



Queensland Kindergarten Funding Essentials Long Day Care Services

Quick Reference Guide

This document is for quick reference only. Please see the **2025 Kindy Funding Essentials** on the Department's Early Childhood Education and Care website for full details of funding requirements.

August 2025

1. Free Kindy in Queensland

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

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

The 2025 Kindy Funding Essentials are available on the Department's Early Childhood Education and Care [website](#).

For more information contact the Grants Management and Funding team on:

Telephone: 07 3035 2244

Email: kindyfunding@qed.qld.gov.au

2. Qualifying for Queensland Kindergarten Funding

2.1 Opting in to provide Free Kindy

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



15 hours per week or
30 hours per fortnight



at least 40 weeks



up to 600 hours per year

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

Funding Threshold

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

Increasing fees

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

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

2.2 Per Capita Kindy Subsidy

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

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

2.3 Opting out

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

3. Service provider eligibility

3.1 Eligibility Requirements

To be eligible for and receive kindergarten Funding, a Long Day Care Service must have obtained Approved KPP status. To become an Approved KPP, Long Day Care Services must meet the following Eligibility Requirements.

Eligibility Requirements to become a KPP

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

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

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

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

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

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

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

Maintaining KPP status

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

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

Requirements to maintain Approved KPP status

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

4. Child eligibility

4.1 Eligible Children

Eligible age cohort

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

To check whether a child is of eligible age, enter their birthday into the [kindy eligible age calculator](#).

Delayed exit

The Department will provide Queensland Kindergarten Funding for a maximum of 2 years, inclusive of delayed exit. A child who has reached compulsory school age (6 years and 6 months by 30 June) is ineligible for Funding, even if it would be their first year in kindergarten.

Non-CCS children

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

Unvaccinated children

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

Children on visas

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

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

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

4.2 Non-Eligible Children

Non-eligible age cohort

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

Previous year kindergarten cohort

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

5. Managing enrolments

5.1 Eligible Children

Prioritising access

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

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

Enrolment in multiple programs at different services

Each Eligible Child can only access Funding for one Approved Kindergarten Program at a time. Where a child attends multiple Long Day Care Services, the service must support parent choice regarding which service receives the Queensland Kindergarten Funding.

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

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

Early entry to Prep

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

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

Enrolments in multiple programs at the same service

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

Cancellation of enrolment

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

5.2 Enrolment processes

Enrolment policies and procedures

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

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

Fees

Approved Providers are required to group additional levies and fees into the standard kindergarten fee to ensure that kindergarten will be free for Eligible Children. Planned incursions and excursions should be part of the educational program and built into the service delivery model and fee structure for the service. Families with an Australian Government Health Care Card should not be charged an enrolment fee to ensure that cost is not a barrier to participation in an Approved Kindergarten Program.

6. Delivery of an approved kindergarten program

6.1 Kindergarten program delivery

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

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

Program hours

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

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

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

Maintaining service delivery

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

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

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

Hours outside the kindergarten program

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

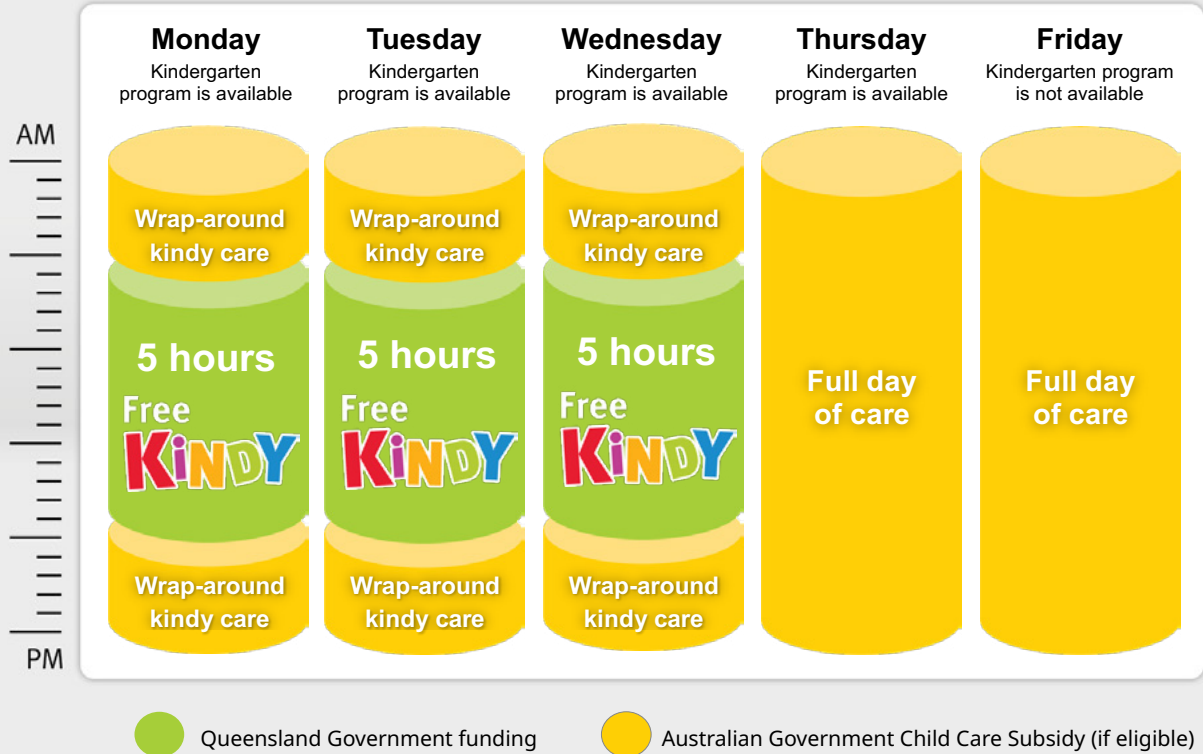
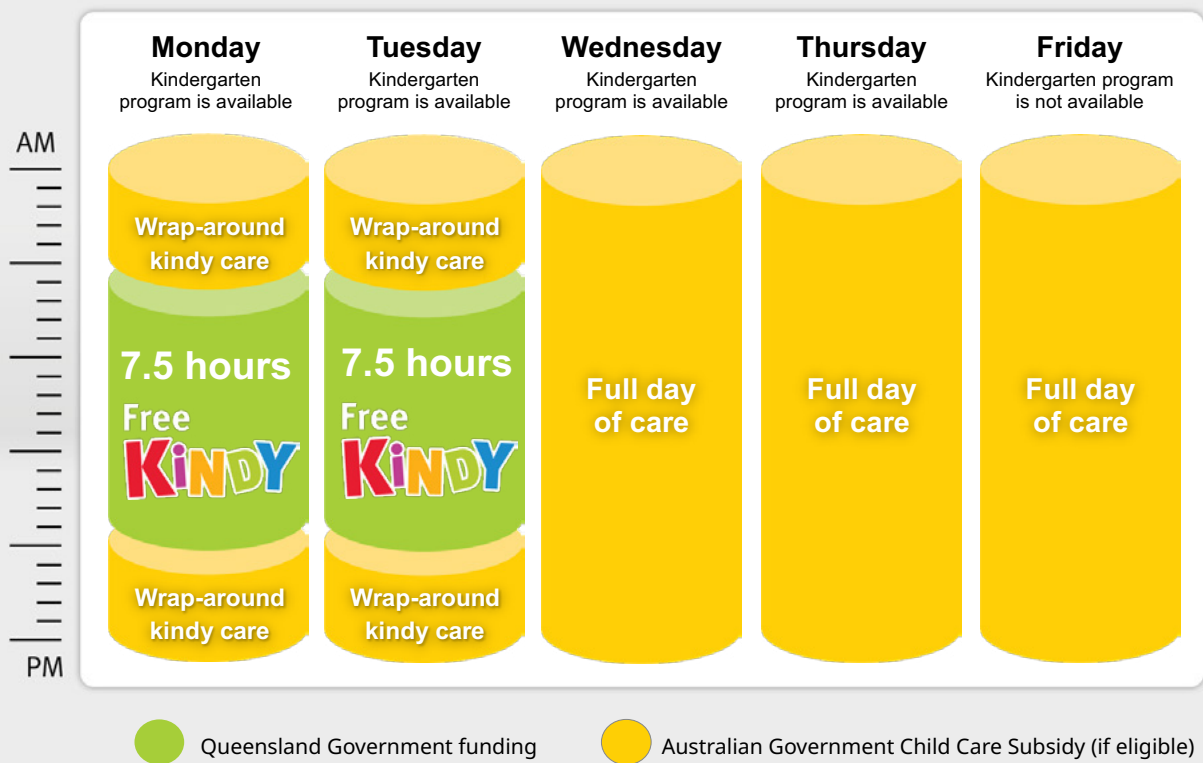
The kindergarten program component of the day is free and is the gap that families would normally pay after CCS.

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

Refer to the infographic on page 9 for examples of the application of Free Kindy and wraparound kindy care.

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

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



7. Managing ECTs

7.1 Qualifications

An Approved Kindergarten Program is to be delivered by an appropriately qualified ECT who has a teaching qualification recognised by the Australian Children's Education and Care Quality Authority (ACECQA).

Fully qualified ECTs

In Queensland, ECT qualifications for Funding align with the NQF. Teacher registration is encouraged, but it is not a requirement unless relevant to the individual staff member's qualification, or to the process of undertaking an alternative pathway to being recognised as an ECT.

Exceptional circumstances

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

Loss of an ECT

Where a Long Day Care Service loses an ECT and does not have any educators eligible for an exceptional circumstance, the service must notify the Department within 10 business days.

The Long Day Care Services can apply for a consecutive 60-day grace period to continue to claim Funding while they actively seek to attract, recruit and retain an ECT.

7.2 Contact and non-contact hours

An ECT can claim up to one hour per day of non-contact time as part of the Approved Kindergarten Program hours, which can be inclusive of programming time or the ECT's lunch break.

7.3 Absences

If the ECT delivering the Approved Kindergarten Program is on a planned or extended absence, the Approved Kindergarten Program should be planned around this absence.

If the ECT is ill or on unplanned leave, Long Day Care Services must make every effort to engage another ECT to replace them.

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

7.4 Workforce programs

Qualifications Pathways Program (QPP)

The QPP provides scholarships with wraparound supports to early childhood professionals to undertake further studies to upgrade qualifications.

Long Day Care Services having trouble with recruiting qualified ECTs or educators should work closely with the 9 QPP organisations and Kindy/Workforce Advisors to determine eligibility and opportunities.

Australian Government Paid Practicum Subsidy

The **Australian Government Paid Practicum Subsidy** provides Long Day Care Services with a wage supplement to give educators paid leave while undertaking their practicum, as part of an eligible diploma, bachelor or postgraduate qualification for up to 8 weeks per semester, per student (16 weeks per annum).

Early Childhood Practicum Placement Grant (ECPPG)

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

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

Paid Planning Days

The **Paid Planning Days** initiative provides financial support to approved Long Day Care Services to enable backfilling arrangements to cover eligible educators for their non-contact planning days. This initiative is designed to ensure educators have the necessary time to prepare high-quality educational programs without impacting their regular teaching responsibilities.

Early Childhood Guidance Program Pilot (ECGPP)

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

8. Kindergarten Funding

8.1 Free Kindy Funding

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

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

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

The remaining 20% can be spent on:

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

Gap Fee Subsidy is provided for each Eligible Child enrolled in an Approved Kindergarten Program and covers the parent fee component of the kindergarten program for 15 hours a week for 40 weeks, or 600 hours a year. The Gap Fee Subsidy is paid on top of other Subsidies to make kindergarten free.

* this should be undertaken in consultation with families.

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

Inclusion Ready Subsidy is provided to Long Day Care Services that have opted into Free Kindy to support inclusion of all Eligible Children in an Approved Kindergarten Program, irrespective of diversity of background or additional needs. Funding is provided to ensure all Eligible Children meaningfully participate in kindergarten on the same basis as their peers.

Services receiving the Per Capita Kindy Subsidy are not eligible for the Inclusion Ready Subsidy. The Inclusion Ready Subsidy is calculated non-cumulatively, based on the total number of Eligible Children enrolled in an Approved Kindergarten Program each quarter, up to the highest enrolment number for any single quarter.

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

Service Location Subsidy is provided to Long Day Care Services that have opted into Free Kindy where the service is located in an Eligible Remoteness Category using the Australian Bureau of Statistics remoteness measure at the SA2 geographic level.

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

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

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

8.2 Per Capita Kindy Subsidy

Where a Long Day Care Service's fees are higher than the Funding Threshold set by the Department, the Approved Provider is not eligible to opt into Free Kindy but is eligible for the Per Capita Kindy Subsidy, which will apply for each Eligible Child enrolled in an Approved Kindergarten Program.

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

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

Detailed subsidy spending rules and financial obligations are outlined in Section 8.3 of the 2025 Kindy Funding Essentials.

Subsidy amounts are provided at Appendix 4 of the 2025 Kindy Funding Essentials.

9. Claiming Queensland Kindergarten Funding

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

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

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

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

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

Subsidy payment

At the beginning of each quarter, Long Day Care Services will submit a forecast of child level data showing the Eligible Children enrolled in the Approved Kindergarten Program. The Department will pay all Subsidies, except for the Base Subsidy, in advance at the beginning of the quarter based on the submission of forecast enrolments.

Acquitting the subsidy

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

Claim adjustments

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

Transfer of service

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

Change of CCMS provider

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

10. Data collection and reporting

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

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

11. Governance and recordkeeping

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

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

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



12. Monitoring and compliance

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

12.1 Assurance Reviews

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

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

Non-compliance

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

Ceasing funding

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

12.2 Misappropriation of funds

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

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

For more information, please contact the Grants Management and Funding team on:

Telephone: 07 3035 2244

Email: kindyfundings@qed.qld.gov.au



