

Queensland Kindergarten Funding Governance and Assurance

Queensland Kindergarten Funding (QKF)

The Department of Education (the department) is committed to ensuring that the funding provided enables all children to have a strong start through greater access to a quality kindergarten program and providing cost-of-living relief through Free Kindy for eligible children for 15 hours per week 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, strict adherence to:

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

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, which must be provided on 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 stopping 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, e.g., no eligible Early Childhood Teacher (ECT) delivering the Approved Kindergarten 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 2025 (based on 2024 claims)

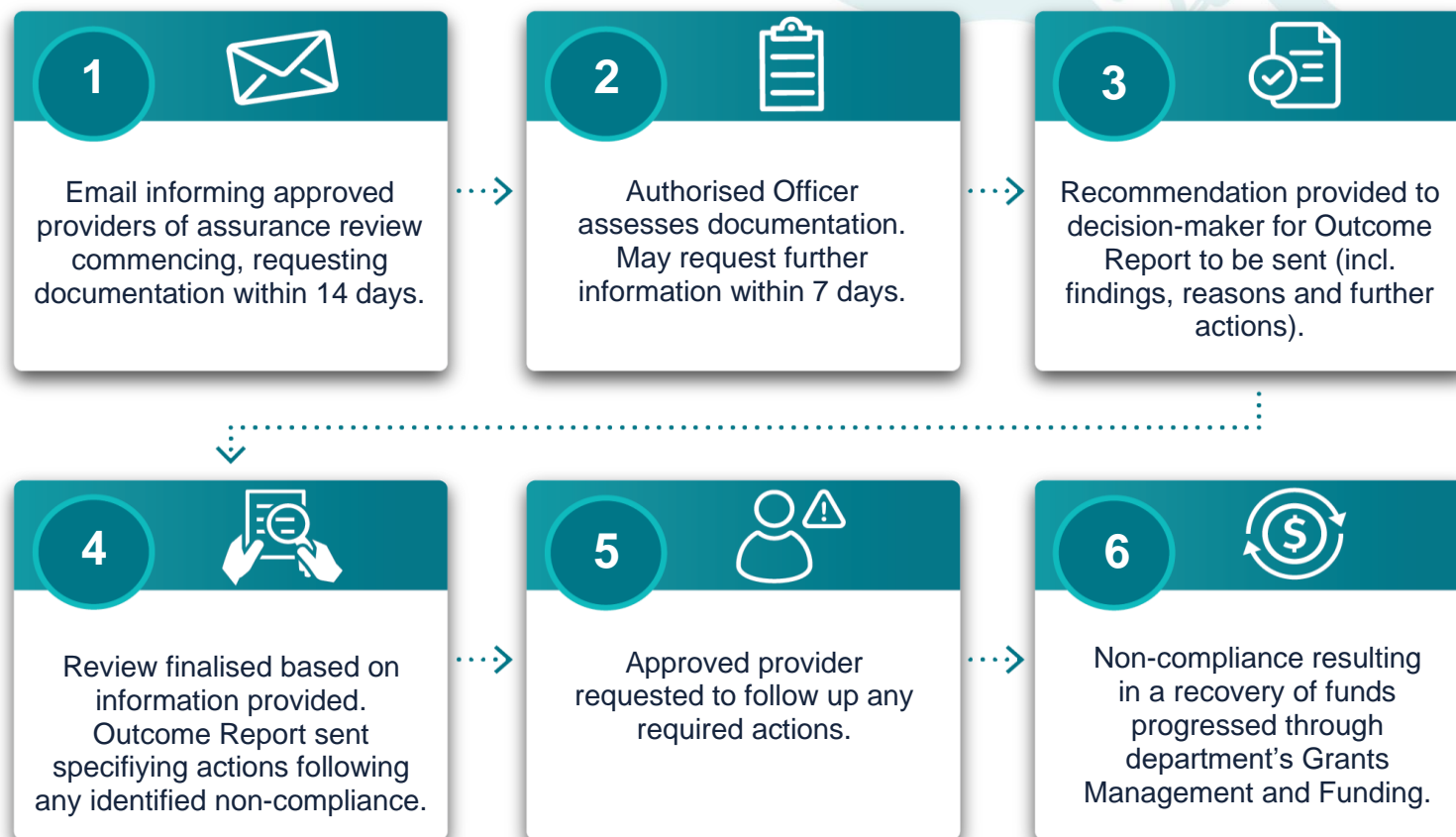
Approved Providers in receipt of kindergarten funding have an ongoing obligation to adhere to the Service Agreement, eligibility criteria, spending rules and operational requirements.

For assurance reviews on LDC services in 2025, 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- 2025 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 Approved Kindergarten Program; AND • Maximum 20%: Children's resources, extracurricular kindergarten activities and/or removing barriers to participation. <p>Approved Providers are encouraged at the start of each quarter/semester to approximate the amount of Base Subsidy to be received based forecast claims and determine how this funding will be best spent during each quarter/ semester for the eligible kindergarten cohort of children.</p> <p>Base Subsidy is specifically provided to directly enhance the Approved Kindergarten Program, therefore general operational costs of the LDC are excluded such as renovations, maintenance, utilities, furniture, general food/groceries, cleaning/hygiene products, service software programs/memberships and capital expenditure/improvements.</p> <p>Details that will be requested to evidence Base Subsidy expenditure as part of an assurance review, include but is not limited to:</p> <ul style="list-style-type: none"> • Employment contracts, pay slips, financial reports, receipts and invoices. 	<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 (noting state/territory specific provisions).</p> <p>The qualification awarded should be how it is listed on the approved list, including any additional conditions e.g., the transcript must show the individual completed an Award Major in Early Childhood Education.</p> <p>It is important to note that 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 kindergarten program to be eligible to claim funding.</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, retaining up-to-date transcripts showing all results and unit enrolments for each semester/teaching period. It is extremely important to ensure regular transcripts are obtained from the ECT and held on file, in case they leave the service and are no longer contactable.</p> <p>As part of an assurance review, qualification documentation <u>must</u> be readily available and provided to the department on request in order to demonstrate ECT eligibility.</p>
Gap Fee Subsidy (Free Kindy)	Records
<p>Free Kindy covers the out-of-pocket component of the kindergarten program for 15 hours per week for 40 weeks (600 hours) 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 on 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) along with qualification documentation for any ECTs and diploma-qualified or higher educators delivering the Approved Kindergarten Program.</p>

Participating in an assurance review



Contacts and further information

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

QKF Essentials and submitting claims through QGrants:  (07) 3035 2244.  kindyfunding@qed.qld.gov.au.

Kindy information, including Free Kindy:  <https://earlychildhood.qld.gov.au/kindy>