

Ready Reckoner

Subsidy spending rules for sessional kindergartens

Subsidy spending rules for Sessional Kindergartens that have opted into Free Kindy Funding are outlined below. Please see the [2025 Queensland Kindergarten Funding Essentials](#) on the Department's Early Childhood Education and Care website for full details of funding requirements.

Subsidy	Spending rules
Base Subsidy and Free Kindy	Inclusions
	<p>Operational costs directly related to the delivery of the Approved Kindergarten Program for Eligible Children.</p> <p>Offset Out-of-Pocket Costs for families for the Approved Kindergarten Program for 15 hours per week, 40 weeks per year or 30 hours per fortnight.</p> <p>Capital expenditure/improvements.</p> <p>Renovations, maintenance, and utilities (e.g. rates, water and electricity).</p> <p>Quality and age-appropriate resources specifically for Eligible Children. Examples include:</p> <ul style="list-style-type: none"> • art and craft materials • books, puzzles and board games • blocks and construction sets • mobile play equipment (e.g. trestles, planks and ladders) • natural learning materials • sports equipment • herb/vegetable garden and utensils • home corner and dress-ups • cooking experiences • cultural resources • electronic devices for the kindergarten group only. <p>Planned incursions, excursions and extracurricular kindergarten activities, provided all Eligible Children undertake the activity, the ECT is present and participating, and the ECT includes the activity as part of their curriculum, with no cost to families.</p> <p>Wages for ECTs, including any improved entitlements such as:</p> <ul style="list-style-type: none"> • additional pay on top of their award wage and on-costs (e.g. superannuation) • lump sum bonus paid directly to the ECT • additional paid annual leave and on-costs • payment of additional programming hours or non-contact times for the ECT (in addition to award entitlements for the ECT such as lunch break or programming time) and on-costs • professional development (delivered by an accredited training organisation that does not have the same ABN as the service) for the ECT specifically to assist them in delivering an Approved Kindergarten Program • learning resources for the ECT to enhance the delivery of an Approved Kindergarten Program.
	Exclusions
	<ul style="list-style-type: none"> • Service software programs and memberships • Celebrations including, catering, travel, venue hire and entertainment.

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Subsidy	Spending rules
Inclusion Ready Subsidy	Inclusions
	<p>Reduction of immediate local barriers affecting participation and attendance in an Approved Kindergarten Program.</p> <p>Ensuring Eligible Children with diverse or additional needs are provided with adjustments that are supplementary to the strategies and resources already available.</p> <p>Engaging in professional development to ensure ECTs are ready to support all Eligible Children and families to feel welcome, engaged and culturally safe.</p> <p>Support the transition into an Approved Kindergarten Program or Prep for Eligible Children with diverse or additional needs.</p> <p>The Subsidy may be used for:</p> <ul style="list-style-type: none"> • additional educators (e.g. time release/backfill for teaching team to connect with external organisations), including on-costs (e.g. superannuation) • programs (e.g. Breakfast Club) • resources (e.g. hats and bags for all kindergarten children, bus service for kindergarten children to access and participate in the Approved Kindergarten Program) • equipment • educational materials • professional development or specialist training • visiting partners or specialists (e.g. centre visits by allied health specialists or parent and child workshops) • visiting cultural advisors • visiting Elders • visiting interpreters or translators • removal of any barriers to participation for Eligible Children experiencing vulnerability.* <p>Expenditure of Inclusion Ready should be additional to the strategies and resources already available.</p>
	Exclusions
	<ul style="list-style-type: none"> • Costs not directly related to the delivery of the Approved Kindergarten Program for Eligible Children. • General operational costs of the Sessional Kindergarten.

*this should be undertaken in consultation with families.

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Subsidy	Spending rules
KISS	<p>Funding is designed to support educators to make reasonable adjustments for children with disability or suspected disability.</p> <p>Funding is designed specifically to provide equitable access to resources and opportunities for children with a disability or suspected (imputed) disability to meaningfully participate in the Approved Kindergarten Program.</p> <p>Services apply for specific Funding based on the required adjustment to enable the Eligible Child to access and participate alongside their similar-aged peers.</p> <p>When CGBs are assessing applications, they need to consider the service holistically, with consideration to the Inclusion Ready Subsidy, Kindy Uplift Funding, support available through KISS and other KISS applications.</p> <p>Expenditure should be additional to the strategies and resources already available.</p>

Subsidy	Spending rules
Service Location Subsidy	Inclusions
	<p>The ECT subsidy must only be used to attract and retain qualified ECTs, including:</p> <ul style="list-style-type: none"> • assisting the ECT with relocation costs • subsidising rent for the ECT • paying above award wages and on-costs (e.g. superannuation) • paying a bonus in addition to their wages • providing additional paid annual leave and on-costs • subsidising flights to and from the community to the ECT's home base • subsidising Visa sponsorship costs • accessing professional development (delivered by an accredited training organisation that does not have the same ABN as the service) for the ECT specifically to assist them in delivering an Approved Kindergarten Program • purchasing learning resources for the ECT to enhance their delivery of an Approved Kindergarten Program. <p>The Financial Viability Subsidy may only be used to offset the operational costs for delivery of the Approved Kindergarten Program at an eligible service. If the service wishes to use either of the Subsidies for any purpose other than the intent of each Subsidy, they must obtain approval from their CGB and the Department.</p>
	Exclusions
	<ul style="list-style-type: none"> • ECT award wages, including increases from multi-bargaining enterprise agreements.

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Subsidy	Spending rules
Kindy Uplift	Inclusions
	<p>Spent funds must be consistent with the identified priority areas and Kindy Uplift Plan that has been submitted and accepted by the Department, including:</p> <ul style="list-style-type: none"> necessary backfilling and out-of-hours wage remuneration to support the successful delivery of Kindy Uplift activities engaging professionals to provide capability development and support in identified aspects within the Kindy Uplift Plan for kindergarten-age learning and development paying wages and employing Specialist Staff to support ECTs and educators in responding to educational needs of the cohort (e.g. bicultural support workers, family support workers, cultural advisors, Elders in residence and early childhood experts/coaches) engaging with community partners and other supports to strengthen inclusive practice capability purchasing resources related to capability development where appropriately identified in the Kindy Uplift Plan attending conferences with content that aligns with the Kindy Uplift priority areas and correlates with complementary expenditure in the Kindy Uplift Plan in the same priority area. Services need to demonstrate what additional work extending on the conference will be undertaken to embed practice change. <p>If applicable, Sessional Kindergartens should utilise already funded initiatives and resources provided by the Department, such as the Kindergarten Inclusion Service and the Early Childhood Guidance Program Pilot. Kindy Uplift Funding can be used to complement and build on these where appropriately identified in the Kindy Uplift Plan.</p>
	Exclusions
	<p>Any costs not directly related to the delivery of the accepted Kindy Uplift Plan.</p> <p>Materials and resources that are not aligned to Kindy Uplift initiatives and activities.</p> <p>School readiness programs, checklists, screening, assessments or individualised child therapy.</p> <p>Individualised child-specific programs or bicultural support.</p> <p>'Stand-alone' IT applications or tools targeted at individual use by children.</p> <p>Use of Kindy Uplift Funds to support normal operational costs such as:</p> <ul style="list-style-type: none"> staffing required for normal operation obligations under the National Law compliance, management or financial related expenses expenses related to Assessment and Rating process prescribed/mandated training supplementary teachers and educators for daily planning.

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

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