed to an Approved Provider responsible for a Long Day Care Service delivering an Approved Kindergarten Program. Funds are declared under the Governing Act by the *Department of Education Funding Declaration (No. 1) 2018* (Qld) and are otherwise provided pursuant to a Funding Schedule.

Funding Schedule means each Schedule to the Funding and Service Details.

Funding Threshold means the maximum fee cap set by the Department to determine if a Long Day Care Service is eligible to opt in to Free Kindy and receive Queensland Kindergarten Funding. A Long Day Care Service is considered eligible for Free Kindy if their maximum daily (or annual) fee for the Approved Kindergarten Program does not exceed the Funding Threshold.

Gap Fee Subsidy means Funding that is provided for each Eligible Child enrolled in an Approved Kindergarten Program for the Funded Purpose outlined in the relevant Funding Schedule.

Health Care Card (HCC) means the concession card issued by the Australian Government that assists benefit recipients, low-income earners and selected other customer groups with access to cheaper Pharmaceutical Benefits Scheme prescription medicines and a lower Extended Medicare Safety Net threshold.

Inclusion Ready Subsidy means Funding provided for the Funded Purpose specified for the Inclusion Ready Subsidy.

Indexation means adjusting a price, wage or other value based on the changes in another price or composite indicator of prices, including changes in the cost of living. Indexation is applied to community services funding in acknowledgement that the costs of delivering services will change over time. Indexation is generally calculated by reference to the wage price index and the consumer price index.

Insolvent means the occurrence of any one or more of the following events in relation to an Approved Provider:

- a meeting has been convened, resolution proposed, petition presented or order made for the winding up of that party
- a receiver, receiver and manager, provisional liquidator, liquidator, other officer of the Court or other person

of similar function has been appointed in relation to all or any material asset of the party

- a security holder, mortgagee or charge has taken, attempted or indicated an intention to exercise its rights under any security of which the party is the security provider, mortgagor or chargor

or

- an event has taken place with respect to the party that would make it, or deem it to be, Insolvent under any law applicable to it.

Kindergarten Inclusion Service means the 4 inclusion organisations contracted by the Department to provide universal and targeted support to eligible services to assist with increasing access for children with additional needs and improving the inclusiveness of kindergarten programs.

Kindy Uplift means the program that targets Long Day Care Services and Sessional Kindergartens to improve early learning outcomes for kindergarten age children. **Kindy Uplift** funds programs, resources, supports and professional development to build educator capability, support inclusion and improve children's learning and development.

Kindy Uplift Plan means a plan that is prepared by the Long Day Care Service, endorsed by the Approved Provider and approved by the Department. Kindy Uplift advisors may support services completing their plans.

Long Day Care Service means a centre-based service that provides education and care for children from birth to 12 years old.

National Quality Agenda ITS means the National Quality Agenda IT System, which is an online tool that offers Approved Providers a secure way to communicate with regulatory authorities.

National Quality Framework (NQF) means the framework overseen by ACECQA and regulated by the states and territories. It encompasses the *Education and Care Services National Law Act 2010* (Cth), the *Education and Care Services National Law (Queensland) Act 2011* (Qld) and the Education and Care Services National Regulations 2011 (Cth).

Out-of-Pocket Costs means the costs incurred by families before any of the required Subsidies are applied.

Paid Planning Days means the initiative that enables eligible educators delivering an Approved Kindergarten Program at a Long Day Care Service to plan for their Kindergarten sessions through participating in 2 non-contact planning days in 2025.

Per Capita Kindy Subsidy means the Funding provided for each Eligible Child enrolled in an Approved Kindergarten Program where the Long Day Care Service has not opted in to Free Kindy.

Preschool Reform Agreement (PRA) means the agreement each state and territory has entered into with the Australian Government until the end of 2025. It supports the delivery for all children of 15 hours a week, or 600 hours a year, of quality preschool programs by a degree qualified ECT, regardless of the setting in which programs are delivered, in the year before school. The PRA has a focus on improving preschool participation and outcomes, including for Aboriginal and Torres Strait Islander children and disadvantaged children.

Program Delivery Requirements means the requirements for a Long Day Care Service to meet the criteria for enrolments, the service, the ECTs, recordkeeping and delivery of an Approved Kindergarten Program, as stipulated in the Queensland Kindergarten Funding Essentials.

QGrants Terms and Conditions means the QGrants Terms and Conditions for Long Day Care Service applications, published online by the Department.

Queensland Curriculum and Assessment Authority (QCAA) means the authority responsible for developing, reviewing and updating the QKLG, accrediting kindergarten guidelines and managing the QCAA Portal, where the Transition Statement application is housed.

Queensland Government Grants Management System (QGrants) means the system that is used by an Approved Provider to apply for Approved KPP status for a service through an Application, and for the Department to manage Claims received from services' CCMS.

Qualifications Pathways Program (QPP) means the Funding program that provides Funding support to organisations that are approved to deliver Subsidies to Scholarship Recipients on behalf of the Department.

Queensland Kindergarten Funding means the Funding program declared under the Kindergarten Funding

category of the CSA, which provides funding support to Long Day Care Services.

QKFS Teacher Recognition Letter is a letter of recognition as an approved ECT, issued by the Queensland Government under the previous QKFS, which may contain additional requirements.

Queensland Kindergarten Learning Guideline (QKLG) means the guideline as developed and published by the QCAA.

Queensland Kindergarten Funding Essentials means this document.

Queensland Kindergarten Funding Terms and Conditions means the terms and conditions that an Approved Provider agrees to when completing an Application and rolling over their Agreement in QGrants.

Reporting Requirements means the recordkeeping requirements evidencing compliance with the Eligibility Requirements and appropriate expenditure of all Subsidies, including the Reporting Requirements for each Subsidy described.

Service Agreement – Standard Terms means the Service Agreement that is applicable to single grantee Approved Providers with more than 10 services that have entered into an arrangement to distribute their Base Subsidy across their services.

Service Location Subsidy means Funding that includes the ECT Subsidy.

Sessional Kindergarten means a centre-based service delivering an Approved Kindergarten Program, generally during school terms, in the year prior to formal schooling.

Shorter Session of Care is when a Long Day Care Service that normally offers longer sessions of care on non-kindergarten days or weeks, offers families a shorter session of care on kindergarten days; for example, for the Approved Kindergarten Program hours or less (between 5 and 7.5 hours per day).

Significant Improvement Required (SIR) means that the service does not meet 1 of the 7 quality areas under the NQS or a section of the legislation, and there is a significant risk to the safety, health and wellbeing of children.

Specialist Staff means staff that are not required for a service's normal operational obligations under the National Law. Kindy Uplift Funding can be allocated to the employment of Specialist Staff if it has direct correlation to supporting Kindy Uplift priorities and building educator capacity as per the accepted Kindy Uplift Plan. Specialist staff include bicultural support workers, cultural advisors, Elders in residence, family support workers, early childhood experts/coaches. Please note – individualised child-specific programs are out of scope.

Subsidies means the subsidy Funding available under Queensland Kindergarten Funding, being the Base Subsidy, Gap Fee Subsidy, Inclusion Subsidies, Service Location Subsidy, Kindy Uplift Subsidy and Per Capita Kindy Subsidy.

Third Party Payment means the fees determined and approved by the relevant Australian Government Minister under the Family Assistance Law. Under the Third Party Payment of gap fees ruling, approved Subsidies can be deducted from a parent's/carer's fees **after** CCS has been deducted to ensure that the full benefit of the Subsidy flows through to the parent/carer.

Transition Statement means a snapshot of each child's knowledge, skills and dispositions across the learning and development areas of the QKLG during the kindergarten year.

Vulnerability means when an Eligible Child is eligible for 90% or more CCS and the Eligible Child has, or is named on, a HCC.

Working Towards National Quality Standard (NQS) means that a service provides a safe education and care program, but there are one or more areas identified for improvement under the NQS.

Appendix 1: Statement of fees requirements

Long Day Care Services are required to display their fees at their premises and publish them on their website.

To ensure the accuracy of online information, Long Day Care Services can:

1. download the editable **Statement of Fees 2025 (DOCX, 608KB)** template and save it to their computer
2. fill in the details electronically and save the document as a PDF file
3. upload the new statement of fees to their service's website.

or

1. download the editable **Statement of Fees 2025 (DOCX, 608KB)** template and save it to their computer
2. fill in the details electronically and print the template (or print first and fill in manually)
3. scan the document as a PDF or JPEG file
4. upload the new statement of fees to their service's website.

Appendix 2: Australian Government Refugee and Humanitarian Program – eligible visa holders

Visa subclass	Visa type
Refugee category visas	
200 Refugee Visa	Refugee and Humanitarian Visas
201 In-country Special Humanitarian Visa	Refugee and Humanitarian Visas
203 Emergency Rescue Visa	Refugee and Humanitarian Visas
204 Woman at Risk Visa	Refugee and Humanitarian Visas
Special humanitarian program visas	
202 Global Special Humanitarian Program Visa	Refugee and Humanitarian Visas
449 Temporary Humanitarian Stay	Refugee and Humanitarian Visas
785 Temporary Protection Visa	Refugee and Humanitarian Visas
790 Safe Haven Enterprise Visa	Refugee and Humanitarian Visas
851 Resolution of Status Visa	Refugee and Humanitarian Visas
866 Protection Visa	Refugee and Humanitarian Visas
Other visas	
100 Partner (Migrant) Visa	Other Visas

Refer to the Department's **International schedule of visa subclasses and enrolment conditions** for other visas.

Appendix 3: ECT annual plan

Long Day Care Services need to prepare an annual *Service Location – Early Childhood Teachers* plan that specifies how the Funding will be used to attract and retain ECTs.

An **online editable template** is available on the Department's website to assist Long Day Care Services with preparing the plan. Long Day Care Services need to retain their annual plan and provide it to the Department when requested.

<Name of service>

Summary of Queensland Kindergarten Funding Service Location plan budget allocation (per kindergarten program) in 2025

Provided to eligible service providers located in an eligible remoteness category. The subsidy is designed to assist service providers to attract and retain qualified early childhood teachers to deliver an approved kindergarten program.

NOTE: Please add/remove lines where required

Service location according to SA2 level	Very Remote	Advised by the department
<i>Service Location – Early Childhood Teachers</i> subsidy per child per annum	\$ 1,495.40	
Total estimated number of kindergarten age children participating in the program	22	Insert number of kindergarten age children (minimum 22 enrolments)
Total Service Location – Early Childhood Teachers subsidy	\$ 32,898.80	

Examples have been provided for your reference (note, this is not an exhaustive list)

*Please include GST exclusive amounts where applicable.

The <i>Service Location – Early Childhood Teachers</i> subsidy must only be used to attract and retain qualified early childhood teachers.		\$ 32,898.80
ECT attraction and retention		
Relocation cost: <Name of ECT> to be paid <\$X> to assist with relocation costs	\$XXX	Evidence: Invoices/receipts
Subsidising rent: <Name of ECT> to be subsidised <\$X> to assist with the cost of rent	\$XXX	Evidence: ECT contract, invoice/receipts
Above award wage: <Name of ECT> to be paid an additional <\$X> an hour above level <X> of the individual ECT's award rate	\$XXX	Evidence: ECT contract, payslips
Lump sum bonus: <Name of ECT> to receive a lump sum bonus	\$XXX	Evidence: ECT contract, payslips
Additional paid annual leave (in addition to the standard 4 weeks leave): <Name of ECT> to be paid an additional <X> weeks annual leave	\$XXX	Evidence: ECT contract
Subsidising flights: <Name of ECT> to be subsidised <\$X> for flights to and from the community to ECT's home base	\$XXX	Evidence: ECT contract, invoice/receipts
ECT professional development (delivered by an accredited organisation): <Name of ECT> will attend <X> to assist them in delivering an approved kindergarten program	\$XXX	Evidence: Invoices/receipts
ECT learning resources: <Name of ECT> is allocated <\$X> of learning resources to enhance the delivery of the approved kindergarten program	\$XXX	Evidence: Invoices/receipts
TOTAL early childhood teacher attraction and retention	\$ -	
Variance	\$ 32,898.80	

Service providers must prepare and retain this service location plan annually specifying how the funding will be used to attract and retain early childhood teachers.

Appendix 4: Kindergarten Subsidies (Long Day Care Services)

Free Kindy Funding

Subsidy	Component	Amount* (amount per child per annum)
Base	Total	\$2,012.80
	• minimum 80% of Base Subsidy	\$1,610.24
	• maximum 20% of Base Subsidy	\$402.56
Gap Fee (Free Kindy)	Covers the parent fee component of the kindergarten program	Free #
Service Location	Early Childhood Teacher Subsidy is based on total number of Eligible Children enrolled. Where enrolments are fewer than 22, a minimum Subsidy based on 22 enrolments will be provided.	Outer regional – \$413.30 (minimum payment \$9,092.60)
		Remote – \$1,076.20 (minimum payment \$23,676.40)
		Very remote – \$1,552.40 (minimum payment \$34,152.80)
Kindy Uplift	Available to all eligible services that participate in the program by submitting a Kindy Uplift Plan.	Service specific
Inclusion Ready	Inclusion Ready	\$170.10 Inclusion Ready will be paid for each Eligible Child claimed in the Quarter 1 forecast. Further payments will be made where the Service's overall enrolment [net change] increases in subsequent claims.

* Funding may be increased from 1 July in line with the annual Indexation rate as determined by the Under Treasurer and advised by Queensland Treasury.

Refer to **Section 8.1** for examples of how the subsidy is applied.

Per Capita Kindy Funding – for Long Day Care Services that have not opted in to Free Kindy

Subsidy	Component	Amount* (amount per child per annum)
Per Capita	Paid once per Eligible Child per year	\$1,479.40

Appendix 5: Recordkeeping requirements

Requirement	Evidence/record
Governance	<ul style="list-style-type: none"> Records of principal office bearers, banking details and contacts through the QGrants online portal Records/evidence to meet legislative and regulatory requirements Maintain up-to-date policies to address bullying and cyberbullying and support the implementation of the National Principles for Child Safe Organisations
ECTs	<ul style="list-style-type: none"> Completed ECT information and qualification form for each ECT engaged to deliver the Approved Kindergarten Program ECT qualifications as listed on the ACECQA website, and academic transcript showing any applicable study majors Teaching qualifications, teacher registration/accreditation and approved Certificate III level or higher qualification ACECQA approval letter confirming equivalence of ECT qualifications QKFS Teacher Recognition Letter supplied by the Department of Education, and teacher registration (if required) Working towards ECT – current academic transcript identifying all completed and enrolled subjects and an approved diploma-level qualification (if required) Records of evidence of compulsory practicum undertaken by working towards ECTs Records identifying the start and finish employment dates for all current, relief and previous ECTs and any other non-contact periods (i.e. practical placements, planned leave, programming)
Subsidies	<ul style="list-style-type: none"> Enrolment policies and procedures supported by enrolment forms Attendance records (e.g. room rolls) for kindergarten cohort, with dates of birth and CCMS software report Records of the number of and rationale for any kindergarten-aged children where the enrolment was cancelled by the Long Day Care Service Calculations completed for fee reduction, with supporting fee structure, reports and family fee statements detailing the free kindergarten component and CCMS software report Calculations completed for ECT improved entitlements, with supporting ECT payslips/employment contract Correspondence relating to negotiation of the ECT wage Financial reports, supported by receipts (e.g. relocation costs, accommodation costs, flights, ECT professional development and any applicable study support costs), invoices and bank account statements Detailed cost centre reports Annual Service Location – Early Childhood Teachers plans
Kindy Uplift	<ul style="list-style-type: none"> An accepted Kindy Uplift Plan identifying applicable Funds expenditure and demonstrating how the Funding will improve outcomes for Eligible Children Financial reports, supported by receipts (e.g. professional development, resources and programs), invoices and bank account statements Payslips and service rosters
Kindergarten program hours and delivery	<ul style="list-style-type: none"> Attendance records (e.g. room rolls) for kindergarten cohort, with dates of birth and CCMS software report Service rosters and daily kindergarten program routine Records demonstrating that the Approved Kindergarten Program is delivered for 600 hours per year
QKLG	<ul style="list-style-type: none"> Programming and planning with reference to the QKLG
Transition Statements	<ul style="list-style-type: none"> Confirmation of portal submission and Transition Statements using the approved template
Workforce plan	<ul style="list-style-type: none"> Workforce plan identifying service-specific workforce strategies. Must be provided on request by the Department