

Queensland Kindergarten
Funding Scheme



Queensland Kindergarten Funding Scheme: **Funding Requirements**

Foreword

The Queensland Government is committed to ensuring all kindergarten-aged children have access to a quality early childhood education program in the year before school. The Queensland Kindergarten Funding Scheme (QKFS) was introduced in 2010 to support services with the cost of delivering an approved kindergarten program and to help ensure the cost of kindergarten was not a barrier for families.

An approved 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
- play based
- 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.

Kindergarten services must be a member of a central governing body (CGB) to receive funding under QKFS. CGBs support kindergarten member services with:

- volunteer management committee support
- providing an inclusive program
- maximising enrolments
- managing enrolment processes.

Approved kindergarten programs are required to comply with the QKFS Funding Requirements. As outlined in section 2.6, the Department of Education (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 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 vulnerable and disadvantaged families (Appendix 1)
- providing scholarships, subsidies and employment incentives to ensure availability of quality educators and to attract and retain the best and brightest to the profession
- delivering professional development for educators.

Please note these Funding Requirements are to be read in conjunction with the QKFS fact sheets available on the department's website.

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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 your 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>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 • offers each family their child's transition statement at the end of the kindy year • has a fee structure that is not a barrier to access by families. 	
<p>Must have a learning program that is:</p> <ul style="list-style-type: none"> • based on the Queensland Kindergarten Learning Guidelines (QKLG), or • an alternative kindergarten learning guideline accredited by the Queensland Curriculum and Assessment Authority. 	<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 must not be eligible for Child Care Subsidy payments on behalf of eligible families for the duration of the kindergarten program.</p>
<p>Refer to Section 3 from page 35 for further information about central governing bodies</p>	<p>If you are providing a kindergarten program in a kindergarten service (rather than in a long day care service) you must also be a member of an approved central governing body (CGB).</p>



b. Application assessment

Your application to become an approved KPP will be assessed and approved based on the eligibility criteria. In addition, information will be obtained from the regional offices to confirm your 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. In the case 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. Approved Providers can make an application at any time of the year.

NOTE:

If a service has been assessed by the department against the National Quality Standard, the service must have a rating of 'Working Towards National Quality Standard' (working towards) or higher in order to be eligible to receive QKFS funding.

Service providers should actively pursue a minimum rating of 'Meeting the National Quality Standard' for all quality areas of their service(s).

This is particularly important for:

Quality Area 1: Educational program and practice

Quality Area 4: Staffing arrangements

Quality Area 5: Relationships with children

Quality Area 7: Governance and leadership.



If a service receives a rating of Significant Improvement Required (SIR) during an assessment and rating process, after having received approval as a KPP, the service must notify the department. Any existing claims will be placed on hold until a rating of working towards or higher is achieved. Further investigation and a potential show cause process may be instigated by the department in this instance.

The department may place QKFS claims on hold, and/or suspend or revoke your approved KPP status at any time if the service fails to meet any of the eligibility criteria. If a KPP approval is suspended or revoked due to the outcome of the department's show cause process, the department will advise you in writing and will automatically cease funding the program. This action may result in the recoupment of funding already paid to the service.

c. Lodging an application

QGrants registration

Before applying to become an approved KPP, you 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
- the Commonwealth Government's Child Care Management System (CCMS), which is required to account for Child Care Subsidy funding.

Once registered for QGrants, you will be able to:

- manage your accounts
- approve access requests to your 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 your KPP application

Once registered with QGrants you can proceed to apply to become a KPP at any time of year.

Information about how to submit an application is provided in:

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

Please ensure you read the 'Before you start the application' section in the relevant guide for your service which outlines the documents you will need to have ready to complete your application, including the program delivery template.

For assistance with your application to become an approved KPP, or to claim QKFS payments, particularly for long day care services, contact the Kindergarten Funding 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.

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

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

To remain an approved KPP and remain eligible for QKFS subsidies, you 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

Subsidy	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).</p> <p>Younger children may participate in a kindergarten program where vacancies exist but are not eligible for QKFS subsidies.</p>	<p>Funding is specifically provided to support and enhance the delivery of the approved kindergarten learning program, such as the ongoing purchase of quality age-appropriate resources specifically for the kindergarten-age cohort.</p> <p>Funding may also be used to provide improved conditions for the early childhood teacher delivering the kindergarten learning program, such as payment of significantly above award wages or the provision of additional paid annual leave.</p> <p>No part of the standard subsidy is to be used generally across the service or to support the operation of the business, such as the purchase of learning resources for rooms other than the kindergarten room; payments of rates, electricity, tax, workers compensation, superannuation, assistant educator wages; or the purchase of cleaning products.</p>

You must be able to demonstrate to the department on an ongoing basis that this subsidy is being used to directly enhance the learning program for children at a service-delivery level, and that cost is not a barrier for eligible-age children enrolled at the service.

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



Kindergarten services can use part of the standard QKFS subsidy to purchase resources to support a child with identified or suspected disability, to supplement funding support for the child under the new Kindergarten Inclusion Support Scheme (KISS).

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

Subsidy	Purpose
<p>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>	<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 early childhood teaching qualification.

You 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.

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 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>For long day care services, there is a loading per eligible child of 25 per cent of the standard subsidy rate if you operate 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.</p> <p>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>For kindergarten services there is a loading per eligible child of:</p> <ul style="list-style-type: none"> 45 per cent of the standard subsidy rate if you operate within SEIFA 1 and 2 areas 30 per cent of the standard subsidy rate if you operate within SEIFA 3 and 4 areas. 	

You 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.

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

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>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, would be 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 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 requires services to apply all state-based subsidies to support families first, before calculating the Australian Government benefit on behalf of eligible families. Where the Child Care Subsidy (CCS) is being calculated with QKFS Plus Kindy Support, services are encouraged to explore all avenues to reduce or waive fees to families in line with the intent of the subsidy. The Australian Government has advised states and territories to apply CCS and state-based subsidies to continue to support families, on the same basis under the former Child Care Benefit and Child Care Rebate, and not increase out-of-pocket expenses for families.

The 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.

1.3 Claiming QKFS subsidies

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



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 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).

Refer to page 29
for information
about managing
teacher absences

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, any non-contact time the teacher receives (not including lunch break) 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, via email to QKFS.LDC@qed.qld.gov.au of any errors in their claim as soon as detected.

Funding availability will commence 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
- that the learning program offered:
 - was based on 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
 - was provided for four-year-old children in the year prior to Prep
 - was delivered by a qualified early childhood teacher.

Long day care services must also confirm that they agree with the Queensland Government's terms and conditions when completing a funding claim through QGrants. By confirming your agreement of these terms and conditions you acknowledge that the claims you have submitted are true and correct. These terms and conditions are available at:

www.hpw.qld.gov.au/SiteCollectionDocuments/ServiceAgreementShortForm.pdf

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 your next QGrants quarterly claim the outstanding amount will be reduced from your payment.

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



Kindergarten services

QKFS subsidies are allocated to central governing bodies (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.

Refer to section 3
from page 35 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
- record keeping
- deliver 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 11 for information on low socio-economic subsidies

Refer to page 12 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 stick 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. You must not use the 'kindy tick' to advertise your service before receiving approval. If your service does not continue to meet the eligibility criteria within the QKFS Funding Requirements or your service has not delivered an approved program under QKFS for a continuous period longer than three months, you must cease use of the 'kindy tick' until you commence delivering an approved kindergarten program under QKFS.

2.2 Managing enrolments

Managing enrolments is crucial to ensuring all members of the community 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*, and the *Queensland Anti-Discrimination Act 1991*, to provide inclusive programs to ensure all children can actively participate in an education program, including those who face barriers to participation.

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.

Refer to Appendix 1 on page 48 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, refer to the date of birth ready reckoner which aligns with the Queensland school system at <https://www.qld.gov.au/education/earlychildhood/programs/pages/age.html> or 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 in 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.

The department is funding a pilot to increase participation by refugee and asylum seeker children in early childhood programs.

The department is working with peak refugee settlement agencies, MDA Ltd and Access Community Services Limited to support families and remove barriers to participation in kindergarten. The peak agencies will support families to identify a kindergarten service and the department will work with the service to ensure that enrolment is at no cost to these families.

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.

You must clearly outline your fee structure for your kindergarten program to the parent, not including the QKFS subsidy.

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. However, should the family identify the child as Aboriginal and/or Torres Strait Islander, certain funding subsidies and supports are available. Families who identify in these areas do not have to accept the additional subsidy and supports.

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 12 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 vulnerable and disadvantaged children.

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*, and the *Queensland Anti-Discrimination Act 1991*
- 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 it to assess if it is 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.


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. However, 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.



Long day care services with concerns about financial viability should contact the department for advice on addressing their financial viability issues, which may include adjusting the program delivery model.



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, 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 your fee information, including structure and inclusions. This should include a written statement about the fees to be charged and the payment process. Kindergarten Program Statement of Fees templates are available online (search for 'Statement of Fees' on the department's ECEC website, <https://earlychildhood.qld.gov.au/funding-and-support/grants-tenders-and-funding/QKFS/statement-of-fees-requirements>)

- 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.



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



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 early childhood teacher (ECT) finalises transition statements in November, 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.

The key requirements include:

- parents/carers should be given a transition statement consent form by the ECT when they view and discuss their child's transition statement. With the transition statement and the consent form together, they can read about what they are consenting to, ask questions and provide informed consent
- by signing the consent form, parents and carers can consent to the statement being passed to the school by the ECT.

The department collects data on the completion of transition statements as part of the data collection in QGrants in December.

More information about transition statements is available at:

- Queensland Curriculum Assessment Authority website www.qcaa.qld.edu.au (search for 'Kindergarten curriculum' or 'Queensland Kindergarten Learning Guideline')
- Early Childhood Education and Care website <https://earlychildhood.qld.gov.au/early-years/transition-to-school> (search for 'Parent/carers consent form process')
- *The Early Years Count* website <http://earlyyearscount.earlychildhood.qld.gov.au> (select 'Starting school' from the More drop down menu)

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 weekly claiming data.

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 early childhood teacher (ECT). Lunch breaks taken by the ECT are included in the 15-hour requirement for kindergarten learning programs. However, **any other non-contact time is not included** (unless they are replaced by a qualified ECT). Examples of non-contact time include programming time, administration duties, undertaking educational leader responsibilities, backfilling for the director, and preparation time for upcoming assessment and rating visits. The ECT must be working directly with the children and delivering the kindergarten learning program at all times (excluding the lunch break).

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 available as this forms an essential part of the human resource recordkeeping component. Other evidence may also need to be 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
- emergency situations.

Refer to page 29 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 is 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.

Service providers should avoid, when possible, 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.

If the delivery of the kindergarten program is affected by a natural disaster, funding will continue, provided the enrolment of eligible children remains current.



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.

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
- ensure the program delivered is based on the Queensland Kindergarten Learning Guideline (QKLG) or an alternative kindergarten curriculum which is accredited by the Queensland Curriculum and Assessment Authority (QCAA).

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.

Evidence of the following must be retained by the service:

- confirmation that the teacher delivering the kindergarten learning program has an approved ECT qualification (this includes teachers who relieve during any periods of non-contact time)
- evidence confirming their qualification has been approved by ACECQA (refer to the ACECQA website for more information regarding qualifications)
- all relevant documentation that confirms the ECT's eligibility, dates of employment, learning delivery hours and planned and unplanned leave dates (for any early childhood teacher engaged by the service in the last 18 months)
- when the teacher delivered the kindergarten learning program and when the teacher did not.

Under the Education and Care Services National Law, in some circumstances a person who is 'actively working towards' an early childhood teaching qualification may be counted towards qualification requirements. In these cases the service is still able to obtain the subsidy if they keep the required evidence.

The requirements for actively working towards an approved qualification are:

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

Search for 'Actively working towards an approved qualification' on the ACECQA website (www.acecqa.gov.au) to learn more.

Working towards options

Until **1 January 2020**, a person who has completed 50 percent of an approved ECT qualification (from the ACECQA list of approved ECT qualifications) can be counted as an ECT. However, they must continue to meet the requirements for actively working towards a qualification. A KPP must ensure that they retain confirmation from the institute where the qualification is being undertaken that the student has in fact completed 50 percent of the qualification.

Until **1 January 2020**, if a 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 early childhood teacher qualification (from the ACECQA list of approved ECT qualifications) they can be counted as an ECT. A KPP must keep documentary evidence of the completed diploma qualification together with documentary evidence that the person is enrolled in an approved early childhood teacher qualification, has commenced the course and is making satisfactory progress towards completion (e.g. academic transcripts).

Until **1 January 2020**, teachers who hold teacher registration 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 3 to 8 or 5 to 12) are eligible to participate in the Early Childhood Teacher Bridging Program (the Bridging Program).

After the end of 2019, this transitional measure will cease. However, educators who have obtained this combination of qualifications **prior to the end of 2019** will continue to be recognised under this provision.

In addition to the end of these transitional arrangements, from 1 January 2020, the National Regulations will 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.

You are encouraged to access further information about the changes to workforce requirements at <https://www.acecqa.gov.au/qualification-requirements/additional-staffing-requirement-1-january-2020> and to begin to plan for any impacts for your organisation.

A KPP must keep evidence of the primary teaching qualification, teacher registration, and the approved diploma-level (or higher) qualification (from the ACECQA lists of approved qualifications) as well as evidence that they are making satisfactory progress towards completion of the qualification (e.g. academic transcripts).

As soon as a registered primary teacher enrolls and is studying towards their approved diploma-level qualification (or higher), they can start working in a service as an ECT.

If a KPP employs a teacher who is 'working towards' an approved ECT qualification, they must keep evidence to confirm that the teacher has:

- completed 50 per cent of an ECT qualification and is continuing to **make satisfactory progress** towards the completion of the qualification; or
- completed an approved diploma level qualification and are enrolled in an approved ECT qualification and continuing to **make satisfactory progress** towards completion of the qualification.
- in the case of a registered primary teacher undertaking the Bridging Program, that they are enrolled and continuing to **make satisfactory progress** towards completion of the qualification.

This will involve securing and retaining all relevant forms of evidence that will confirm the enrolment and completion of required degree units (e.g. retaining copies of academic transcripts for each semester as well as other relevant documentation from universities or training providers).

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 unexpected leave (e.g. if 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 must report zero enrolments via the QGrants claims process for the weeks when a qualified ECT is not delivering the kindergarten program.



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.

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 (exclusive of any non-contact time other than lunch breaks)
- 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
- complete the annual Early Childhood Education and Care Services Census conducted by the Queensland Government
- make records available for inspection by the department when requested
- give a written transition statement and the parent/carer consent form to the parents/ carers of each child enrolled in the program.



Additional requirements for long day care and kindergarten 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 Queensland Government 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, Trust Agreement or Annual General Meeting Minutes (executive committee member).

Kindergarten services must:

- provide written advice within 10 business days to their CGB 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.

2.6 Departmental monitoring, compliance and performance

KPP funding is declared to be funding granted under the *Community Services Act 2007* (CSA).

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

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 with these Requirements is based on remedies available under the Queensland Government Standard Terms and Conditions and the show cause process under the CSA.

The department will apply the remedies noted under Standard Terms and Conditions in the first instance, as required under the CSA, and apply the show cause process to address instances of serious non-compliance regarding QKFS funding.

In serious or ongoing cases of non-compliance by a QKFS funded entity (e.g. serious maladministration or fraud) 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 place QKFS claims on hold, and/or suspend or revoke your approved KPP status at any time if the service fails to meet any of the eligibility criteria.

The department will develop a fact sheet on the application of the show cause process which will be available in early 2019. The Early Childhood sector will be notified once the fact is published on the department's website.

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*.

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.

The department requires that any alleged misappropriation of funds related to funded kindergarten programs be managed under the DET Fraud and Corruption Control Framework. As part of this, any alleged fraudulent activities will be reported to the Queensland Police Service for investigation.

QKFS Service Review Program (SRP)

The department conducts service reviews of QKFS funded services to monitor ongoing performance against the funding requirements noted in the Queensland Government Terms and Conditions, QKFS Funding Requirements and the CSA.

Visits undertaken by the department as part of a QKFS service review process can be announced or unannounced. If the site visit is announced some advanced notice will be provided to the Approved Provider via email. The department also conducts Desktop Service Review processes on QKFS funded services. In a Desktop Service Review all information is requested via email.

During a review process, departmental staff will request and review documentation up to the previous 18 months, including the following:

- 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 holds an approved ECT qualification
- details of any kindergarten teacher changes for the previous 18 months and copies of their qualifications (i.e. commencement and cessation dates for each ECT)
- enrolment forms, registers of attendance and any associated attendance documents and policies
- information about children enrolled in the kindergarten program (e.g. copies of birth certificates and attendance information)

- confirmation of how the QKFS Plus Kindy Support subsidy is applied for relevant children enrolled in the kindergarten program and confirmation that their full entitlement has been received
- confirmation and evidence of how other subsidies such as SEIFA and ARIA are applied and passed on
- confirmation of kindergarten program delivery hours and how each child has received the required number of hours
- use of the kindy tick.

Non-compliance with the eligibility criteria

Evidence of compliance with all aspects of the QKFS Funding Requirements must be both, 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 where relevant.

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. A review process can take up to three months to finalise once all required information has been provided. Any service where claiming, or subsidy anomalies have been identified will be placed on a temporary hold against any QGrants claims until the review process is finalised.

Debt recovery

If a service provider has incurred a debt and the department is unable to offset this debt in QGrants as the provider is no longer approved to deliver a kindergarten program, the department will contact you in writing. If the Approved Provider does not respond to the department regarding the payment of this debt, the debt will be progressed to the department's Debt Recovery branch for immediate action.

Assessment and rating performance (A&R)

Once you are eligible to claim under the QKFS you 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 Kindergarten Funding team 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, no claims will be processed through the QGrants claiming portal for the period of time the SIR rating is held by the service.

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

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 Kindergarten Funding team. 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 should contact the department prior to formally ceasing the program.



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, the Department of Education Community Kindergarten Assistance Scheme (DECKAS), to the QKFS. The CGB model is intended to support the sustainability of the 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 also work collaboratively with other funded organisations to increase kindergarten participation within their kindergarten services, for example, Inclusion Works! is funded to deliver free specialised equipment and professional resources to eligible Queensland kindergarten services to enable programs to be more inclusive.

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 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.

Transferring during a semester

When a service transfers between CGBs during a semester, the department will:

- confirm the amount for which the kindergarten service was eligible, based on the actual enrolment data for the period of time it was with the former CGB
- confirm the amount paid to the former CGB based on forecast data for that service
- raise the recoupment in QGrants to be offset against the next CGB payment for the agreed outstanding amount or difference between the forecast payment and the actual entitlement.

Once the financial payment to the previous CGB has been reconciled, the department will consider the relationship between that CGB and the kindergarten service finalised.

The department will issue an out-of-cycle forecast spreadsheet to the new CGB for the purpose of collecting data to facilitate payment for the transferring service.

The department will calculate the forecast amount to be paid to the new CGB for the remainder of the semester. At the end of the semester the new CGB must confirm the actual enrolment data for the new service.

The department will use the actual enrolment data to calculate whether there has been an under or over disbursement of funding. Any additional payment or recoupment will be managed in the reconciliation process.

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.

CGBs have flexibility in the way they administer funding to their kindergarten services, in line with their particular business needs. It is important to note the amount of funding distributed to each individual member service must be consistent with the enrolments reported by the CGB for that service.

NOTE:

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

Refer to page 41
for information
about Real Funding
Guarantee

Funding calculation

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

Refer to page 41 for more information about 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. CGBs are required to complete and return the spreadsheet, providing the following data:

- 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
- actual eligible full time equivalent enrolments for each unit
- number of actual eligible QKFS Plus Kindy Support enrolments
- 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. If the invoice is not paid prior to processing the next CGB payment, 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.

Out-of-cycle payments

The department's primary goal is to process forecast enrolment funding prior to the commencement of each semester and to receive and reconcile actual enrolment data at the end of each semester. This ensures that QKFS funding promptly flows from CGBs to kindergarten services.

CGBs may submit a request to the department on behalf of a kindergarten service to provide forecast funding for a new service or to adjust forecasted enrolment numbers for an existing kindergarten service level.

These requests will be dealt with on a case-by-case basis by the department and will be processed as out-of-cycle adjustments.

The department will advise the CGB on the likely time to process out-of-cycle adjustments to enable the CGB to advise their kindergarten service. While the department will aim to process such requests in order of receipt, the department will prioritise based on assessment of the funding impact on both the CGB and the kindergarten service.

Refer to page 41
for information
about Real Funding
Guarantee



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. The Real Funding Guarantee is a guaranteed minimum level of funding that recognises previous funding entitlements services received under DECKAS. The Real Funding Guarantee was indexed annually until July 2013, in line with the state budget forecast wage/price index and the Consumer Price Index (CPI).

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

CGBs are encouraged to support a kindergarten service that receives a Real Funding Guarantee to work towards being eligible for increased funding under the QKFS. Services receiving the Real Funding Guarantee may accept enrolments from three-year-old children only when all efforts have been made to enrol eligible-age children. This should occur no earlier than three weeks before the end of term four each year. CGBs may consider earlier requests to enrol three-year-old children in services facing particularly difficult viability issues, on a case-by-case basis.

When a legacy kindergarten service transitions between CGBs, its Real Funding Guarantee transitions with it.

If a legacy kindergarten changes their service model to become a long day care service offering a kindergarten program, it loses its Real Funding Guarantee and will not regain it, even if it subsequently reverts to a kindergarten service model of delivery. This outcome will also occur if a service closes and subsequently reopens.

Such services will, however, be eligible to receive QKFS subsidy funding if they achieve the eligibility criteria for an approved kindergarten program.

Recalculating the Real Funding Guarantee

A CGB can apply for a recalculation of the Real Funding Guarantee paid to a member service if one of the following exceptional circumstances occurs:

- the member service appoints a teacher who meets the qualification requirements, or the existing staff member obtains the appropriate qualification. The Real Funding Guarantee will be recalculated to reflect the award level of the teacher. A recalculation under this circumstance is only applicable to services that employed an exempt teacher before December 2010. This circumstance can be applied once only for each eligible member service
- a permanent staff member takes leave or a secondment for a period of six months or longer. The Real Funding Guarantee can be recalculated and paid at either the existing Real Funding Guarantee rate or the salary rate of the temporary staff member (whichever is the higher). If the Real Funding Guarantee is recalculated to the higher rate, the guarantee will return to the previous rate upon the permanent staff member's return to the service
- a kindergarten program is discontinued, the Real Funding Guarantee will be adjusted to reflect the change in service delivery.

CGBs must notify the department in writing as soon as a member service which receives a Real Funding Guarantee ceases delivering a kindergarten program to eligible-aged children.

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 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 relevant service agreement.

The department reserves the right to amend the reporting requirements for data collection purposes. Where possible, the department will provide adequate advance notice of any changes to reporting to the CGB.

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.	Display their KPP approval certificate, the kindergarten program operating times and the name and qualifications of the ECT. Use the approved kindergarten program identifier, the 'kindy tick', in accordance with the Queensland Government Style Guide.
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	
Disseminate information regarding the application process and criteria for membership (including details of any membership fee). Ensure the department is provided with a copy of this information prior to distribution.	Provide written advice within 10 business days to the CGB 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 considered vulnerable and/or disadvantaged.	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 are 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.	Notify all parents prior to the new fees taking affect and display the new fee structure at the service.
Ensure reasonable steps are taken to minimise claims for kindergarten funding for children enrolled in more than one kindergarten program.	Ensure reasonable steps are taken 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.







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	 Kindergarten
Queensland Kindergarten Funding Scheme (QKFS) which provides subsidies to support early childhood education and care services to provide affordable kindergarten learning programs.	Queensland Government	✓	✓
Support for children with additional needs			
Kindergarten Inclusion Support Scheme (KISS) assists kindergarten services with the inclusion of children with identified or suspected disability that require additional support to participate in a kindergarten program. For further information email: serk@ku.com.au or telephone (07) 3865 4780.	Queensland Government	✗	✓
KU Children's Services is funded to deliver free, statewide access to specialised equipment and professional resources to eligible kindergarten services to make programs more inclusive.		✗	✓
Early Years Connect assists educators in relation to working with children with disability and complex additional needs in early childhood education and care services in Queensland. 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: www.earlychildhood.qld.gov.au/early-years/activities-and-resources/Early-Years-Connect		✓	✓
The Inclusion Support Programme (ISP) will provide support to early childhood education and care services to build their capacity and capability to include children with additional needs in mainstream services. Each state and territory has an Inclusion Agency contracted to assist eligible services to build their capacity and capability to provide and embed inclusive practice in their delivery of early learning programmes. KU Children's Services manage the Inclusion Agency in Queensland in partnership with Cairns and District Child Care Development Association Inc. Note: Long day care services that provide a state government funded kindergarten program (QKFS) are eligible to apply to access support from the ISP for the hours outside the period funded through the kindergarten program. For further information telephone 1800 811 039 (toll free) .	Commonwealth Government	✓	✗

Creating universal access	Administrator	Service setting	
		 Long day care	 Kindergarten
<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.</p> <p>Long day care services should contact the Commonwealth's Inclusion Agency on 1800 811 039 for translating and interpreting support options.</p>	Commonwealth and Queensland Governments		



Appendix 2: QKFS fast fact check against each eligibility criteria

Eligibility criteria	Considerations and impacts of your delivery against the funding requirements
Criteria for service	
<i>Child Care Subsidy (CCS)</i>	<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.
<i>Service approval</i>	<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 Service Review Program (SRP) team if significant (e.g. an urgent amendment or show cause) compliance actions are occurring at the service and would impact on the kindergarten room.
<i>Enrolment</i>	<ul style="list-style-type: none"> ✓ Your enrolment policies and procedures prioritise access to ensure high priority children are given priority during the allocation of kindergarten placements. ✓ Your 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 children enrolled in multiple QKFS programs, for example, is your child attending another service offering an
Criteria for kindergarten children	
<i>Age of children</i>	<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. ✗ Don't claim QKFS if a child receives an Australian Government Inclusion Support Subsidy within the period funded through the kindergarten program. ✗ Don't claim QKFS if a child attends for the three weeks prior to starting school.
<i>QKFS Plus Kindy Support subsidy</i>	<ul style="list-style-type: none"> ✓ Ensure your service has appropriate records for all children you have/intend to claim the QKFS Kindy Plus Support subsidy (see Subsidy section for details). ✓ Ensure your enrolment form gives families the opportunity to identify as Aboriginal and/or Torres Strait Islander.
<i>Fees</i>	<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 your fee structure clearly demonstrates how the QKFS Plus Kindy Support and SEIFA Subsidy (if applicable) is applied to individual families statement of fees.

Criteria for kindergarten program	
<p>The learning program duration</p>	<ul style="list-style-type: none"> ✓ Ensure each enrolled child 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). ✓ Consider how the delivery of the learning program is managed, identify any possible impacts and then match these to weekly claiming numbers. ✓ Consider the purpose of engaging the ECT to do open/close rosters as this may impact on each child receiving their 15 hours a week of the learning program (long day care services only). ✓ 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 include any non-contact time in the identification of the learning program delivery hours unless the ECT is replaced by another qualified ECT (e.g. programming time, administrative and/or educational leader duties, student practical placements, professional development, or backfilling other positions in the service [i.e. director]). ✗ Don't claim QKFS for children who attend another kindy (enrolled elsewhere) unless it has been agreed by the parent 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 an ECT, or the service has access to an ECT (only where access is permitted under the Education and Care Services National Law). ✓ Ensure the ECT delivering the kindergarten program meets ACECQA's key requirements: <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) • has a foundation in early childhood (major or specialisation); remember this may not be noted on the Award document maintains Queensland College of Teachers (QCT) registration, if this is a requirement under the Law ensure ECT suitability is applied exactly (confirmed against the ACECQA site prior to ECT appointment). ✓ 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, 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, programming) • provide evidence of enrolment for educators who are 'studying towards' their qualification, including those who are 50 per cent through the degree qualification or who hold a diploma- level qualification provide evidence the educator is 'actively working towards' their qualification (i.e. the semester's results). ✓ Monitor the progress of the ECT educator's study. ✗ Don't claim QKFS if your 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>	<ul style="list-style-type: none"> ✓ Use the Queensland Kindergarten Learning Guideline or an alternative kindergarten learning guideline accredited by the Queensland Curriculum and Assessment Authority (QCAA).
<p>Promote your kindergarten program</p> 	<ul style="list-style-type: none"> ✓ Use the kindy tick to help parents recognise your kindergarten program has been officially approved by the Queensland Government.

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.

Whilst 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) to provide reasonable adjustments so children with disability can enrol and participate in inclusive programs on the same basis as children without disability and 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 and 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 the families and professionals
- recognising that early childhood educators require varying levels of additional support.

To deliver inclusive programs, educators must actively acknowledge this legal responsibility in their 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 Queensland Kindergarten Learning Guideline 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 are in receipt of 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; and
- when a child requires support during all aspects of the program.

3. Eligibility Requirements

3.1 Who is eligible to apply for the KISS program?

Kindergarten services eligible for 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).

May be used to:

- support and enhance the delivery of the approved kindergarten learning program
- provide improved conditions for the early childhood teacher delivering the kindergarten learning program
- support a child with identified or suspected disability, to supplement funding support for the child under the Disability Inclusion Support for Queensland Kindergartens (DISQK).

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- 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.

