

Queensland Kindergarten Funding Governance and Assurance

Queensland Kindergarten Funding (QKF)

The Department of Education (the department) is committed to ensuring that the funding provided to the sector enables all eligible children to have a strong start through access to a quality kindergarten program. Free Kindy is 15 hours per week, or 30 hours per fortnight, for 40 weeks per year.

Governance

Approved Providers have overall responsibility to comply with the legislative provisions of the *Community Services Act 2007* (CSA), under which funding is granted for individual or multiple Long Day Care (LDC) services or through a Central Governing Body (CGB) for sessional kindergartens. Approved Providers should implement appropriate governance practices to meet these contractual obligations, including but not limited to:

- accurate submission of claims including agreement to the requirements contained within the Service Agreement, incorporating specified terms and conditions.
- compliance with the [QKF: Funding Category Guidelines](#) and the [QKF Essentials](#), including **all** child/service eligibility, spending rules and other operational requirements.
- reporting requirements (including provision of documentation to the department) relating to eligibility criteria, spending rules and operational requirements.

This is essential for initial application and ongoing submission of quarterly claims.

What is an assurance review?

Assurance, in this context, is referred to as appropriate actions to safeguard funding for the delivery of products or services. Assurance reviews will be scheduled periodically to assist the department, as the funding provider, to monitor the appropriation of funds in line with executed Service Agreements, guiding principles of the CSA, and obligations under the *Financial Accountability Act 2009*.

What reviews are conducted?

A variety of reviews across Queensland are conducted based on initial analyses of claims submitted and may include a review of one or more subsidies, eligibility criteria and/or operational requirements. This will enable essential coverage to drive consistent and accurate claims, with appropriate expenditure of subsidies.

Who is part of the review?

Authorised Officers will contact the Approved Provider to initiate the review process, requesting documentation for determining a services compliance with the eligibility criteria, spending rules and/or operational requirements. On occasions it may be appropriate to undertake a site visit as part of an assurance review. The process is summarised in the participating in an assurance review flow chart on page 4.

What is an Authorised Officer?

An Authorised Officer is appointed under the CSA to undertake certain functions relating to funding provided by the department including investigating, monitoring and ensuring compliance.

What are the powers of Authorised Officers?

Powers enable Authorised Officers to undertake prescribed functions to determine compliance, including requesting information/documentation and undertaking visits.

False or misleading information

It is imperative that accurate and up-to-date records are retained to confirm compliance and support submission of each kindergarten funding claim. These must be provided upon request. Under s48 and s49 of the CSA a person must not state, or give documentation, that they know is false or misleading.

What are the actions taken following an assurance review?

An *Outcome Report* will be provided, detailing the findings and any improvement strategies such as educational support/resources, or further actions to be taken including recovery of funds. Ongoing failure to comply may result in further compliance action with a potential consequence of suspending or ceasing funding.

Recovery of funding

Funds will be recovered in instances where the service does not meet the criteria/requirements and/or cannot provide evidence to demonstrate compliance, for example, no eligible Early Childhood Teacher (ECT) delivering the Approved Kindergarten Program (Program) or unable to demonstrate full expenditure of the Base Subsidy. These funds will be recovered as a debt owing to the department.

Assurance reviews in 2026 (based on 2025 claims)

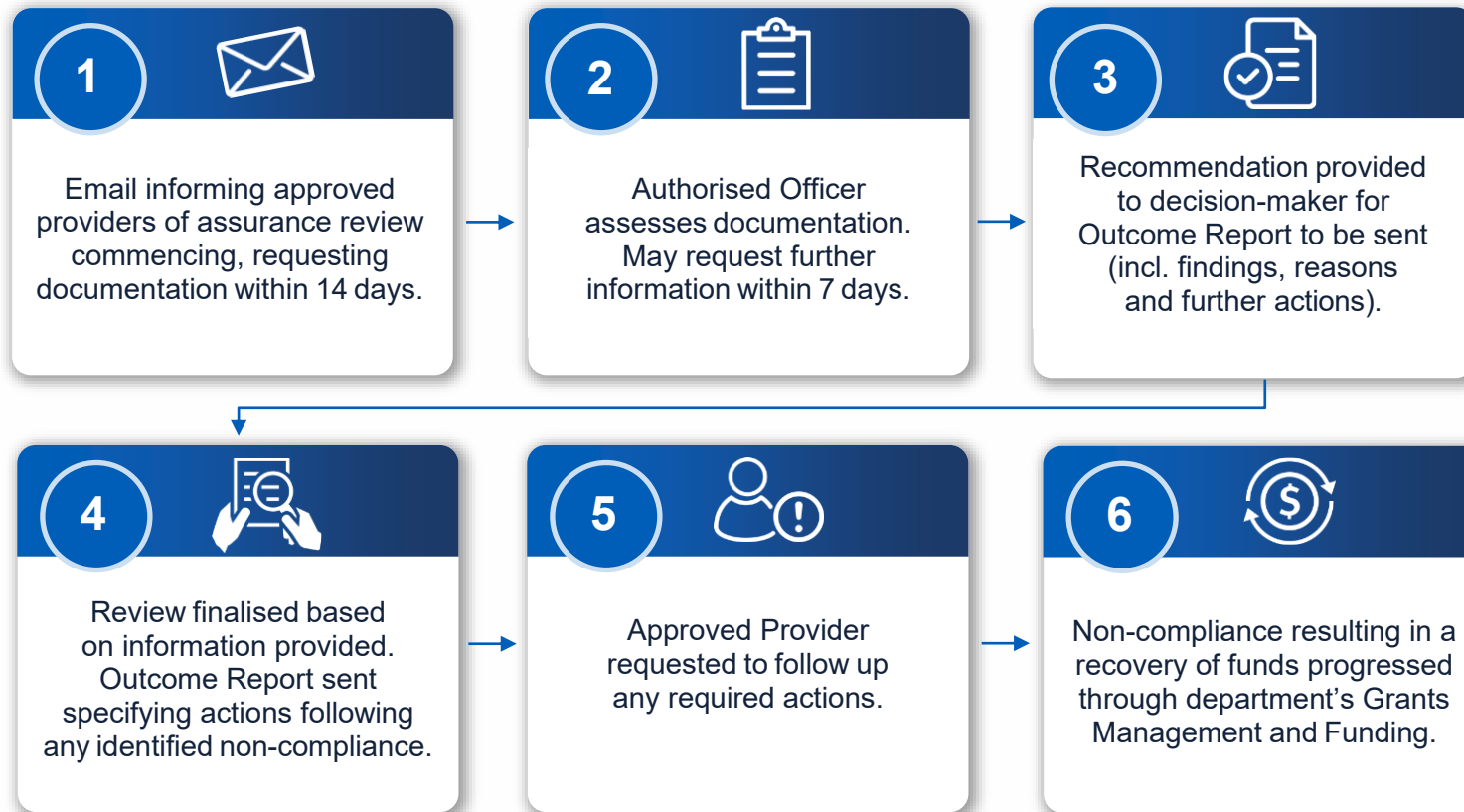
Approved Providers in receipt of kindergarten funding have an ongoing obligation to adhere to the Service Agreement, eligibility criteria, spending rules and operational requirements.

For assurance reviews on LDC services in 2026, there are four focus areas for the department outlined below ([Table 1](#)). These are based on previous trends, in ensuring ongoing compliance and appropriate application of QKF subsidies.

Table 1- 2026 Assurance Review Focus Areas

Base Subsidy	Early Childhood Teacher
<p>Base Subsidy <u>must</u> be used for the relevant kindergarten cohort enrolled <u>in the year for which the funding was claimed</u>, consisting of the following:</p> <ul style="list-style-type: none"> • Minimum 80%: Improved entitlements, learning resources and professional development for the ECTs and up to two diploma or higher qualified educators delivering the Program; AND • Maximum 20%: Children’s resources, extracurricular kindergarten activities and/or removing barriers to participation for children experiencing <i>vulnerability (as defined)</i>. <p>Learning resources for ECT/diploma or higher qualified educators are an acceptable use of funding, however, must not include resources or materials accessed by children; and should be distinct from program resources used by staff to support children’s learning, which is only acceptable under the 20% Base Subsidy component.</p> <p>Approved Providers should estimate their Base Subsidy amount at the start of each quarter/semester (based on forecast claims) and determine how funding will be allocated across that period for the eligible cohort.</p> <p>As Base Subsidy is provided to directly enhance the Program, general operational costs of the LDC are excluded (refer to pages 34/35 of the 2026 QKF Essentials for a <u>current</u> non-exhaustive list of exclusions).</p> <p>*Revised exclusions in the 2026 QKF Essentials include:</p> <ul style="list-style-type: none"> • payment of <u>additional</u> ECT programming/non-contact hours: capped at 5 hours (additional) per week, requiring a written agreement be retained. • increased clarity relating to the exclusion of staff wages. 	<p>Qualifications of the ECT should be confirmed prior to engagement to ensure eligibility for QKF funding; and retained on file. Approved ECT qualifications are listed on the Australian Children’s Education and Care Quality Authority website.</p> <p>The qualification awarded should be how it is listed on the approved list, including any additional conditions e.g. <i>the transcript must show the individual completed an Award Major in Early Childhood Education</i>.</p> <p>For ECTs working towards an approved qualification, this requires prior approval by the department for exceptional circumstances. The ECT must continue to comply with the working towards requirements, and it is extremely important to ensure regular up-to-date transcripts are retained showing all results and unit enrolments for each semester/trimester/teaching period. Instances where an educator will not be considered actively working towards include if they:</p> <ul style="list-style-type: none"> • have not enrolled in any subjects for one semester/ trimester/ teaching period or more, • have deferred or withdrawn from all subjects in one semester/ trimester/ teaching period or more, or • have not successfully completed any subjects across two or more semesters/ trimesters/ teaching periods. <p>During an assurance review, qualification documentation must be provided to the department on request to demonstrate ECT eligibility.</p> <p>Please note, the ECT requirements under the National Quality Framework differ to the requirements for funding purposes, in particular the ECT must be <u>delivering</u> the Program to be eligible to claim funding.</p>
Gap Fee Subsidy (Free Kindy)	Records
<p>Free Kindy covers the out-of-pocket component of the Program for 15 hours per week, or 30 hours per fortnight, for 40 weeks per year. Details that will be requested specific to a Free Kindy assurance review, include but are not limited to:</p> <ul style="list-style-type: none"> • a report from the relevant Child Care Subsidy System, which provides all Free Kindy funds that have been passed on to families based on the appropriate calculation of 15 hours per week, for a specified period; and • a sample of family fee statements, identifying Free Kindy payments and including all the required information as specified by the Commonwealth Government, e.g. hours, fee, and Child Care Subsidy component for each session. 	<p>Records demonstrating compliance are required to be provided upon the department’s request, including for the purposes of an assurance review. Effective processes should be implemented for accurate and easily identifiable record keeping.</p> <p>This includes, for example, recording each quarter/semester how the subsidies have been used, and retaining evidence of the spending in a dedicated kindergarten file (such as invoices/ receipts, employment contracts and payslips) along with qualification documentation for any ECTs and diploma-qualified or higher educators delivering the Program.</p>

Participating in an assurance review



Contacts and further information

Assurance Reviews: assurancereview@qed.qld.gov.au.

QKF Essentials and submitting claims through EdGrants: Phone: (07) 3035 2244 Email: kindyfundings@qed.qld.gov.au.

Kindy information, including Free Kindy: <https://earlychildhood.qld.gov.au/grants-and-funding/kindergarten-funding>.