

Queensland Kindergarten Funding Scheme: **Funding Requirements**



Foreword

Every child, regardless of circumstance, deserves the best start in life. Access to a quality kindergarten program supports that start. It lays the foundation for every child in Queensland to thrive and achieve life-long success.

Our Future State: Advancing Queensland's Priorities is the Government's commitment to ensuring we 'give all our children a great start'. By 2025, we are committed to reducing the percentage of Queensland children developmentally vulnerable in one or more Australian Early Development Census domains to 22%.

Achieving universal access to kindergarten is a key enabler to meeting this target. Under the National Partnership on Universal Access to Early Childhood Education, the Queensland Government is committed to achieving and then maintaining universal access to kindergarten as measured by a target of at least 95% universal participation, including 95% of all children experiencing vulnerability and children experiencing disadvantage.

We can only achieve this target by working in partnership with our early childhood sector, who, second only to parents and families, provide Queensland's children with their first experiences of a safe and nurturing learning environment, a place to play, develop and grow.

As a valued partner in the delivery of quality kindergarten programs across Queensland, the early childhood sector's ongoing commitment to achieving 95% universal access for all children, regardless of location or circumstance, contributes to the future economic prosperity of the sector and the State.

An approved, quality kindergarten program is:

- for children in the year before Prep (i.e. children who are four by 30 June in the year they start)
- 15 hours a week for 40 weeks, or 600 hours a year
- based on play and active inquiry learning
- delivered by a qualified early childhood teacher (ECT)
- non-compulsory.

Approved kindergarten programs are designed to meet government requirements and are offered in:

- kindergarten services (including limited hours care services)
- long day care services.

Approved kindergarten programs are required to comply with the Queensland Kindergarten Funding Scheme (QKFS) Funding Requirements. As outlined in section 2.6, the department will investigate any non-compliance issues that have been indicated by:

- performance reviews of a QKFS-funded service, conducted by the department
- complaints from a third party.

In addition to funding approved kindergarten programs, the department is committed to assisting services to implement inclusive practices and continuously improve the kindergarten program through:

- supporting services to meet all requirements under the National Quality Framework (NQF)
- providing a range of programs and resources to support the delivery of inclusive kindergarten programs for children or families experiencing vulnerability and/or disadvantage
- supporting services to ensure availability of quality educators and to attract and retain the best and brightest to the profession
- delivering professional development for educators.

The Queensland Government has released the Anti-Cyberbullying Taskforce Report, *Adjust our Settings: A community approach to address cyberbullying among children and young people in Queensland*. The report recommends that service providers, who interact with children and young people and receive Queensland Government funding, develop and implement policies to prevent and intervene in bullying and cyberbullying.

In addition, the Council of the Australian Governments endorsed the *National Principles for Child Safe Organisations* (National Principles) in February 2019, which are underpinned by a child-rights approach to build capacity and to deliver child safety and wellbeing in organisations, families and communities. The National Principles are available at https://childsafe.humanrights.gov.au/sites/default/files/2019-02/National_Principles_for_Child_Safe_Organisations2019.pdf.

The department expects that service providers who receive QKFS will prepare and have policies in place to address bullying and cyberbullying and support the implementation of the National Principles.

Table of contents

About this document	05
1. Qualifying for QKFS funding	06
1.1 Becoming an approved kindergarten program provider:	
a. Eligibility requirements	07
b. Application assessment	08
c. Lodging an application.....	09
1.2 QKFS subsidies	11
1.3 Claiming QKFS subsidies	17
2. Ongoing QKFS requirements	19
2.1 Displaying kindergarten program details.....	20
2.2 Managing enrolments.....	20
2.3 Managing the service	24
2.4 Managing teachers	30
2.5 Recordkeeping	36
2.6 Departmental monitoring, compliance and performance	38
3. Additional requirements for central governing bodies and member kindergarten services	42
3.1 Central governing body funding model	43
3.2 Funding overview.....	45
3.3 Monitoring and review	50
3.4 Central governing body and member kindergarten service responsibilities	51
Appendices	56
Appendix 1 - Programs and resources available to support inclusive kindergarten programs	57
Appendix 2 - QKFS fast fact check against each eligibility criteria.....	60
Appendix 3 - Kindergarten Inclusion Support Scheme (KISS) guiding principles	63
Appendix 4 - Queensland Kindergarten Funding Scheme subsidies.....	65
Appendix 5 - Becoming an approved kindergarten program provider	66
Appendix 6 - Examples of applying both QKFS Plus and Australian Government Child Care Subsidy	67

About this document

The Queensland Kindergarten Funding Scheme: Funding Requirements provides information about how to become and remain eligible for Queensland Kindergarten Funding Scheme (QKFS) subsidies.

It is designed to assist Queensland services that provide an approved kindergarten program through a kindergarten service or long day care service.

Navigating the document

The Queensland Kindergarten Funding Scheme: Funding Requirements includes:

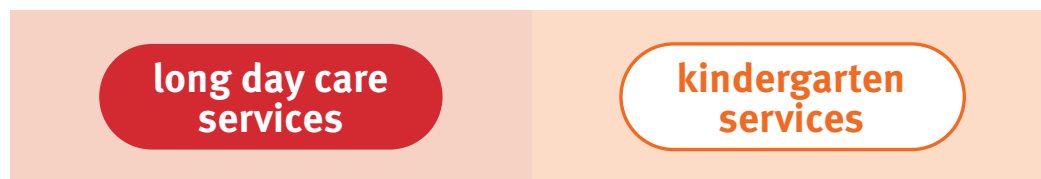
Section 1: Qualifying for QKFS funding

Section 2: Ongoing QKFS requirements

Section 3: Additional requirements for central governing bodies (CGBs) and member kindergarten services

The table of contents can be used to go directly to relevant sections in the guide.

The identifiers below are used to highlight information and requirements that are specific to service type:



If you cannot find an answer to your question about the QKFS within this document, search for 'Queensland Kindergarten Funding Scheme resources' on the Early Childhood Education and Care (ECEC) website: www.earlychildhood.qld.gov.au

Alternatively, for further assistance please contact the department on (07) 3035 2244 or via email: QKFS.LDC@qed.qld.gov.au

Terminology

In this document, the following terms are used:

- a **service** is an organisation that receives or is seeking to receive QKFS subsidies
- a **central governing body (CGB)** is designed to assist community-based kindergarten services with supporting volunteer management committees, delivering inclusive programs, and maximising and managing enrolments
- services may apply to become an **approved kindergarten program provider (KPP)** based on certain eligibility criteria. A service must be an approved KPP to qualify for QKFS subsidies.

1 Qualifying for QKFS funding

To be eligible for QKFS subsidies, a service must be an approved kindergarten program provider (KPP).

This section details the key steps required to become an approved KPP. Services planning to deliver an approved kindergarten program in either a long day care or a kindergarten setting should read this section prior to lodging an application to become an approved KPP.

1.1 Becoming an approved kindergarten program provider:

a. Eligibility requirements

To become an approved KPP, a service must meet the following eligibility requirements.

Requirement	
<p>Must have a current Service Approval under the Education and Care Services National Law; or</p> <p>Must have a service approval for a Centre-Based Child Care Service under the <i>Education and Care Services Act 2013</i>.</p>	
<p>Must have a rating of ‘Working Towards National Quality Standard’ or higher if a service has been assessed by the department against the National Quality Standard.</p>	
<p>Must offer a learning program that:</p> <ul style="list-style-type: none"> • is provided for children in the year before Prep (i.e. children who are at least four by 30 June in the year they start). Refer to the date of birth ready reckoner at https://www.qld.gov.au/education/earlychildhood/programs/pages/age.html or www.qld.gov.au/kindycalculator • is provided for 15 hours a week for 40 weeks, or 600 hours a year. Any other model must be approved by the department • is delivered by a qualified early childhood teacher • provides a transition statement using the online application in the Queensland Curriculum and Assessment Authority (QCAA) Portal for each child's family in November of the Kindy year • has a fee structure that is not a barrier to access by families. 	
<p>Must have a learning program using:</p> <ul style="list-style-type: none"> • the Queensland Kindergarten Learning Guideline (QKLG), or • an alternative kindergarten learning guideline accredited by the QCAA. 	<p>NOTE:</p> <p>The QKLG is based on the Early Years Learning Framework (EYLF). While the EYLF focuses on children from birth to five years of age, the QKLG focuses specifically on children’s learning in the kindergarten year.</p>
<p>Must have the correct eligibility status to receive Child Care Subsidy payments on behalf of eligible families.</p>	<p>Long day care services must be approved to receive Child Care Subsidy payments on behalf of eligible families.</p>
	<p>Kindergarten services that claim Child Care Subsidy payments on behalf of eligible families who access the extended hours program are only eligible to claim the Long Day Care QKFS subsidy rates for the duration of the kindergarten program.</p>
<p>If a service is providing a kindergarten program in a kindergarten service (rather than in a long day care service) the service must also be a member of an approved central governing body (CGB).</p>	

long day care services

kindergarten services

Refer to Section 3 from page 42 for further information about CGBs

b. Application assessment

An application to become an approved KPP will be assessed and approved based on the eligibility criteria. KPP approvals will be issued at the end of April and October each year. QKFS funding will apply from the beginning of the next funding cycle. In addition, information will be obtained from the regional offices to confirm the service does not have outstanding compliance issues.

An application to become an approved KPP may be rejected, and approved KPP status may be suspended or revoked on the following grounds:

- The organisation is currently:
 - insolvent, under management, administration or in liquidation
 - in receipt of outstanding compliance issues of a serious or ongoing nature which would impact on the delivery of the kindergarten program or the operation of the service
 - the subject of an investigation by a state, territory or Australian Government regulator
 - not meeting eligibility criteria after the submission of an application for funding.
- The organisation has (or its directors or office bearers have been directors or office bearers of an organisation that has) previously:
 - had a Queensland Government funding agreement terminated
 - had Queensland Government funding and services suspended or ceased or substantially varied
 - persistently breached (without remedy) funding agreements with the Queensland Government
 - received an adverse finding by a state, territory or Australian Government regulator.

KPP approval does not transfer with a service. If the provider of a service changes either through the transfer of a Service Approval or an application for a new Service Approval, the new provider must make an application for a new KPP approval. Where the Approved Provider has existing services which have KPP approval, they must still make an application for the new service as each KPP approval is service specific.

An Approved Provider must hold the Service Approval for the new or transferring service prior to making an application for KPP approval. Applications for KPP approval can be made at any time throughout the year.

c. Lodging an application

QGrants registration

Before applying to become an approved KPP, services will need to register for QGrants – the Queensland Government grants management system.

QGrants is separate from the:

- National Quality Agenda IT System (NQA ITS) which allows approved providers under the National Quality Framework to submit applications and notifications to the Queensland Regulatory Authority
- Commonwealth Government’s Child Care Management System, which is required to account for Child Care Subsidy funding.

Once registered for QGrants, services will be able to:

- manage their accounts
- approve access requests to their information
- submit an application for approval as a kindergarten program provider
- submit QKFS claims for funding (long day care services only).

The QKFS Guide for QGrants Registration outlines the registration process in detail.

Download the PDF: <https://earlychildhood.qld.gov.au/fundingAndSupport/Documents/step1-guide-qgrants-registration.PDF>

Submitting a KPP application

Once registered with QGrants, a service can proceed to apply to become a KPP at any time of year. KPP approvals are issued at the end of April and October each year. Funding will be provided at the beginning of the next payment cycle.

Information about how to submit an application is provided in:

long day care
services

- the QKFS Guide for QGrants Kindergarten Program Provider Applications for Long Day Care <https://earlychildhood.qld.gov.au/fundingandsupport/documents/step2-guide-qgrants.pdf>

kindergarten
services

- the QKFS Guide for QGrants Kindergarten Program Provider Application for Sessional Kindergartens (kindergarten services) <https://earlychildhood.qld.gov.au/fundingAndSupport/Documents/qgrants-guide-applications-sessional-kindergartens.pdf>

Services must read the ‘Before you start the application’ section in the relevant guide for their service, which outlines documents they will need to have ready to complete the application, including the program delivery template.

For assistance with a KPP application, or to claim QKFS payments, particularly for long day care services, contact the QGrants team on: 07 3035 2244 or QKFS.LDC@qed.qld.gov.au

Approval process

Successful applicants will be advised in writing and provided with an approval certificate and a range of materials to help promote the approved kindergarten program.

Services must not promote the kindergarten program as being government-approved, or use the kindy tick identifier, until the application has been approved.

Unsuccessful applicants will be advised in writing the reasons their KPP application was not approved.

To remain an approved KPP and remain eligible for QKFS subsidies, the service must continue to meet the national and Queensland eligibility requirements.



1.2 QKFS subsidies

Various subsidy payments are available to assist with the cost of delivering an approved kindergarten program to ensure cost is not a barrier for families.

The four subsidy payments provided under QKFS are:

1. Standard per child subsidy

Type	Purpose
<p>Paid on a per child basis for each eligible-age child enrolled (i.e. children who are at least four years old by 30 June in the year they participate). Younger children may participate in a kindergarten program where vacancies exist but are not eligible for QKFS subsidies.</p>	<p>The standard per child subsidy can ONLY be spent on the following:</p> <ul style="list-style-type: none"> • quality and age-appropriate learning and development resources specifically for the kindergarten-age cohort • improved entitlements for the Early Childhood Teacher (ECT) delivering the kindergarten learning program (such as additional pay on top of their award wage, or the provision of additional paid annual leave) • fee reduction for the kindergarten-age cohort • professional development for the ECT to assist them in delivering a kindergarten learning program (this must be at the tertiary level or delivered by an accredited organisation and relevant to a kindergarten learning program. For long day care services it cannot include any professional development relative to the operation of the service) • providing extra-curricular activities (provided all children undertake the activity, the ECT is present and participating; and the ECT includes the activity as part of their curriculum) • learning resources for the ECT to enhance their delivery of a kindergarten learning program.

Funding is specifically provided to support and enhance the delivery of the approved kindergarten learning program. No part of the standard subsidy is to be used generally across the service or to support the operation of the business.

Services must:

- retain evidence of how the standard per child subsidy has been spent (including receipts, invoices and ECT employment contracts); and
- must be able to demonstrate to the department on an ongoing basis that it is being used to directly enhance the learning program for kindergarten children at a service, and that cost is not a barrier for eligible-age children enrolled at the service.

At the beginning of each calendar year and when fees change, services must provide a listing of the fees for the approved kindergarten service including any out of pocket expenses for families receiving QKFS Plus Kindy Support.

Additional QKFS loadings may also be available depending on the circumstances of the service.

2. Remote area subsidy (based on Accessibility/Remoteness Index of Australia [ARIA])

Type	Purpose
A per child loading on the standard subsidy for services operating in areas classified as remote and very remote using the Accessibility/Remoteness Index of Australia (ARIA, 2011) based on Statistical Local Area (SLA).	<p>This subsidy must be used to attract and retain qualified early childhood teachers (ECT) in remote areas.</p> <p>Strategies may include:</p> <ul style="list-style-type: none"> • assisting the teacher with relocation costs • subsidising rent for the teacher if rental costs are high in the local community • paying significantly above award wages • paying a bonus in addition to their wages • providing additional paid annual leave • subsidising flights to and from the community to the teacher's home base • providing help with fees if a teacher is working towards the completion of an approved ECT qualification (this does not include payment of a Higher Education Loan Program debt).

Services must be able to demonstrate to the department how this subsidy is used for the purpose of attracting and retaining a qualified early childhood teacher to deliver the kindergarten program (evidence may include ECT employment contracts, invoices or receipts).

Providers or their representatives must negotiate with the ECT on how the ARIA subsidy will be paid, clearly demonstrating that an increase to the ECT salary was discussed as an option, and a record of this agreement (endorsed by the ECT) is retained at the service.

Where providers cannot substantiate that the ARIA funding component of the standard QKFS subsidy has been correctly applied, the department will recover the ARIA component of the funding in full.

Eligibility for the remote area subsidy will be automatically assessed as part of the application process to become an approved KPP.

3. Low socio-economic subsidy (based on Socio-Economic Indexes for Areas [SEIFA])

Subsidy	Purpose
<p>long day care services</p> <p>For long day care services, there is a loading per eligible child of 25% of the standard subsidy rate if the service operates within SEIFA 1 and 2 areas.</p>	<p>The subsidy is to be used by the service to reduce out-of-pocket expenses for all families with eligible children participating in the kindergarten program.</p> <p>A KPP may choose to reduce the overall advertised fee for the approved kindergarten program by the amount of this subsidy, or may choose to apply this individually to the fees of eligible kindergarten-aged children (four years old by 30 June). Younger children (three years old) who are enrolled in the kindergarten program do not attract the SEIFA subsidy. It is important to clearly explain to families at the time of enrolment how the SEIFA subsidy benefits them, how it is reflected in the service's fee structure and applied to the individual family's statement of fees.</p>
<p>kindergarten services</p> <p>For kindergarten services there is a loading per eligible child of:</p> <ul style="list-style-type: none"> • 45% of the standard subsidy rate if the service operates within SEIFA 1 and 2 areas • 30% of the standard subsidy rate if the service operates within SEIFA 3 and 4 areas. 	

Providers must be able to demonstrate to the department how this subsidy has been used to reduce out-of-pocket expenses for eligible families enrolled in the approved kindergarten program (evidence may include fee structures and fee statements).

Eligibility for the low socio-economic subsidies will be automatically assessed as part of the application process to become an approved KPP.

4. QKFS Plus Kindy Support (QKFS Plus)

Subsidy	Purpose
<p>Provided to services to reduce out-of-pocket expenses for eligible families by providing access to low-cost or no-cost kindergarten programs.</p>	<p>The subsidy must be applied to the fees of eligible families (refer below for eligibility criteria).</p> <p>Services must not change or increase their fees for children entitled to QKFS Plus above that payable by other families.</p> <p>Once the service has used QKFS Plus to meet the family's out-of-pocket costs, any balance can be retained by the service and applied towards the cost of delivering the kindergarten program.</p> <p>If a child is eligible for QKFS Plus and is claimed for at the end of the claim period then the service must ensure that the full amount is passed on to the eligible families, irrespective of how many days/weeks in the claim period the eligible child was at the service. This includes late enrolments and early exits.</p> <p>If a child's fees are fully covered by another source, such as an Australian Government fee-relief, that family is not eligible for QKFS Plus and the service cannot claim for that child.</p> <p>It is important to clearly explain to all eligible families at the time of enrolment how the QKFS Plus subsidy is reflected in the service's fee structure, and how it is paid and applied to the individual family's statement of fees.</p> <p>Services should apply QKFS Plus payments to families on a weekly/fortnightly basis to comply with the Australian Government Family Assistance Law.</p>

To be eligible for QKFS Plus Kindy Support, families must demonstrate one of the criteria tabled on page 15.

The service must hold relevant documentation as evidence of a family meeting that criterion.

QKFS Plus Kindy Support subsidy criteria	Documentation
<p>The family (including foster families), or the child, must present one of the following:</p> <ul style="list-style-type: none"> • a current Australian Government Health Care Card (HCC). The HCC must be sighted and a copy kept by the service. The HCC must name the enrolled child, whether it is the child’s own card or a card belonging to their parent/guardian; or • a current Australian Government Pensioner Concession Card (automatic HCC entitlements); or • Department of Veterans’ Affairs Gold Card or White Card; or • formal communication, such as a letter, from the relevant agency stating the intent to issue a HCC. 	<p>Services need to keep a copy of the family’s current HCC, Veterans Affairs Card, Pension Card with HCC entitlement or other government document confirming eligibility.</p> <p>Note the expiry date of the card and adjust payments accordingly. The family must update the service on any change to their eligibility for the HCC entitlement.</p> <p>In some instances a family may cease to hold a current HCC during their child’s kindergarten year and as a result are no longer eligible for QKFS Plus Kindy Support.</p> <p>At the beginning of each year or when fees change, services must provide a listing of the fees for the approved kindergarten program including any out-of-pocket fees after the application of QKFS Plus Kindy Support.</p>
<p>The child identifies as being Aboriginal and/or Torres Strait Islander and the family chooses to identify them as such on their enrolment form.</p>	<p>Families should be given the opportunity to identify a child as being Aboriginal and/or Torres Strait Islander on their enrolment form.</p>
<p>The family has three or more children of the same age, enrolled in the same year. The department will consider circumstances where three or more kindergarten-aged children are not able to attend the same service. In this situation please provide written advice to the department via QKFS.LDC@qed.qld.gov.au</p>	<p>Services must keep a copy of the proof of date of birth. This would usually be a birth certificate but other official forms of documentation, such as a passport, are acceptable.</p>

Additional information about QKFS subsidies

To be able to claim QKFS subsidies for a child, the child must meet all the eligibility criteria including age eligibility, and be enrolled to receive an approved kindergarten learning program that is delivered by a qualified early childhood teacher, for 15 hours per week over 40 weeks.

QKFS Plus can only be claimed once per child even where they meet multiple criteria outlined above.

Non-immunised children are eligible to receive QKFS subsidies.

Claims under the QKFS Plus subsidy are individually assessed as they are based on the eligibility of individual families. Services must apply for the QKFS Plus subsidy separately.

The QKFS Plus subsidy rates take into account the low socio-economic subsidy provided to eligible services.

Socio-Economic Indexes for Areas (SEIFA) and Accessibility/Remoteness Index of Australia (ARIA) ratings are based on 2011 Australian Bureau of Statistics (ABS) national census data.

The Australian Government has amended legislation relating to the Child Care Subsidy (CCS). These amendments have been implemented to enable children who are experiencing disadvantage and/or vulnerability (e.g. families who are eligible for QKFS Plus Fee subsidy) to participate in early childhood education and care.

Under these changes, prescribed State or Territory government payments providing fee relief for families who are experiencing disadvantage and/or vulnerability may be applied after CCS. Previously, services were required to apply all state-based subsidies to support families first, before calculating the Australian Government benefit for eligible families. Examples of the practical application of the QKFS Plus subsidy under the new arrangements are shown in Appendix 6.

The QKFS subsidy rate for kindergarten services differs from the subsidy rate for long day care services and takes into account that kindergarten services do not receive CCS payments on behalf of families to lower their fees.

Changes to Inclusion Support Program (ISP)

On 30 March 2020, the Australian Government changed the eligibility requirements for the ISP to now allow services that provide an approved kindergarten program funded by the Queensland Government (e.g. QKFS) to apply to access Inclusion Agency Support and Inclusion Development Fund support for the hours of care that attract Child Care Subsidy support. For further information please refer to the ISP Guidelines.

1.3 Claiming QKFS subsidies

The way QKFS subsidies are provided to KPPs is dependent on service type.

long day care services

Long day care services

Subsidy funding is claimed by approved KPPs via QGrants.

Funding is distributed quarterly in arrears to approved services based on their submission of enrolment and program data via the QGrants claims process. If a service is unable to deliver the kindergarten program during a quarterly period (e.g. loss of teacher), the service must submit a zero program delivery claim for that period.

Zero enrolments must be reported for the week/s that services fail to fulfil any of the approved KPP eligibility requirements (e.g. unplanned or unexpected teacher absence greater than 10 days, planned teacher absence where the teacher is not replaced by another early childhood teacher, the teacher resigns and the service is unable to replace them with another early childhood teacher for a period of time).

A subsidy is paid for each eligible child enrolled for 40 weeks in a calendar year, with pro-rata amounts paid for children enrolled for less than 40 weeks.

A service can only claim the QKFS subsidy for eligible children who are enrolled to receive the kindergarten learning program, delivered by a qualified early childhood teacher for a minimum of 15 hours per week. For example, non-contact time which the teacher receives impacts on their delivery of the learning program and may reduce the number of eligible children.

Adjustments to funding claims may only be made in the quarter following the payment period concerned. Approved KPPs should notify the department of any errors in their claim as soon as detected via email to QKFS.LDC@qed.qld.gov.au.

Funding availability commences from the program start date as determined via the approved KPP application and assessment process. The program start date is the date that the approved KPP commenced delivering a learning program that meets all the eligibility requirements.

Long day care services delivering an approved kindergarten program must maintain their approved KPP status as well as confirm that the following criteria are met for each quarter that QKFS funding is claimed via QGrants:

- appropriate public liability insurance of at least \$10 million was held
- the kindergarten program:
 - used the Queensland Kindergarten Learning Guideline or an alternative learning guideline accredited by the Queensland Curriculum and Assessment Authority
 - was operated for an appropriate number of hours during the quarter to ensure the criteria for operating at least 15 hours a week for 40 weeks, or 600 hours per year, was met (or will be met)
 - had a fee structure that was not a barrier for families. The department must be notified of any changes to the kindergarten fees each quarter
 - was provided for four-year-old children in the year prior to Prep
 - was delivered by a qualified early childhood teacher.

Refer to page 34 for information about managing teacher absences and the QKFS fact sheets available on the department's website at <https://earlychildhood.qld.gov.au/funding-and-support/grants-tenders-and-funding/QKFS/qkfs-resources>

When lodging a funding claim through QGrants, long day care services must also confirm that they agree with the following Terms and Conditions:

- Short-form Terms and Conditions available at: www.hpw.qld.gov.au/SiteCollectionDocuments/ServiceAgreementShortForm.pdf; and
- QGrants Terms and Conditions available at: <https://earlychildhood.qld.gov.au/funding-and-support/grants-tenders-and-funding/grants-management/qgrants-terms-and-conditions/QKFS-long-day-care-claims>

By confirming agreement of the Terms and Conditions, the service is acknowledging that the claims submitted are true and correct.

Any incorrectly claimed funding will be recouped in full. Services will receive a recipient created adjustment note (RCAN) outlining the repayment details. If repayment is not received prior to the submission of the next QGrants quarterly claim the outstanding amount will be reduced from the service's payment.

Long day care services must ensure they have a thorough understanding of the requirements so the QGrants claims can be submitted accurately.

Refer to page 7 for QKFS requirements

kindergarten services

Kindergarten services

The department allocates QKFS subsidies to Central Governing Bodies (CGBs) as a block grant to distribute to their kindergarten services for the provision of a kindergarten program.

Funding is distributed to CGBs in accordance with their funding arrangement with the department.

Refer to section 3 from page 42 for further information about CGBs

2 Ongoing QKFS requirements

This section provides an overview of the QKFS program delivery requirements and the key steps required to remain eligible and qualify for QKFS funding.

Services planning to deliver or continuing to deliver an approved kindergarten program in either a long day care or kindergarten service should read this section prior to lodging claims.

Once a KPP application is successful, the service provider must continue to meet the:

- core eligibility criteria, including the relevant regulatory requirements
- criteria specific to the type(s) of funding which it receives
- requirement to maintain a rating and assessment outcome of not less than Working Towards the National Quality Standard.

The service must also meet program delivery requirements under five key areas:

- enrolments
- the service
- teachers
- recordkeeping
- delivery of a learning program.

2.1 Displaying kindergarten program details

All approved KPPs are required to display the following information at all times:

- approval certificate
- kindergarten learning program operating times
- name and qualifications of the kindergarten teacher delivering the kindergarten program
- fee structure clearly documenting the kindergarten program fees and demonstrating how the Socio-Economic Indexes for Areas (SEIFA) (if applicable) and/or QKFS Plus Kindy Support subsidy will be passed on to families.

Refer to page 13 for information on low socio-economic subsidies

Refer to page 15 for information on QKFS Plus Kindy Support subsidies

Use of 'kindy tick'

To help parents recognise kindergarten programs that have been officially approved by the Queensland Government, services must display the 'kindy tick'.

All services that become an approved KPP receive a pack of 'kindy tick' materials, including a USB of electronic versions and a style guide explaining its use on promotional materials.



Only approved KPPs meeting QKFS requirements are eligible to display the identifier in their signage and promotional material. Services must not use the 'kindy tick' to advertise the service before receiving approval. If the service does not continue to meet the eligibility criteria within the QKFS Funding Requirements, or the service has not delivered an approved program under QKFS for a continuous period longer than three months, the service must cease use of the 'kindy tick' until they commence delivering an approved kindergarten program under QKFS.

2.2 Managing enrolments

Managing enrolments is crucial to ensuring all members of the community feel welcome and can access quality early learning programs.

Service providers 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 children can actively participate in an education program, including those who face barriers to participation and learning.

To deliver inclusive programs, services must actively acknowledge this legal responsibility in their decision making, including policies, procedures and practices. They must demonstrate a willingness and capacity to make reasonable adjustments to their practices and educational programs to ensure all children and families are included in the kindergarten community and can see their social, cultural and community context reflected in the learning program.

There are a range of programs and resources available to support approved service providers to deliver inclusive kindergarten programs. For further guidance, please refer to the department's Inclusive education policy at: <https://ppr.qed.qld.gov.au/pif/policies/Documents/Inclusive-education-policy.pdf>

Refer to Appendix 1 on page 57 for further information on programs and resources

Eligible-age cohort

Children eligible for QKFS funding are four years old by 30 June in the year they participate in the kindergarten program (generally the year before starting formal schooling or Prep).

To check whether a child is of eligible age, enter their birthday into the kindy calculator at www.qld.gov.au/kindycalculator

Approved KPPs must implement a clear enrolment policy stating the eligible-age cohort for each year of enrolment.

Parents and 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 (e.g. letter from Medicare). This evidence must be kept on each child's enrolment file.

The child should be enrolled using the name identified on the birth certificate or equivalent. Where a birth certificate or equivalent cannot be obtained, documentation provided by either a community Elder or other relevant community member citing the child's name is sufficient.

Eligible children of families living in Queensland with a temporary resident visa are able to attend an approved kindergarten program and may be included in funding claims.

The ability to claim subsidies under QKFS for this cohort will depend on the type of visa issued by the Australian Government.

Where a child is approved to access delayed entry to, or delayed exit from, a kindergarten program, the service will be eligible to claim the relevant subsidies.

Younger children may participate in a kindergarten program where vacancies exist but are not eligible for QKFS subsidies.

Enrolment in multiple programs

Each eligible child can only access funding for one government-approved kindergarten program at a time. Approved KPPs are responsible for ensuring reasonable steps are taken to minimise claims for QKFS funding for children who may be enrolled in more than one 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 service or program for which funding will be claimed.

Example scenario

A child attends your approved kindergarten learning program from 8.30 am to 4.00 pm on Monday and Tuesday. The child also attends an approved kindergarten program at another service from 9.00 am to 2.00 pm on Wednesday, Thursday and Friday.

You are aware of this because on your service's enrolment form you ask families if their child is attending another service and if that service offers an approved kindergarten program.

You have discussed this with the parent and asked them to nominate which service they wish to receive the subsidy from under the QKFS. The parents indicate that they wish to receive the QKFS subsidy through the other service.

Parents must be given a clear outline of your fee structure – excluding the QKFS subsidy – for the kindergarten program.

Where an approved KPP delivers more than one approved kindergarten program across a standard week and a child is enrolled for up to five days per week across two approved kindergarten programs, the service can only claim one subsidy for the child.

Example scenario

You operate two approved kindergarten programs across the week to cater for the different needs of families. You operate one program from 9.00 am to 2.00 pm on Monday, Tuesday and Wednesday and another program from 8.30 am to 4.00 pm on Thursday and Friday.

You have a child who attends both programs across the week.

You can only claim the QKFS subsidy for the child's attendance in one of these programs across the week. Fees for their attendance in the second program is calculated without the QKFS subsidy.

Prioritising access to kindergarten places

In order to minimise waiting lists, service providers should develop program models that optimise the quality of the learning program as well as support the number of places available to the community.

Services are encouraged to ensure their application and enrolment policies promote fair and equitable access to a kindergarten program, including those children who face barriers to participation.

Identification of Aboriginal and/or Torres Strait Islander children

Historically, Aboriginal and/or Torres Strait Islander children have been under-identified in services. This has impeded the ability of government and service providers to plan and improve service delivery to these families and support their inclusion in approved kindergarten programs.

As part of the enrolment process, service providers are required to respectfully ask families who are enrolling in the kindergarten program if they identify as Aboriginal and/or Torres Strait Islander and record this on the child's enrolment records. Parents or guardians who identify a child as Aboriginal and/or Torres Strait Islander should not be asked to provide verification of this.

If a family declines to answer the question, this should also be noted on the child's enrolment record. The family should be informed that their response or non-response to the question will not affect the child's access to the service. Families who identify their child as Aboriginal and/or Torres Strait Islander, may be entitled to certain funding subsidies and supports, however, they do not have to accept the additional subsidy and support.

Below is an example of a standard question that can be provided on an enrolment form:

Is the child Aboriginal and/or Torres Strait Islander?

- No
- Yes, Aboriginal
- Yes, Torres Strait Islander
- Yes, Aboriginal and Torres Strait Islander
- Declined to answer

Refer to page 15 for information on QKFS Plus Kindy Support subsidies

A person's decision to identify as Aboriginal and/or Torres Strait Islander may change over time. The family should be allowed the opportunity to change any previously recorded information about their status.

The accuracy of this data is important to improve participation and engagement of Aboriginal and/or Torres Strait Islander children and to ensure all eligible families are receiving funding assistance.

Clear and transparent kindergarten enrolment processes

Services must ensure their application and enrolment policies:

- promote fair and equitable access to kindergarten programs
- support all eligible children to access a kindergarten program, including those who face barriers to participation
- do not inadvertently present barriers to participation, especially for children experiencing vulnerability and/or disadvantage.

In order to achieve these objectives, service 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 children who are experiencing disadvantage
- address issues of eligibility for funded places
- outline how waiting lists will be prioritised
- are effectively communicated to families and the local community.

2.3 Managing the service

Good governance practices

Service providers that receive QKFS funding are expected to operate in accordance with good governance principles, including risk management, ethical decision-making, effective recordkeeping and financial accountability.

Governance of private sector organisations is subject to corporate law requirements.

The boards of community service organisations should operate in accordance with good governance principles, including having in place principles and practices that provide for:

- accountability, which enables boards to assess if they are performing effectively, efficiently and ethically in the best interests of all stakeholders, and in accordance with the law, regulations, probity, accountability and openness
- leadership, to guide the service provider in developing a vision, plans, policies and strategies focused on improving outcomes and performance, and helps to build strong and productive partnerships between all of its stakeholders.

In addition, approved education and care services under the National Quality Framework are required to meet the governance standards under National Quality Standard, Quality Area 7: Governance and Leadership, specifically:

- effective leadership that builds and promotes a positive organisational culture and professional learning community
- a commitment to continuous improvement
- administrative systems that enable effective management and operation of a quality service
- the development and annual review of a Workforce Plan that includes a range of strategies to attract and retain suitably qualified staff.

To satisfy the above requirements, high-quality recordkeeping across all areas is essential and must be provided to the department when requested. This includes finance, human resources and resource management records.

Budgeting

When calculating an annual fee to charge families, service providers should set an amount that balances the capacity of parents to pay, the provision of a high-quality service and the overall financial viability of the service.

When budgeting, service providers should consider all anticipated expenditure and costs. The difference between income (from government funding and other sources) and anticipated expenditure (such as staffing, maintenance costs and excursions) are fundamental to determining the annual fees to be charged for each family. Refundable levies should not be factored into annual fees and should not act as a barrier to participation.

There is no requirement for individual kindergarten or long day care services to submit annual budgets to the department. Departmental staff may ask to examine budget calculations of service providers in receipt of QKFS funding, as well as expenditure of the funding contribution at the service delivery level.

kindergarten services

Kindergarten services are encouraged to work closely with their nominated CGB in relation to financial viability issues.

Fee policy requirements

Service providers receiving QKFS funding are required to have a comprehensive written fees policy. The fees policy must provide information about:

- the total annual fee amount, including all non-refundable components (such as excursions and maintenance costs)
- payment options and procedures (such as developing a payment plan to allow for low income families)
- the action that will be taken if fees are not paid
- any refundable levies (if applicable)
- how parents will be notified of fee changes throughout the year
- 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)
- how each QKFS subsidy component is applied and how eligible families access the subsidy.

An approved KPP is required to:

- demonstrate that the fee structure is not a barrier to access for families. For instance, in a long day care setting, it is expected that the fee for attending a kindergarten program should not be more than the daily fee charged for three-to-five-year-old children not accessing a kindergarten program
- clearly document and publish fee information, including structure and inclusions. This should include a written statement about the fees to be charged and the payment process. The Kindergarten Program Statement of Fees templates are available on the department's ECEC website (search for 'Statement of fees')
- display their fees at their premises and publish them on their website
- ensure all eligible families understand how the QKFS subsidies benefit them. At the time of enrolment it is important to clearly explain how the QKFS subsidies are reflected in the service's fee structure and applied to the individual families' statement of fees

- notify parents and carers at least 14 days in advance of any changes to fee structure and payment processes
- the department should be notified of any changes to the kindergarten fees in the next claiming period.

long day care services

Long day care services can publish their fee information on the Childcare Alliance website.

kindergarten services

Kindergarten services without their own websites should publish their fees on their CGB's website.

Transition statements

The transition statement summarises a child's learning progress during the kindergarten year in the five learning and development areas of the Queensland Kindergarten Learning Guideline (QKLG), or other equivalent learning guideline accredited by the Queensland Curriculum and Assessment Authority (QCAA). The ECT is required to write a transition statement for each child enrolled in their service in November, in preparation for moving from kindergarten to Prep. Transition statements are written in collaboration with parents/carers to ensure they accurately reflect each child's strengths, challenges, motivations and achievements, and provide suggestions about ways to give each child a great start to school.

A transition statement should also be provided to families of children approved by the service for a second year of kindergarten, acknowledging their learning progress and strategies to support continuity of learning and transition into a new kindergarten group. Kindergarten services are required to use the kindergarten transition statement template accessible from the QCAA Portal at: <https://www.qcaa.qld.edu.au/kindergarten/supporting-transition-school/transition-statements/accessing>.

The key requirements include:

- parents/carers are asked to consent to the creation of the transition statement using the transition statement application. If consent is not provided the ECT uses the MS Word version of the template
- the transition statement is completed in draft and the information in the transition statement is discussed with parents/carers and any necessary edits made. The service provides the final statement to the parent/carer as a digital or hard copy PDF
- parents/carers are asked to provide consent for the sharing of the transition statement with the child's school:
 - by signing the consent form, parents and carers can consent to the:
 - ▶ statement being accessible to the school via the QCAA Portal
 - ▶ school and ECT contacting one another to discuss the information on the transition statement.

The department collects data on the completion of transition statements for children moving from kindergarten to Prep each year.

More information about transition statements is available at:

- Queensland Curriculum Assessment Authority website (search for 'Queensland Kindergarten Learning Guideline')
- Early Childhood Education and Care website (search for 'Parent/carer consent form process').

Learning program

Approved KPPs 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 program, activities and physical environment of their services 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 program delivers the QKLG or an alternative kindergarten curriculum that is accredited by the QCAA.

Learning program hours

Approved KPPs are required to deliver the kindergarten learning program for at least 15 hours per week for 40 weeks per calendar year, or 600 hours per calendar year for each child.

Approved KPPs can only claim QKFS funding for eligible children who are enrolled in the approved kindergarten learning program for a minimum of 15 hours per week. Children who are enrolled to receive the approved kindergarten learning program for less than 15 hours a week are not eligible for funding in the service's weekly claiming data.

long day care services

For QKFS claiming purposes for long day care services, it is important to separate the hours the kindergarten learning program is delivered from the hours the long day care service operates. The delivery of the kindergarten learning program has a direct correlation to weekly claiming numbers. Prior to these numbers being lodged through QGrants, the service must ensure that the kindergarten learning program was delivered for a minimum of 15 hours per week and that each child was enrolled to receive the minimum 15 hours for that week.

These program hours must be delivered by an ECT.

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

Activity Type		Can this activity be included as part of the learning program hours?	
		Yes	No
1	When the ECT is working directly with the kindergarten children and delivering the kindergarten learning program.	✓	
2	Up to 1 hour per day which can be inclusive of the ECT's lunch break and/or programming time.	✓	
3	The service's designated Rest Period Condition (if held) where the ECT is in the room and is undertaking activities directly related to delivering a kindergarten learning program, such as individual or small group work with those children who are not resting.	✓	
4	Extra-curricular 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 service pays for the activity in full, which can be paid for using the standard per child subsidy.	✓	
5	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 1 hour period as listed in (2) above) undertaking scheduled cleaning across the service (as opposed to incidental cleaning in the kindergarten room) driving the service bus undertaking educational leader responsibilities acting as the Director or 2IC undertaking administration duties undertaking kitchen duties. 		X
6	When the service is utilising 'under the roof' and the ECT is in another area of the service and/or is not engaged in delivering a learning program with the kindergarten cohort.		X
7	When the kindergarten children are in mixed-age groups, unless the 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 schools hours care or vacation care.		X

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

A staff roster must be available and provide adequate evidence of the actual hours that the ECT delivers the kindergarten learning program to the children. Evidence of all teacher 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 by the department.

Maintaining service delivery

There may be times when it is not possible to deliver the scheduled funded 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 or professional development activities and attendance at compulsory practicum required to complete an approved ECT degree
- emergency situations.

Refer to page 34 for information on teacher absences

Where possible, service providers 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.

Service providers 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, service providers 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.

Service providers should manage disruptions in program delivery to ensure that staff, families' and children's needs are considered.

long day care services

Long day care services should consider the operation of their long day care service separately to delivering a funded kindergarten learning program to ensure accurate claiming across the year. For example, the teachers rostered for shift hours may be different to the hours they deliver a kindergarten learning program.

2.4 Managing teachers

Teacher qualifications

Approved kindergarten programs funded under the QKFS must be delivered by a qualified Early Childhood Teacher (ECT) at all times the learning program is being offered, regardless of the size of the service. This is different to the general requirements relating to ECTs under the Education and Care Services National Law (e.g. those that relate to access to an ECT depending on the size of the service, or ECT waivers).

In Queensland, ECT qualifications for QKFS funding align with the Education and Care Services National Law. ACECQA is the national authority responsible for determining and publishing lists of approved qualifications. To determine if an ECT's qualification is approved, check the list of approved ECT qualifications on the ACECQA website. If the qualification is not on the approved list, an application can be made to ACECQA to have the qualification assessed for equivalency.

In Queensland, an individual will also be considered to be a qualified ECT if they:

- hold a QKFS Teacher Recognition letter previously supplied by the Department of Education (and continue to comply with any additional requirements contained in the letter, such as maintaining current teacher registration); or
- hold current teacher registration/accreditation; and a primary teaching qualification with at least a focus on children aged five to eight years old (e.g. a qualification with a focus on children aged three to eight or five to twelve); and an approved diploma level or higher education and care qualification published on ACECQA's qualification list; or
- were employed to deliver a pre-preparatory learning program (within the meaning of the *Education (General Provisions) Act 2006* of Queensland) (previously known as Bound for Success) immediately before 1 January 2012; or
- 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).

It is the responsibility of the Approved Provider to maintain all records relevant to the eligibility of the ECT. Approved Providers must ensure all information and records are retained and are accessible at the service to confirm the ECT meets the Education and Care Services National Law and subsequently the QKFS Funding Requirements.

For qualified ECTs, these records include (but are not limited to):

- qualifications including awards and relevant academic transcripts evidencing a relevant major as listed on the ACECQA website
- ACECQA letter confirming equivalency as an ECT
- QKFS Teacher Recognition letter (and evidence to demonstrate compliance with any additional requirements contained in the letter)
- current teacher registration/accreditation (if required).

In addition to retaining records to demonstrate the eligibility of the ECT, the following evidence for teachers must also be retained by the service:

- all relevant documentation that confirms the ECT's eligibility, dates of employment, learning delivery hours and planned and unplanned leave dates (for any ECT engaged by the service in the last 18 months, including ECTs who relieve during any periods of non-contact time)
- when the ECT-delivered the kindergarten learning program and when the ECT did not (including when the ECT was on planned leave, undertaking curriculum development, professional development, or on practical placement)
- a Workforce Plan that is reviewed at least annually and includes a range of strategies to attract and retain suitably qualified staff and to address planned and unplanned absences. Services must take reasonable steps to implement the Workforce Plan.

Working towards options

Until 31 December 2021, a person who is 'actively working towards' an ECT qualification may be counted as an ECT (and QKFS can be claimed) when:

- the person has completed 50 per cent of an approved ECT qualification (from the ACECQA list of approved ECT qualifications). A KPP must ensure they retain confirmation from the institute where the qualification is being undertaken, that the person has in fact completed 50 per cent of the qualification; and evidence to demonstrate the person is making satisfactory progress towards completion (e.g. academic transcript for each semester/teaching period)
- the person holds an approved diploma level qualification (from the ACECQA list of approved Diploma qualifications) and enrolls in and is actively working towards an approved ECT qualification (from the ACECQA list of approved ECT qualifications). A KPP must keep documentary evidence of the completed diploma qualification together with documentary evidence that the person is enrolled in an approved ECT qualification, has commenced the course and is making satisfactory progress towards completion (e.g. academic transcript for each semester/teaching period)
- the person holds current teacher registration/accreditation and a primary teaching qualification with at least a focus on children aged five to eight years old (e.g. a qualification with a focus on children aged three to eight or five to twelve) and is actively working towards an approved diploma level (or higher) education and care qualification.

The requirements for actively working towards an approved qualification are:

- being enrolled in a course for the qualification; and
- having commenced the course; and
- making satisfactory progress towards completion; and
- meeting the requirements to maintain enrolment.

Instances where the educator will not be considered to be ‘actively working towards’ an ECT qualification are if they:

- have not enrolled in any subjects for a semester/teaching period or more; and/or
- have deferred or withdrawn from all subjects in a semester/teaching period or more; and/or
- have consistently not successfully completed any subjects across two or more semesters/teaching periods.

An Approved Provider 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 (i.e. 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/teaching period and a record of subjects enrolled in for each semester/teaching period.

From 1 January 2020, the National Regulations require centre-based education and care services to have a second early childhood teacher (ECT) or other ‘suitably qualified person’ when 60 or more children under school age are attending.

Access further information about the changes to workforce requirements at <https://www.acecqa.gov.au/qualification-requirements/additional-staffing-requirement-1-january-2020>

Teacher absences

To qualify for QKFS funding, the following requirements must be met in addition to any requirements under the Education and Care Services National Law.

Unexpected/unplanned leave

If the ECT delivering the kindergarten program is ill or on unplanned leave (e.g. if the ECT has a medical emergency, a family member is unwell or there is a death in the family), KPPs must make every effort to engage another ECT to replace them. In all circumstances, staff must meet the requirements of the Education and Care Services National Law.

If this unexpected/unplanned leave is for 10 consecutive working days or less, and a qualified ECT cannot be recruited to deliver the kindergarten program, the KPP may engage an educator who meets the requirements of the Education and Care Services National Law, such as a diploma-qualified educator. A service can claim funding for this period, up to 10 days, if the absence was unexpected.

Planned or extended absences

If the ECT delivering the kindergarten program is on a planned or extended absence (e.g. a rostered day off, holidays, university placement, planned surgery, maternity leave), KPPs must make every effort to engage another ECT to replace them. A service will not be able to claim QKFS funding for the period when a qualified ECT is not delivering the kindergarten program, except if the ECT is on unexpected leave for up to 10 days.

long day care services

Long day care services must report zero enrolments via the QGrants claims process for the weeks when a qualified ECT is not delivering the kindergarten program.

kindergarten services

If a qualified ECT cannot be recruited to relieve for a period of more than 10 consecutive working days, a kindergarten service must advise their CGB.

ECT waivers

Services that have applied for and hold a temporary staffing waiver under the National Law are not eligible to claim QKFS funding for the period that a qualified ECT is not delivering the kindergarten program.

Where exceptional circumstances exist, a service may be able to claim QKFS funding when an ECT who is working towards completing an ACECQA-approved ECT qualification is undertaking compulsory practicum placement and is unable to deliver the kindergarten program for a combined total of up to 4 weeks (20 days) in the calendar year. In these instances, the Approved Provider must make an application to the Grants Management and Funding unit for approval prior to the ECT undertaking practicum placement.

Applications will be considered on a case by case basis and each applicant will need to clearly demonstrate that exceptional circumstances exist, including provision of sufficient evidence of the required practicum for the ECT (including the number of days), and that every effort to engage a relief ECT has been undertaken. The Approved Provider must also demonstrate that the practicum can only be undertaken at the identified time period and there are insufficient weeks remaining in the year for a service to claim its 40 weeks of a learning program.

2.5 Recordkeeping

All approved KPPs must:

- maintain up-to-date service records in support of funding claims, including evidence of the date of birth of eligible children, copies of Health Care Cards, Pension Cards, Veteran Affairs Cards or other government documentation confirming eligibility, including enrolment forms
- monitor the expiry dates of Health Care Cards and Pension Cards and adjust payments accordingly
- maintain up-to-date service records that demonstrate ongoing compliance with the QKFS eligibility criteria, including records of the qualifications of the teacher delivering the approved kindergarten learning program (both current and past teachers and those employed through staffing agencies), progression while studying towards a qualification and registration with the Queensland College of Teachers (where appropriate)
- maintain evidence of employment commencement and finish dates for the teacher delivering the approved kindergarten learning program (both current and past teachers)
- maintain up-to-date service records to demonstrate that the hours the kindergarten learning program is delivered by the kindergarten teacher meets the requirements for QKFS funding
- maintain up-to-date records of the number of and rationale for any kindergarten-aged children where the enrolment was cancelled by the service
- maintain up-to-date records of evidence of compulsory practicum undertaken by ECTs who are working towards completing an approved ECT qualification
- maintain a Workforce Plan that is reviewed at least annually and includes a range of strategies to attract and retain suitably qualified staff and to address planned and unplanned absences. Services must take reasonable steps to implement the Workforce Plan
- maintain up-to-date service records that show attendance of individual children in the kindergarten program
- maintain up-to-date service records that show the kindergarten program is delivered for 600 hours per year, that is, 15 hours per week for 40 weeks a year
- maintain up-to-date policies to address bullying and cyberbullying and support the implementation of the National Principles for Child Safe Organisations
- complete the annual Early Childhood Education and Care Services Census conducted by the Queensland Government
- maintain up-to-date information about the number of children:
 - receiving a Transition Statement; and
 - for whom the transition statement was generated using the online application from the QCAA portal; and
 - where parental consent was not provided for a transition statement to be shared via the QCAA application portal
- make records available for inspection by the department when requested, including program planning that evidences responsiveness to each child's strengths, challenges and learning and development needs.

Additional requirements for long day care and kindergarten services

long day care services

Long day care services must:

- maintain up-to-date records of principal office bearers, banking details and contact persons through the QGrants online portal
- provide information to ensure that the financial and data reporting requirements outlined in the Short Form Terms and Conditions are met
- provide email advice to QKFS.LDC@qed.qld.gov.au detailing any changes to the Authorised Officer. The Authorised Officer is 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 (ASIC) statement, Australian Charities and Not-for-Profit Commission (ACNC) statement, Office of the Registrar of Indigenous Corporations (ORIC) report, Trust Agreement or Annual General Meeting Minutes (executive committee member).

kindergarten services

Kindergarten services must:

- provide written advice to their CGB within 10 business days of any significant changes to the service, such as service name or address, banking details, principal office bearers, contact persons or key staff, or changes to current or potential financial status that could impact on financial viability and stability of the service.
- ensure data provided to their CGB is up to date and accurate
- provide information to their CGB about projected and actual enrolments and attendance.

2.6 Departmental monitoring, compliance and performance

Kindergarten funding is declared under the *Community Services Act 2007* (CSA).

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

On 6 March 2018, the Minister signed the Department of Education Funding Declaration (No. 1) 2018 which applies the CSA to funding provided under the kindergarten funding category. As such, the department's process to manage Approved Provider non-compliance or contraventions with these Requirements is based on either:

- the Short Form Terms and Conditions for Long Day Care providers; or
- the Service Agreement – Standard Terms for CGBs and services operated by Goodstart Early Learning.

In addition, the department may use the compliance process under the CSA.

The Short Form Terms and Conditions are available at the website <https://www.hpw.qld.gov.au/SiteCollectionDocuments/ShortFormTermsConditions.pdf> and the Service Agreement – Standard Terms are at https://www.hpw.qld.gov.au/__data/assets/pdf_file/0006/4020/updateserviceagreementstandardterms.pdf.

For serious concerns about a QKFS-funded entity (i.e. serious maladministration or fraud) or failure to comply with an information requirement notice, the department has recourse to the compliance, monitoring and enforcement processes set out under the CSA. At any time during the compliance monitoring and investigation process the department may request further information from the QKFS-funded service in order to assess whether the service has adequately complied with the QKFS Funding Requirements or remediated any previous incidences of non-compliance. Further investigation and a potential show cause process may be instigated by the department in this instance.

The department may undertake a show cause process to suspend or revoke approved KPP status at any time if the service fails to meet any of the eligibility criteria.

Misappropriation of funds

Approved Providers should be aware of their legal responsibilities and obligations under State and Commonwealth legislation. In addition to the department's requirements, there are statutory obligations for corporations and incorporated associations particularly in terms of financial management and accountability.

For incorporated committees of management, there are legal obligations under the *Associations Incorporation Act 1981* and the *Corporations Act 2001*.

If an Approved Provider believes funds have been misappropriated, they have a duty to act on this suspicion. An audit of relevant financial records should be organised and the person suspected of the misappropriation relieved of any financial responsibilities until the matter has been resolved. Any suspected misappropriation of government funds must be reported to the Queensland Police Service.

If the department becomes aware of misappropriation of government funds at a service, the department's Fraud and Corruption Control Framework will be applied (refer to <https://qed.qld.gov.au/publications/management-and-frameworks/fraud-and-corruption-control-framework>).

QKFS Assurance Review

The department conducts assurance reviews of QKFS-funded services to monitor ongoing performance against the funding requirements noted in the Short-Form Terms and Conditions, QKFS Funding Requirements and the CSA or other relevant legislation.

The department undertakes a range of assurance reviews, including targeted, desktop and full review processes with a site visit component. The type of assurance review process to be undertaken is determined using a risk-based framework. Visits undertaken by the department as part of an assurance review process can be announced or unannounced.

During a review process, department staff will request and review documentation that may include:

- current public liability insurance certificate and workers' compensation insurance documentation
- current fee structure for the service, including rates for the kindergarten program
- copies of documents that confirm the teacher/s (including relief teachers) holds or is actively working towards an approved ECT qualification (e.g. copies of qualifications, academic transcripts, letter from ACECQA, or other documentation from universities or training providers)
- details of any kindergarten teacher changes (i.e. commencement and cessation dates for each ECT)
- records and evidence of compulsory practicum undertaken by ECTs who are working towards completing an approved ECT qualification
- a Workforce Plan that is reviewed at least annually and includes a range of strategies to attract and retain suitably qualified staff and to address planned and unplanned absences, enrolment forms, registers of attendance and any associated attendance documents and policies. Services must be able to provide evidence that reasonable steps have been taken to implement the Workforce Plan
- information about children enrolled in the kindergarten program (e.g. copies of birth certificates and attendance information)
- confirmation and evidence of how the standard per child subsidy has been spent (e.g. receipts, invoices and ECT employment contracts)
- confirmation and evidence of how the QKFS Plus Kindy Support subsidy is applied for eligible children enrolled in the kindergarten program and confirmation that their full entitlement has been received (e.g. fee statements)
- confirmation and evidence of how the SEIFA subsidy is applied and passed on (e.g. fee structure/fee statements)
- confirmation and evidence of how the ARIA subsidy is applied and passed on (e.g. ECT employment contracts, invoices, or receipts)
- confirmation of kindergarten program delivery hours and how each child has received the required number of hours (e.g. the process utilised by the service to calculate how each child has received the required hours, staff rosters or kindergarten room routines)
- confirmation and evidence to demonstrate that transition statements have been prepared using the online application in the QCAA Portal for each child enrolled in the kindergarten learning program
- use of the kindy tick.

Non-compliance with the eligibility criteria

Evidence of compliance with all aspects of the QKFS Funding Requirements must be made available to the department when requested, as well as evident at the service delivery level either through the approved KPP or a centralised head office.

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

- the funding requirements have not been met;
- claiming anomalies have been identified; and/or
- subsidies have not been passed on or correctly applied.

This satisfies the requirements of the *Financial Accountability Act and Regulation 2009* underpinning the use of government funds.

Debt recovery

If a service provider has incurred a debt, the department will contact the service provider and the debt will be progressed to the department's Finance branch for immediate action. The department will not offset a debt against future QGrants claims. However, there may be an option for service providers to enter a repayment plan.

Assessment and rating performance (A&R)

Once the service is eligible to claim under the QKFS the service must maintain a rating of not less than Working Towards National Quality Standard.

If a service receives a rating of Significant Improvement Required (SIR) during an A&R process, the service must notify the Grants Management and Funding unit of the department within 10 working days. Services can contact the department via email at QKFS.LDC@qed.qld.gov.au. While the service holds a rating of SIR, it will not be eligible to receive QKFS funding. However, the service will still be required to submit nil claims through the QGrants claiming portal.

A service must cease to use the 'kindy tick' until they have achieved a rating of at least Working Towards National Quality Standard.

Please note, the department may undertake further investigation, and a potential show cause process to suspend or revoke the service's KPP status may be instigated.

Ceasing QKFS funding

When a service no longer offers an approved kindergarten program (e.g. if the service has a transfer of ownership or is no longer financially viable), notification should be provided to the Grants Support team at QKFS.LDC@qed.qld.gov.au. Early notification is important to enable the department to review the circumstances and provide support regarding the service provider's business decision.

In the event of cessation of funding, the service should return the Kindergarten Program Certificate to the department.

long day care services

Long day care services should contact the department prior to formally ceasing the program.

kindergarten services

Kindergarten services should contact their nominated CGB to notify prior to formally ceasing the program.

3 Additional requirements for central governing bodies and member kindergarten services

This section provides an overview of the QKFS for central governing bodies (CGBs) and kindergarten services.

It provides kindergarten services delivering an approved KPP with detailed information about:

- the CGB model
- funding overview
- recordkeeping, monitoring and review
- CGB and kindergarten service responsibilities.

3.1 Central governing body funding model

Background

The department introduced the central governing body (CGB) model as an effective way to assist community-based kindergartens to transition from the previous funding model for kindergarten services, that is, from the Department of Education Community Kindergarten Assistance Scheme (DECKAS), to the QKFS. The CGB model is intended to support the sustainability of kindergarten services in an efficient way by reducing red tape for services and administrative costs for government.

The role of the CGB is to distribute QKFS subsidies to kindergarten services, support their operations and, where relevant, provide volunteer management committees with professional development and advisory services.

CGBs are responsible for implementing sufficient and appropriate governance mechanisms to ensure QKFS funding is used by affiliates and branches for the purposes outlined in these Requirements. CGBs are required to:

- have a strong internal control environment and robust assurance processes to confirm the validity and accuracy of all QKFS enrolment data and claims submitted by services
- support volunteer management committee funding to deliver quality kindergarten programs
- provide an inclusive program across all services through a strong policy foundation and capability building
- maximise enrolments
- assist services in managing enrolment processes
- ensure that fees are not a barrier to participation by ensuring mechanisms are in place to assist with affordability including payment plans or Centrepay deductions.

CGB membership

Approved KPPs may apply to become a member of any CGB for which they meet the membership criteria. A kindergarten service will be asked to enter into a service agreement with their chosen CGB.

Find CGB contact details at www.qld.gov.au (search for 'Central Governing Bodies').

CGBs receive funding from the department to support their member kindergarten services in delivering a quality and affordable kindergarten learning program.

CGBs receive additional funding from the department to support volunteer management committees (VMC) in affiliated kindergarten services. Branch services operated by a CGB are out of scope of VMC funding.

Transferring membership

A kindergarten service can choose to transfer its membership from one CGB to another. The department's preferred approach is that the transfer occurs at the beginning of a semester.

As soon as a kindergarten service terminates their service agreement with their existing CGB, this CGB must notify the department. Once a kindergarten service has signed a service agreement with the new CGB, this CGB must provide the department with confirmation of the new membership. The department will then confirm the transfer date with the new and previous CGBs.

Transferring at the beginning of a semester

If the membership transfer occurs at the beginning of a semester, and the CGB is yet to make a claim for that period, the new kindergarten service can be added to that semester's forecast data spreadsheet by the department. The new CGB can then include the forecast data for that service, and funding for the service will then be included in the total claim amount for that CGB.

3.2 Funding overview

QKFS subsidies are allocated to CGBs by the department as a block grant to distribute to their kindergarten services for the provision of a kindergarten program. Funding is distributed to CGBs in accordance with their service agreement with the department.

NOTE:

Kindergarten services receiving the Real Funding Guarantee are only eligible to receive QKFS Plus Kindy Support.

Refer to page 48
for information
about Real Funding
Guarantee

Funding calculation

Funding is provided on a semester basis, in advance, using projected enrolments supplied by CGBs. CGBs receive funds for each kindergarten service delivering an approved kindergarten program. The funding that is payable to CGBs is calculated in accordance with QKFS rates, eligible subsidies and/or any eligible Real Funding Guarantee.

To calculate the funding amount, a forecast calculation spreadsheet will be sent to each CGB prior to the beginning of each semester.

Refer to page 48 for more information about Real Funding Guarantee

CGBs are required to complete and return the spreadsheet, providing the:

- number of kindergarten programs each kindergarten service delivers
- number of weeks each kindergarten service will deliver each of its programs
- start date of the service agreement with any new kindergarten services
- forecast eligible enrolments for each program
- forecast number of eligible QKFS Plus Kindy Support enrolments.

Where a kindergarten service delivers more than one approved kindergarten program across a standard week, and a child is enrolled for up to five days per week across two approved kindergarten programs, only one subsidy can be claimed for that child.

Once the department has confirmed the forecast data, it will use this data (along with the addition of remote area subsidies [ARIA] and low socio-economic subsidies [SEIFA] where applicable) to calculate the amount payable for the semester.

The department will confirm whether the forecast enrolment data is reasonable by:

- comparing the data for each service against the forecast enrolment data for the previous semester's enrolments in the same calendar year; and/or
- comparing the forecast data against the actual, reconciled data for the previous period.

If the department identifies that a service has provided significantly different data from the previous enrolment forecast or actual data, clarification of the forecast information may be requested.

The CGB is responsible for making a reasonable forecast of enrolments for their member services based on the service agreements held with these services.

Following discussion with the CGB regarding data submitted, the department may amend the amount of a forecast payment.

Funding reconciliation

At the end of each semester the department will supply each CGB with a reconciliation spreadsheet. CGBs are to complete the reconciliation spreadsheet by providing the following actual data for each kindergarten service, and return the spreadsheet to the department within 30 days:

- number of kindergarten programs per unit each member service delivered
- number of weeks or hours each member service delivered each of its units
- number of actual eligible full-time equivalent enrolments for each unit, including Aboriginal and/or Torres Strait Islander children
- QKFS Plus Kindy Support enrolments
- number of actual children who attended an approved kindergarten program
- number of qualified and 'working towards' ECTs
- any teacher absences over 10 consecutive days where the teacher has not been replaced by another teacher with approved early childhood teaching qualifications.

Once the department has confirmed the reconciliation data, it will calculate whether there has been an under or over disbursement of funding provided to the CGB (during forecast) for that period.

If the CGB has been underpaid for that semester, the department will aim to make payments via QGrants within 10 working days from the point of which the adjustment amount is agreed.

If the reconciliation indicates that a CGB has been overpaid for that semester, the department will raise an invoice for the CGB to repay the excess funding. The funding is to be repaid within 10 working days from the invoice date. If the forecast and reconciliation are processed at the same time, the outstanding amount will be automatically offset.

Once the reconciliation process is complete, no further adjustments for that semester will be made.

The reconciliation process will not delay the release of funds based on forecasts for the next semester.

Real Funding Guarantee

Kindergarten services that previously received funding under the Department of Education Community Kindergarten Assistance Scheme (DECKAS) are known as legacy kindergarten services. These services may be eligible to receive a Real Funding Guarantee (RFG). The RFG is a guaranteed minimum level of funding that recognises previous funding entitlements services received under DECKAS. The RFG is not indexed.

Legacy kindergarten services will continue to receive their RFG until eligible for increased funding under QKFS. The department will determine which rate is higher (either the RFG rate or the QKFS rate) and advise the CGB when the forecast calculation spreadsheet is returned.

CGBs are to support kindergarten services receiving a RFG to work towards receiving QKFS. Where a service has multiple units receiving a RFG, the eligible age cohort of kindergarten children across the units must be consolidated prior to establishing new units or enrolling three-year-old children in term 4. CGBs may consider earlier requests to enrol three-year-old children in services facing particularly difficult viability issues, on a case-by-case basis.

Scenarios that impact RFG

The following table explains the impact on RFG if a kindergarten program is closed, as opposed to temporarily suspended and recommenced at a later date.

Scenario	Impact on RFG
One unit, one program	
If a service closes the kindergarten program that is RFG funded.	The RFG ceases.
If a service temporarily suspends delivery of the kindergarten program that is RFG funded.	The RFG ceases.
One unit, two programs	
If a service operates two kindergarten programs that are RFG funded and elects to close one program.	The RFG is halved.
If a service operates two kindergarten programs that are RFG funded and elects to temporarily suspend delivery of one program.	The RFG is halved.
Other	
If an RFG-funded service transfers to another CGB.	The RFG transfers with the service and remains unchanged.
If an RFG-funded service changes from affiliate to branch member.	The RFG remains unchanged.
If a kindergarten service closes permanently.	The RFG ceases.
If a kindergarten service changes its delivery model to a long day care service.	The RFG ceases.

3.3 Monitoring and review

CGBs and kindergarten services are required to provide a range of data, as outlined in their service agreement with the department, to enable the department to monitor funding provided under QKFS.

All CGBs are required to submit bi-annual forecast enrolment data and reconciliation data to inform funding calculation and entitlements.

The department has the right to confirm the compliance of a CGB with their service agreement and with these funding requirements. The department also has the right to confirm the compliance of a CGB's member services with the eligibility criteria and with these funding requirements.

The department may undertake planned or unplanned assurance reviews which may include site visits to a CGB and/or its member services for the purpose of confirming compliance.

The department (or another party engaged by the department) has the right to conduct an audit of a CGB for the purposes of the department's data collection and monitoring activities. It can also examine accountability for the claiming and expenditure of government funds as identified in the service agreement.

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 CGB of any changes to reporting or the requirement to provide additional information.

3.4 Central governing body and kindergarten service responsibilities

CGB responsibilities	Kindergarten service responsibilities
Kindergarten program provider approval	
Ensure that government investment is directed to eligible kindergarten services, including a policy regarding funding distribution from CGBs to affiliate services (where relevant) to better support services to manage their cash- flows throughout the calendar year.	Use QKFS funding to deliver an approved kindergarten program that meets all program delivery requirements.
Act as kindergarten services’ primary contact for all matters relating to the delivery of their kindergarten programs.	N/A
Provide advice and support to kindergarten services to meet KPP eligibility criteria.	<p>Display their KPP approval certificate, the kindergarten program operating times and the name and qualifications of the ECT.</p> <p>Use the approved kindergarten program identifier, the ‘kindy tick’, in accordance with the Queensland Government Style Guide.</p>
Ensure reported forecast and actual enrolment data factor in any changes in service delivery.	Inform the CGB of changes to service delivery that affect the member service’s eligibility to meet the QKFS requirements or other matters identified in the service agreement with the CGB.
CGB membership	
<p>Disseminate information regarding the application process and criteria for membership (including details of any membership fee).</p> <p>Ensure the department is provided with a copy of this information prior to distribution.</p>	Provide written advice to the CGB within 10 business days of any significant changes to the service, such as: service name or address, banking details, principal office bearers, contact persons or key staff or changes to current or potential financial status that could impact on the financial viability and stability of the service.
Give an applicant written notice of their decision to accept or reject a membership application within 20 business days.	Discuss and agree membership requirements with the CGB.
Enter into a service agreement with each member service.	Comply with the requirements of their service agreement with the CGB.

CGB responsibilities	Kindergarten service responsibilities
CGB membership	
Maintain a policy that supports the transfer of member services to another CGB if required, including a process for transferring any outstanding funding entitlements.	N/A
Maintain a record of current member services.	Ensure data provided to the CGB is up to date and accurate.
Notify the department within 10 working days if a service's membership has either ceased or been terminated.	N/A
Program delivery	
Provide advice and support to assist member services to maximise the number of eligible-age children enrolled and to increase enrolments that represent the characteristics of individual communities.	Implement strategies to maximise the number of eligible-age children enrolled.
Provide advice and support (including resources and policies) to member services to enable the delivery of an inclusive quality education program for all children.	Ensure all children have equitable access to a kindergarten program.
Support services to implement an enrolment policy and processes that articulate how waiting and enrolment lists are managed.	Implement a clear enrolment policy defining the eligible-age cohort for each year of enrolment.
Assist services to support increased participation of children who may be experiencing vulnerability and/or disadvantage.	Establish and apply procedures for the inclusion of children with diverse needs and for managing the program, activities and physical environment to ensure they cater for all children.

CGB responsibilities	Kindergarten service responsibilities
Funding	
Maintain policies and procedures for administering funds to member services, including a policy regarding funding distribution from CGBs to affiliate services to better support services to manage their cash-flows throughout the calendar year.	N/A
Ensure information about the funding distribution model is available publicly.	N/A
Clearly identify and account for the funding provided by the department in its annual audited financial statements.	N/A
Ensure the member services' fee structure is not a barrier to access.	<p>Document and publish their fee structure. This should include a written statement about the fees to be charged and the payment process.</p> <p>Ensure the service's fee structure is not a barrier to access.</p> <p>Ensure the fee structure clearly demonstrates how the QKFS Plus Kindy Support and SEIFA Subsidy (if applicable) is applied to individual family's statement of fees.</p>
Notify families in advance of any changes to fee structures.	<p>Notify all parents and carers prior to the new fees taking affect and display the new fee structure at the service. Where possible, this information should be provided in languages and formats appropriate to the needs of families attending the service.</p> <p>CGB must notify the department as part of the semester forecast if fees change.</p>
Ensure reasonable steps are taken to minimise claims for kindergarten funding for children enrolled in more than one kindergarten program.	Take reasonable steps to ensure information provided to the CGB does not include children enrolled in more than one kindergarten program for the purposes of funding.
Work with member services to strengthen viability and sustainability.	N/A

CGB responsibilities	Kindergarten service responsibilities
Data collection, monitoring and reporting	
Provide data to the department to ensure that the financial and performance reporting requirements outlined in their service agreement are met.	Ensure accurate enrolment data is provided to the CGB.
Provide accurate and timely responses to any reasonable requests for data made by the department.	Provide information to CGBs about projected and actual enrolments.
<p>Establish policies and procedures for collecting and reporting information to the department regarding member kindergarten services, including information about:</p> <ul style="list-style-type: none"> • enrolments • demographic characteristics of children • eligibility for additional subsidies • fees. 	Provide accurate and timely responses to any reasonable requests made by the department e.g. a review of the service's kindergarten program.
<p>Provide information on the number of children per service:</p> <ul style="list-style-type: none"> • receiving a transition statement • for whom the transition statement was generated using the online application from the QCAA portal • where parental consent was not provided for a transition statement to be shared via the QCAA application portal. 	Ensure all children in the kindergarten program receive a transition statement and where parent/carer consent is provided create the transition statement using the online application from the QCAA portal.
<p>Provide the number of, and rationale for, any kindergarten-aged children per service where the enrolment was cancelled by the service. Supporting data is to include:</p> <ul style="list-style-type: none"> • date of enrolment • date of cancellation. 	Provide timely information to CGBs about the cancellation of a child's enrolment initiated by the service.

Appendices



Appendix 1: Programs and resources available to support inclusive kindergarten programs

A range of programs and resources are available to support approved service providers to deliver quality kindergarten programs including (but not limited to):

Creating universal access	Administrator	Service setting	
		long day care services	kindergarten services
<p>Queensland Kindergarten Funding Scheme (QKFS) which provides subsidies to support early childhood education and care services to provide affordable kindergarten learning programs.</p>	Queensland Government	✓	✓
Support for children with additional needs			
<p>Kindergarten Inclusion Support Scheme (KISS) assists kindergarten services with the inclusion of children with identified or suspected disability who require additional support to participate in a kindergarten program.</p> <p>For further information email: serk@ku.com.au or telephone (07) 3865 4780.</p>	Queensland Government	✗	✓
<p>Early Years Connect assists educators who work with children with disability and complex additional needs in Queensland early childhood education and care services. Professional development packages are available through the Early Years Connect website and are designed to support educators, as well as Governance Boards and Committee members. For further information telephone 1800 356 900 (toll free) or visit:</p> <p>https://earlychildhood.qld.gov.au/early-years/activities-and-resources/early-years-connect</p> <p>https://earlychildhood.qld.gov.au/early-years/activities-and-resources/disability-and-inclusion-resources</p>	Queensland Government	✓	✓
<p>The Inclusion Support Program (ISP) provides support to early childhood education and care services to build their capacity and capability to include children with additional needs in mainstream services.</p> <p>Each state and territory have an Inclusion Agency contracted to assist eligible services to build their capacity and capability to provide and embed inclusive practices in their delivery of early learning programs. KU Children's Services manage the Inclusion Agency in Queensland in partnership with Cairns and District Child Care Development Association Inc.</p> <p>Services can also apply to access Inclusion Development Funding to support a child to participate in a program.</p> <p>Commencing from 30 March 2020, the Australian Government now allows services that provide an approved kindergarten program funded by the Queensland Government to apply for Inclusion Support and Inclusion Development Funding for the hours in which Child Care Subsidy is being received. To access the most recent version of the ISP Guidelines, visit https://idfm.org.au/additional-educator/resources/2017/isp-guidelines. For further information telephone 1800 811 039 (toll free).</p>	Commonwealth Government	✓	✗


Creating universal access

	Administrator	Service setting	
		long day care services	kindergarten services
<p>Translating and Interpreting Service (TIS)</p> <p>Kindergarten services are able to access the Australia-wide service to support kindergarten participation from non-English speaking families. Interpreters can help kindergarten services to advise parents on enrolment, conduct parent-educator interviews, advise parents on kindergarten programs and activities, discuss education assessment with parents and advise parents on kindergarten-to-school transition.</p> <p>Services can visit the TIS National website at www.tisnational.gov.au, for the interpreter pre-booking form. Alternatively, services can phone 131 450 (toll free), from 8 am to 6 pm, Monday to Friday. Services should contact their CGB for more information on how to access TIS at no cost. CGBs should note that departmental contributions to support usage of TIS may be limited to the purposes noted above and subject to availability of funding.</p> <p>Long day care services should contact the Commonwealth's Inclusion Agency on 1800 811 039 for translating and interpreting support options.</p> <p>For resources translated into multiple languages, please visit https://earlychildhood.qld.gov.au/early-years/activities-and-resources/translated-versions</p>	Commonwealth and Queensland Government	✓	✓

Appendix 2: QKFS fast fact check against each eligibility criteria

Eligibility criteria	Considerations and impacts of delivery against the funding requirements
Criteria for service	
Child Care Subsidy (CCS)	<ul style="list-style-type: none"> ✓ Long day care services must have a current Child Care Subsidy (CCS) approval status. ✗ Kindergarten services must not be eligible for the CCS. ✓ Inform the QGrants team immediately if the Australian Government changes the service's CCS status.
Service approval	<ul style="list-style-type: none"> ✓ Hold a current Queensland service approval. ✓ Contact the QGrants team if you want to change funding models (i.e. long day care). ✓ Contact the Grants Management and Funding unit if significant (e.g. an urgent amendment or show cause) compliance actions are occurring at the service and would impact on the kindergarten room. ✓ Contact the department's Grants Management and Funding unit if the service receives a service rating of Significant Improvement Required (SIR) during an Assessment and Rating process (within 10 working days). QKFS claims still need to be submitted while the service has a SIR rating however no funding will be paid, and the service must cease using the 'kindy tick' until a rating of at least Working Towards National Quality Standard is achieved.
Enrolment	<ul style="list-style-type: none"> ✓ The enrolment policies and procedures prioritise access to ensure high priority children are given priority during the allocation of kindergarten placements. ✓ The enrolment form identifies families eligible for the QKFS Plus Kindy Support by respectfully asking families if they: <ul style="list-style-type: none"> • are Aboriginal and/or Torres Strait Islander • hold a Health Care Card, Veterans Affairs Card, Pension Card with Health Care Card entitlement, or other government document confirming eligibility • have three or more children, of the same age, enrolled in the same year • are enrolled in multiple QKFS programs, for example, "Is your child attending another service offering an approved kindergarten program? If yes, does the family agree for the service to claim QKFS for the child?"
Criteria for kindergarten children	
Age of children	<ul style="list-style-type: none"> ✓ Confirm eligible birth date in the year of enrolment using the department's date-of-birth span (four years old by 30 June). ✓ Claim QKFS for a child enrolled under the Delayed Entry and Exit policy. ✗ Ensure the child's date of birth from the room rolls is used (not their age) when calculating weekly claiming numbers (long day care services only). This will ensure services are only claiming for children of eligible age. ✗ Don't claim QKFS if a child attends for the three weeks prior to starting school.
QKFS Plus Kindy Support subsidy	<ul style="list-style-type: none"> ✓ Ensure the service has appropriate records for all children you have/intend to claim the QKFS Kindy Plus Support subsidy (see Subsidy section for details). ✓ Ensure the enrolment form gives families the opportunity to identify as Aboriginal and/or Torres Strait Islander. ✓ Ensure the full quarterly QKFS Plus Kindy Support subsidy amount is passed on to each eligible child's family, irrespective of how many days/weeks in the claiming period the eligible child was at the service.
Fees	<ul style="list-style-type: none"> ✓ Ensure the kindergarten program fee is not more than the daily fee charged for three-to- five-year-old children not accessing a kindergarten program. Consider the needs of the local community (low socio-economic, multicultural) when determining fees, including enrolment fees. ✓ Display kindergarten program fees. ✓ Ensure the fee structure clearly demonstrates how the QKFS Plus Kindy Support and SEIFA Subsidy (if applicable) is applied to an individual family's statement of fees.

Criteria for kindergarten program	
<p>The learning program duration</p>	<ul style="list-style-type: none"> ✓ Ensure each enrolled child claimed receives the learning program for 600 hours a year, or at least 15 hours a week for 40 weeks (long day care services only). ✓ Consider the operation of the long day care service separately from the delivery of a funded kindergarten learning program for the 600 hours per annum (at all times of the day including arrival and departure times and ECT non-contact periods) (long day care services only). ✓ Ensure learning program hours for each child are accurately calculated by referring to the table of activities which can be included/excluded, contained under the Learning Program Hours section. ✓ Ensure the learning program hours are accurately displayed and reflect the delivery of the learning program (not the ECT rostered or shift hours) (long day care services only). ✓ Consider the delivery of, and claiming for, the learning program during school holiday periods against claiming periods. Remember, the department only contributes for 40 weeks out of 52 weeks (long day care services only). ✓ Keep a record of the start dates for children who have commenced later for validation and confirmation for claiming (long day care services only). ✗ Don't claim QKFS for children who attend another kindy (enrolled elsewhere) unless it has been agreed by the parent that they will receive their hours at your service. ✗ Don't claim for children who attend the service one day a week as they will not meet the 600-hour requirement.
<p>Qualifications ACECQA determines ECT qualifications under the National Law. Visit www.acecqa.gov.au</p>	<ul style="list-style-type: none"> ✓ Ensure the learning program is delivered by a qualified ECT; not just written by or has access to an ECT. ✓ Ensure the ECT delivering the kindergarten program is eligible: <ul style="list-style-type: none"> • meets the ECT qualification requirements under the Law (including the various sections in the National Regulation that apply to the ECT qualifications) • the ECT qualification appears on ACECQA's approved list or an ACECQA assessment has been undertaken confirming equivalency as an ECT • the ECT holds a QKFS Teacher Recognition letter (and complies with any additional requirements in the letter) • the ECT 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) immediately before 1 January 2012 • the ECT holds teacher registration/accreditation; a primary teaching qualification; and an approved diploma level or higher education and care qualification published on ACECQA's qualification list • maintains current teacher registration, if this is a requirement under the Law. ✓ Keep copies of all documentation that: <ul style="list-style-type: none"> • show the ECT is eligible under the Law (i.e. awards, academic transcripts or letter from a university showing an early childhood major, ACECQA letter, QKFS Teacher Recognition letter, current teacher registration [if required], enrolment dates, start and finish dates) • confirm 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) • provide evidence for educators who are 'actively working towards' their qualification (i.e. academic transcripts, any other qualifications held and current teacher registration/accreditation if required). ✓ Monitor the progress of the ECT educator's study (obtain academic transcript at the beginning and end of each semester/teaching period that contain a record of subjects completed and subjects enrolled in). ✗ Don't claim QKFS if a 'studying towards' educator is not considered to be 'actively working towards' due to the following: <ul style="list-style-type: none"> • they have not enrolled in any subjects for a semester/teaching period or more; and/or • they have deferred or withdrawn from all subjects in a semester/teaching period or more; and/or • they have consistently not successfully completed all subjects across two or more semesters/teaching periods ✗ Don't claim QKFS if the service is operating under a temporary waiver for staffing (for the teacher) as an ECT is not present to deliver the program.

<p>Accredited curriculum</p>	<p>✓ Use the Queensland Kindergarten Learning Guideline or an alternative kindergarten learning guideline accredited by the Queensland Curriculum and Assessment Authority (QCAA).</p>
<p><i>Promote your kindergarten program</i></p> 	<p>✓ Use the kindy tick to help parents recognise the kindergarten program has been officially approved by the Queensland Government.</p>

Appendix 3: Kindergarten Inclusion Support Scheme (KISS) guiding principles

1. KISS Overview

CGBs are provided block grants from the department to administer KISS funding directly to their member services.

Please contact your nominated CGB for further information regarding the application and assessment process.

1.1 Purpose

The Queensland and Australian Governments are committed to ensuring all kindergarten-aged children have access to a quality early childhood education program in the year before school.

While all early childhood education and care (ECEC) services have a legal responsibility under the *Disability Discrimination Act 1992* (Commonwealth), kindergarten program providers are also required to comply with the *Disability Standards for Education 2005* (Commonwealth) and the *Human Rights Act 2019* to provide reasonable adjustments so children with a disability can enrol and participate in inclusive programs on the same basis as children without a disability, and be free from harassment and victimisation.

The purpose of the Kindergarten Inclusion Support Scheme (KISS) is to further build the capability of community-based kindergarten program providers to meet these requirements, by supporting children with additional needs, in particular, children with diagnosed or suspected disability to fully participate in a kindergarten program. KISS also focuses on:

- supporting early childhood educators to contribute to positive outcomes for children, as defined in the Queensland Kindergarten Learning Guideline (or similar)
- providing assistance to complement early childhood educator knowledge and skills, while acknowledging their expertise in supporting children's learning and development

- supporting early childhood educators to build their capability to develop and implement an inclusive program
- responding to the child's abilities and strengths, as well as their needs by supporting the kindergarten to enhance learning and development
- promoting collaboration between families and professionals
- recognising that early childhood educators require varying levels of additional support.

To deliver inclusive programs, educators must actively acknowledge their legal responsibility in decision-making, including policies, procedures and practices. They must demonstrate a willingness and capability to make reasonable adjustments to their practices and educational programs to ensure all children and families are included in the kindergarten community and can see their social, cultural and community context reflected in the learning program. Approved kindergarten program providers are required to have policies and procedures in place that promote inclusive practice and equality of opportunity for all children.

1.2 Identifying support needs early

Inclusion fosters a sense of belonging and accepts and respects individuality and diversity. Inclusive programs encourage and allow all children genuine opportunities to access and participate in kindergarten programs.

1.3 Early childhood frameworks and standards

Kindergarten programs are guided by state and national frameworks and standards which promote high quality, inclusive education and care for all children. These include:

- Queensland Kindergarten Learning Guidelines (QKLG)
- QKFS Funding Requirements
- Early Years Learning Framework

- National Quality Framework
- Disability Standards for Education.

The practice principles for learning and development identified in the QKLG underpin service delivery provided by early childhood professionals. These principles guide early childhood professionals to work together with children and families to achieve best outcomes for every child.

The intent is to ensure that:

- all children's rights and experiences are recognised and valued
- all children have equitable access to resources, participation and opportunities to demonstrate their learning and to value difference.

2. Educational Adjustment and Support

The outcome areas of the Early Years Learning Framework are used for identifying educational adjustments. These outcome areas align with the QKLG or other Queensland Curriculum and Assessment Authority (QCAA) accredited kindergarten guideline. The learning environment should be modified to capture adjustments made to the physical and temporal environments.

2.1 Individual Education Plan

It is the responsibility of educators to develop and implement an Individual Education Plan (IEP) or Education Support Plan (ESP) for all children including those with a diagnosed or suspected disability in the kindergarten program with the resources and support available (regardless of whether they receive KISS).

Educators are required to work with the contributors identified in the child's IEP or ESP to examine their current capability in providing an inclusive program.

2.2 Planning adjustments

Educators should consider the information they have about the child when determining the aspects of the program in which the child requires assistance. This includes the goals of the Early Childhood Development Program they may take part in and the goals identified for their participation in the kindergarten program.

Educators are required to determine the reasonable adjustments they have made or plan to make to their current program, routine, timetable and learning experiences to ensure they are offering an inclusive program.

In reflecting on the child's individual needs and the differentiated program to ensure it is inclusive, educators can identify any specific additional support required to maximise the child's access and participation in the education program.

Educators should always be aware of the adjustments (program and educator roles) that would be considered reasonable to support a child to actively participate in the program and benefit educationally.

It is important that educators acknowledge:

- when a child requires support in limited aspects of the program
- when a child can participate with prompts and specified routines
- when a child requires support during all aspects of the program.

3. Eligibility requirements and how to apply

3.1 Eligibility Criteria

Kindergarten services eligible for the KISS must be an approved kindergarten program provider or a legacy-funded service.

Appendix 4: Queensland Kindergarten Funding Scheme subsidies

The Queensland Kindergarten Funding Scheme (QKFS) supports approved kindergarten program providers with the cost of delivering the kindergarten program, and to help ensure the cost of kindergarten is not a barrier for families. There are various QKFS subsidies available.

Standard per child subsidy

Paid on a per-child basis for each eligible-age child enrolled (4 before 30 June in the year they are enrolled).

Can **only** be spent on the following:

- Quality and age-appropriate learning and development resources specifically for the kindergarten-age cohort.
- Improved conditions for the ECT delivering the kindergarten learning program (such as additional pay on top of their award wage, or the provision of additional paid annual leave).
- Fee reduction for the kindergarten-age cohort.
- Professional development for the ECT to assist them in delivering a kindergarten learning program (this must be at the tertiary level or delivered by an accredited organisation and relevant to a kindergarten learning program. For long day care services it cannot include any professional development relative to the operation of the service).
- Providing extra-curriculum activities (provided all children undertake the activity, the ECT is present and participating; and the ECT includes the activity as part of their curriculum).
- Learning resources for the ECT to enhance their delivery of a kindergarten learning program.

Remote area subsidy

A per-child loading on the standard subsidy, available to services operating in areas classified as remote and very remote based on ARIA.

Must be used to attract and retain qualified early childhood teachers in remote areas.

Low socio-economic subsidy

A per child loading on the standard subsidy, available to:

- long day care services operating in SEIFA 1 and 2 areas.
- kindergarten services operating in SEIFA 1, 2, 3 and 4 areas.

Must be used by the service to reduce out-of-pocket expenses for families with eligible children enrolled in the kindergarten program.

QKFS Plus kindy support subsidy

Provided to services to reduce out-of-pocket expenses for eligible families by providing access to low-cost or no-cost kindergarten programs.

Eligible families (including foster families):

- hold a current Australian Government Health Care Card (HCC); or
- hold a current Australian Government Pensioner Concession Card (automatic HCC entitlements); or
- hold a Department of Veterans' Affairs Gold Card or White Card; or
- has a child who is Aboriginal and/or Torres Strait Islander; or
- has three or more children of the same age, enrolled in the same year.

Appendix 5: Becoming an approved kindergarten program provider

To be eligible for the Queensland Kindergarten Funding Scheme (QKFS) subsidies, a service must be an approved kindergarten program provider (KPP). Follow this process to become an approved KPP.

<p>1 Check eligibility requirements</p>	<p>2 Register for QGrants</p>	<p>3 Lodge a KPP application on QGrants</p>	<p>4 Application is assessed</p>	<p>5 Applicant is advised of outcome</p>
<p>To be eligible for QKFS funding, the service and each child enrolled in the kindergarten program must meet certain eligibility criteria (refer to page 7 of the QKFS Funding Requirements).</p>	<p>QGrants is a Queensland Government online system for all service providers to apply for QKFS funding, and for long day care providers to claim quarterly funding.</p> <p>Download the QKFS Guide for QGrants for details on how to register.</p>	<p>Long day care services refer to the Applications for long day care guide.</p> <p>Kindergarten services refer to the Applications for sessional kindergartens guide.</p>	<p>Applications are assessed and approved based on the eligibility criteria. Information is also obtained from the regional office to confirm your service does not have outstanding compliance issues.</p>	<p>Successful applicants are advised in writing and provided an approval certificate and a range of materials to help promote the approved kindergarten program.</p> <p>Unsuccessful applicants are advised in writing of the reasons their application was not approved.</p>

Appendix 6: Example of applying both QKFS Plus and Australian Government Child Care Subsidy

Kindergarten-age child eligible for QKFS Plus attending an approved kindergarten program in a long day care service.

Family eligible for low-income health care card and QKFS Plus subsidy.

Nikki's child Courtney is four years old and is enrolled at her local long day care service three days a week. Courtney attends a total of 30 hours per week which includes 15 hours in an approved kindergarten program offered by the service.

To help offset the cost of care, Nikki is eligible for the maximum rate of Australian Government child care subsidy (CCS) as her family income is below the threshold for the maximum subsidy rate of 85%.

The long day care service is also a Queensland Government-approved kindergarten provider and receives subsidies from the Queensland Kindergarten Funding Scheme (QKFS) to help offset the cost of providing a teacher-led kindergarten program.

Nikki has an Australian Government health care card (low income eligibility) and is therefore eligible for additional fee support from the Queensland Government – the QKFS Plus subsidy – to ensure out-of-pocket costs are not a barrier to accessing a kindergarten program for her child.

Nikki's long day care service charges \$115 per day for a 10-hour session which equates to \$345 per week for Nikki before subsidies are deducted.

As the hourly rate charged is below the CCS hourly rate cap (currently \$12.20/hr), the CCS covers 85% of the cost. Note that 5% of the CCS payment is usually withheld and Nikki may be able to claim that back at the end of each financial year through her tax return. Based on this Nikki's out-of-pocket cost will be reduced to \$66.41 per week.

Nikki's cost to access the 15-hour kindergarten program is further reduced by the QKFS Plus subsidy. QKFS Plus is deducted from her fees after CCS is applied for the duration of the Kindy program (e.g. 40 weeks). In Nikki's case, the out-of-pocket cost for the 15-hour kindergarten program component is fully covered by the QKFS Plus subsidy.

Attends 3 days per week (30 hours per week)	Weekly cost – 40-week Kindy program (a)	Annual cost – 40-week Kindy program (a)
Fees	\$345.00	\$13,800.00
Less 95% of the Child Care Subsidy @85%	\$278.58	\$11,143.50
equals out of pocket cost	\$66.41	\$2,656.50
Cost of 15-Hour Kindy Program (50% the total cost)	\$33.20	\$1,328.25
less QKFS Plus subsidy (b)	\$33.75	\$1,350.00
Kindy Out of Pocket Cost	Nil	Nil

(a) weekly and annual cost are based on a 40-week Kindy program.

(b) assumes QKFS Plus is paid by the service equally over 40 weeks in a calendar year.

This means that Nikki will not incur any cost for her child Courtney to attend a 15-hour per week kindergarten program at her long day care service over a 40-week period. Note Nikki will need to pay for any hours attended in addition to the Kindy program hours.

CAVEAT: The details in this scenario are particular to the case shown. Out-of-pocket costs will vary according to the fees charged by a service, the hours enrolled, and CCS percentage subsidy which is determined by the income of the family. The CCS percentage is applied to the hourly fee up to a fee cap which is currently \$12.20 per hour – fees above this level will not be fully covered. An annual subsidy cap also applies based on family income (currently \$10,560 per annum based on minimum family income of \$189,390 – rates current as at 1 July 2020). Families are encouraged to check their CCS eligibility with Centrelink (<https://www.servicesaustralia.gov.au/individuals/services/centrelink/child-care-subsidy>) and confirm fees with their child care service.

