

# Queensland: Implementation Plan and Performance Report (Plan) - 2023

Preschool Reform agreement – 2022 to 2025

This Plan covers:

- the implementation activities for the period 1 January 2023 to 31 December 2023 (Tables 2 – 4);
- the performance report for the period 1 January 2023 to 31 December 2023 (Annex 1).

## PART 1: PRELIMINARIES

1. This Plan is a schedule to the Preschool Reform Agreement 2022 – 2025 (the Agreement) and should be read in conjunction with the Agreement. This Plan covers the period from 1 January 2023 to 31 December 2023.
2. The Agreement reaffirms a national commitment to provide universal access to, and improved participation by, children in quality preschool programs in the year before full-time school (YBFS), with a focus on Aboriginal and Torres Strait Islander children and disadvantaged children. These programs should be delivered in a manner that meets the needs of children, parents and communities at a cost which does not present a barrier to participation.
3. The objective of the Agreement is to facilitate children’s early learning and development and transition to school by maintaining universal access to quality preschool programs for all children, improving participation in preschool programs and maximising the benefit of the preschool year by improving outcomes for children.
4. The Agreement supports the delivery of 15 hours a week, or 600 hours a year of quality preschool programs, by a degree qualified early childhood teacher for all children, regardless of the setting in which programs are delivered, in the year before school.
5. The Agreement has a focus on improving preschool participation and outcomes including for Aboriginal and Torres Strait Islander children and disadvantaged children.
6. This Plan is the second of four annual implementation plans that build on each other to deliver the reforms outlined in the Agreement.

## PART 2: TERMS AND DEFINITIONS OF THIS PLAN

7. This Plan will commence as soon as it is agreed between the Commonwealth of Australia, represented by the Minister for Early Childhood Education, and the State of Queensland, represented by their Minister for Education.
8. As a schedule to the Agreement, the purpose of this Plan is to provide the public with an indication of how the State of Queensland demonstrates its capacity to achieve and deliver the outcomes of the Agreement.
9. This Plan will cease on completion of the final performance reporting and the processing of final payments against the performance benchmarks or milestones set out within it for 2023.
10. The Commonwealth Government Department of Education and central agencies will develop a new template for Implementation Plans from 2024 in consultation with states and territories (States). The Commonwealth will require new and additional information in accordance with the Agreement and the Federal Funding Agreements Principles from 2024.
11. This Plan may be varied by written agreement between the Commonwealth and the responsible State Minister.
12. The Parties to this Plan do not intend any of the provisions to be legally enforceable. However, that does not lessen the Parties' commitment to the Plan and its full implementation.
13. Queensland will use the Australian Bureau of Statistics Socio-Economic Indexes For Areas (SEIFA) measure of relative socio-economic disadvantage (IRSD) quintile 1 for the measure of children experiencing vulnerability and disadvantage. In Queensland, preschool programs include all approved kindergarten programs delivered by centre-based day care services, sessional kindergarten services, state delivered kindergarten in remote state schools and eKindy, the distance education program delivered by the Brisbane School of Distance Education.

## PART 3: FUNDING CONTRIBUTION

### Commonwealth Funding Contributions

14. The Commonwealth's estimated total financial contribution to the State of Queensland is set out in Tables 1a (program year) and 1b (financial year) of the Agreement.
15. However, the Commonwealth's financial contribution in individual program years is adjusted in accordance with the notes to Tables 1a and 1b of the Agreement. Consistent with the agreed adjustment process, the final amounts for 2023 are set out in **Table 1**.
16. **Table 1** does not include funding for children who repeat the YBFS. This funding will be calculated and paid in arrears per Appendix A.1 to the Agreement.
17. The Commonwealth contribution can only be moved between years with the agreement of the Commonwealth Minister. This would address extraordinary circumstances only and

details would be agreed in the context, noting Commonwealth Funding Follows Child requires funding is expended in the year for which it is provided.

**Table 1: 2023 Commonwealth financial contribution to the State of Queensland**

Category	Amount <sup>1</sup>
Estimated YBFS Financial Contribution	\$89,330,326 <sup>2</sup>
Adjustment to YBFS Estimated Financial Contribution	-\$1,161,606
Additional funding to maintain 2021 levels	\$nil
<b>Total Commonwealth financial contribution</b>	<b>\$88,168,720</b>

<sup>1</sup>Figures may not add due to rounding.

<sup>2</sup>Queensland original funding allocation provided in 2021 when the Agreement was finalised.

- 18. Table 2** should be used to show how the State of Queensland will use Commonwealth funding to meet the objectives of the Agreement. This may include strategies to facilitate preschool attendance by children in the year before full-time school.

Table 2: Program/activities objectives and outcomes

	Program/activity	Outputs	Objectives	Outcomes	Estimated Cth funds allocated
<b>Program year funding (Commonwealth Funding Follows Child)</b>					
1.	Contribute to: <ul style="list-style-type: none"> <li>Queensland Kindergarten Funding subsidies for Centre Based Day Care (CBDC) and Stand-alone Kindergarten; and</li> <li>State delivered kindergarten &amp; eKindy</li> </ul>	Enable early childhood teacher-led kindergarten programs that meet needs of families at a cost which is not a barrier to access across range of settings and types	To facilitate children's early learning and development and transition to school, by maintaining universal access to, and improving participation in, affordable, quality early childhood education programs for all children	All children, including vulnerable and disadvantaged children, have access to, and can participate in, an affordable, quality early childhood education program, regardless of whether programs are delivered through schools (non-government and government), standalone kindergartens or long day care centres.	\$81.2 million
2.	Contribute to: <ul style="list-style-type: none"> <li>Communications/Marketing of kindergarten</li> <li>Promote transition from home to Kindy to school</li> <li>Deadly Kindies program</li> <li>Playgroups/KindyLinQ</li> <li>eKindy pods</li> <li>Workforce initiatives</li> <li>Queensland Children's Hospital School – kindergarten sessions</li> </ul>	Raising awareness of the importance and value of participating in a quality kindergarten program. and to improve supply of early childhood teachers	Engage with families less likely or unable to engage with kindergarten programs Improve access to early childhood teachers for services	Targeted cohorts benefit from strategies, programs and/or actions that: <ul style="list-style-type: none"> <li>facilitate kindergarten transitions, enrolment and attendance; and/or</li> <li>promote the value of early childhood education programs, including kindergarten; and/or</li> <li>lift the quality of early childhood education programs and services; and/or</li> <li>improve children's outcomes; and/or</li> <li>positively contribute towards achieving the objectives and performance / reporting obligations under the Preschool Reform Agreement 2022-2025</li> </ul>	\$7.0 million
<b>Total all programs and activities</b>					\$88.2 million

The Queensland Kindergarten Funding (QKF) provides subsidies to approved kindergarten providers, that comply with the Kindergarten Essentials (<https://earlychildhood.qld.gov.au/funding-and-support/grants-tenders-and-funding/kindergarten-funding-for-queensland>).

The funding is to offset part of the cost to deliver approved kindergarten programs to eligible-age children by a qualified early childhood teacher for 600 hours per annum. Services that are eligible are predominantly stand-alone community kindergartens and centre-based day care services. Eligible services claim funding for each eligible child and report each quarter on children enrolled and attendance status.

The Department of Education directly funds and delivers the following kindergarten programs:

- State Delivered Kindergarten - in state schools located at least 40 kilometres by road from the nearest approved kindergarten, in a selected, discrete Aboriginal and Torres Strait Islander community or other selected communities where there have been barriers to accessing kindergarten;
- eKindy – through the Brisbane School of Distance Education; and
- Queensland Children’s Hospital School.

The Department fully funds the cost of these programs through appropriation and collects enrolment and attendance data.

The estimate of the allocation of Commonwealth funding is based on enrolments of children in approved kindergarten services receiving kindergarten subsidies in 2022 (annual early childhood census) and assume an increase in demand resulting from the implementation of funding reforms in 2023, particularly improvements in affordability likely to increase enrolments. Acquittal of actual Commonwealth Funding Follows the Child expenditure will be determined from actual enrolment claims made by approved kindergarten providers during 2023 through the Department’s QGrants system and from departmental records for enrolments in state delivered programs.

## State context and funding contributions

19. Context influencing the State of Queensland delivery of preschool and the States’ investment in preschool for 2023 is covered in this section.
  - a. Queensland has made substantial progress towards universal access to kindergarten, improving from the lowest baseline nationally of 29 per cent in 2008 to exceeding its overall participation targets since 2013.
  - b. From 2023, the Queensland Government will implement reforms to the way kindergarten is funded and delivered in Queensland, with an investment of \$1 billion over the next five years. The Government is committed to ensuring that all eligible-age children access a kindergarten program delivered by an early childhood teacher in the year before full-time school.
  - c. The focus of the reforms is a new funding scheme – Queensland Kindergarten Funding and other initiatives to improve access, affordability, inclusion and

educational outcomes, particularly by children experiencing vulnerability and disadvantage and for Aboriginal and Torres Strait Islander children.

- d. Kindergarten programs are predominantly provided by the non-government sector through 1515 centre based day care and 465 sessional kindergarten services.
- e. The Queensland Government delivers kindergarten programs only in circumstances where the market cannot viably deliver. In 2023, 136 Kindergarten programs (State Delivered Kindergarten) will be delivered in 118 remote state schools or their campuses, including 31 programs in discrete Aboriginal and Torres Trait Islander remote communities.
- f. A distance education program (eKindy) is offered for isolated children that cannot easily access a centre-based program through the Brisbane School of Distance Education. Children receiving medical treatment at the Queensland Children’s Hospital can also access kindergarten sessions through the Hospital School.
- g. Programs delivered directly by the Department of Education, such as State Delivered Kindergarten or eKindy, are predominantly offered at no cost to families with eligible children.
- h. The Queensland Government provides subsidies to approved kindergarten providers that meet eligibility criteria – for centre-based childcare services (CBDC)- at <https://earlychildhood.qld.gov.au/funding-and-support/grants-tenders-and-funding/childcare-funding-for-queensland/funding-essentials-for-long-day-care-providers> and for sessional kindergarten services at <https://earlychildhood.qld.gov.au/funding-and-support/grants-tenders-and-funding/childcare-funding-for-queensland/funding-essentials-for-sessional-kindergartens>
- i. The Queensland Kindergarten Funding provides a base per child subsidy to approved providers that enrol an eligible child in a kindergarten program delivered by an early childhood teacher (that meets ACECQA qualification requirements). The subsidy for sessional kindergartens not eligible for Australian Government Child Care Subsidy (CCS) is \$3,730 per child and \$1,874 per child for CBDC services eligible for CCS. The subsidy is provided to offset the costs of delivering the program, including teacher wages and program resource costs.
- j. Generally, parents/carers pay a contribution towards the cost of the kindergarten program with fees determined by approved providers. Targeted affordability subsidies are provided to reduce out-of-pocket costs for eligible children enrolled in approved CBDC and sessional kindergarten services.
- k. It is estimated that around 40,000 families will benefit from reductions in out-of-pocket costs, with up to 14,000 eligible for the Kindy Plus subsidy either receiving free or very low-cost kindergarten programs (600 hours).
- l. For sessional kindergartens, not eligible for CCS, these comprise:
  - i. the Kindy Plus subsidy for children experiencing vulnerability and disadvantage (for eligibility criteria refer

- <https://earlychildhood.qld.gov.au/early-years/kindergarten/what-does-kindy-cost>) which provides fee free access
- ii. the Kindy Family Tax Benefit subsidy, for families eligible for Family Tax Benefit Part A and/or Part B, of \$2,044 per annum.
  - iii. fee reduction of \$1,500 per annum for all children enrolled;
- m. For CBDC kindergartens, eligible for CCS, these comprise:
- i. Up to 75% of the base per child subsidy of \$1,874 can be allocated to reduce parent/carer fees and/or improve early childhood teacher pay and conditions;
  - ii. the Kindy Plus subsidy for children experiencing vulnerability and disadvantage (for eligibility criteria refer <https://earlychildhood.qld.gov.au/early-years/kindergarten/what-does-kindy-cost>) which provides a subsidy of \$1,409.50 per annum; and
  - iii. the Kindy Family Tax Benefit subsidy, for families eligible for Family Tax Benefit Part A and/or Part B, of \$500 per annum.
- n. Funding is provided to over 300 sessional kindergartens and CBDC services located in outer regional, remote and very remote areas (using Australian Bureau of Statistics remoteness measure) to assist with attraction and retention of early childhood teachers. Sessional kindergartens in these areas also receive funding to assist with financial viability, based on the same subsidy rates. The subsidies are \$382 per child in outer regional; \$995 per child in remote and \$1,436 per child in very remote areas. For CBDC the subsidies are \$374 per child in outer regional; \$974 per child in remote and \$1,405 per child in very remote areas. A minimum funding guarantee of 22 funded places is available where total preschool enrolments are less than 22.
- o. Inclusion Ready subsidies are provided to all approved kindergarten providers (\$154 per eligible enrolled child in CBDC services and \$158 per child in sessional kindergartens) to invest in improvements in inclusive practices and staff capability. Sessional kindergartens also can apply for funding to support the participation of children with a suspected diagnosis or with a diagnosis of a disability through the Kindergarten Inclusion Support Scheme.
- p. The Queensland Government provides funding to targeted services to improve educational outcomes for vulnerable and disadvantaged children. The program, Kindy Uplift, is provided to over 900 sessional and CBDC services that are identified by the Department of Education as having community characteristics that are predictive of educational disadvantage.
- q. Recognising that not all children enrol in a kindergarten program, the Government invests in a range of initiatives to promote participation in kindergarten particularly by vulnerable and disadvantaged and Aboriginal and Torres Strait Islander children.

- r. To promote the benefits of participating in approved kindergarten programs a range of programs are funded including:
- i. Comprehensive Kindy Counts and Kindy For All media and marketing campaign over the next five years
  - ii. Deadly Kindies program that promotes kindergarten participation with Aboriginal and Torres Strait Islander families and provides intensive support for families to enrol in kindergarten.
  - iii. Early Years Places are required to work with vulnerable families and promote the benefits of enrolling in kindergarten including operating playgroups.
  - iv. KindyLinQ is a targeted teacher-led supported playgroup offered at schools in identified vulnerable areas aiming to connect families to the early childhood sector and promote enrolment in kindergarten.
  - v. Kindergarten sessions offered to children undergoing long-term medical treatment at the Queensland Children’s Hospital School. This program is aimed at encouraging families to engage with early childhood education, or continue their kindergarten learning, while attending hospital.
  - vi. eKindy pods in selected locations provide children with the opportunity to socialise with their peers and complements the delivery of the eKindy distance kindergarten learning program.
  - vii. Transition support officers are allocated in regions and work with priority communities to facilitate transition from home to kindergarten to school.
- s. Queensland is expected to continue the longer-term trend towards strong population growth, underpinned by interstate and overseas migration. This coupled with the state’s large size and decentralised population adds to the cost and challenge of achieving and maintaining universal access to kindergarten.
- t. There are challenges in the planning, implementation and measurement of success of initiatives targeting kindergarten participation rates. Difficulty in obtaining accurate population estimates and projections of Indigenous families is acknowledged by the Australian Bureau of Statistics where figures are based on self-identification of Indigeneity by a population.

## Implementation Project Funding Contributions

20. This section will include a State’s summary of details of implementation project funding provided by the Commonwealth including funding amounts, purpose and the State’s progress in implementing the project to date. States will be required to provide details of how Implementation Project Funding will be used to deliver reforms, including key performance indicators (KPIs) and timing. Details will be captured at **Table 3**.



**Table 3: Overview of Implementation Project Funding for State of Queensland - Statement of Allocations (as per 2022 Implementation Plan)**

Implementation Project (details)	Commonwealth funding	Actions (incl. deliverables)	KPI	Timing (incl. delivery schedule)
Sector systems upgrades and support	\$2.5 million	Support Queensland community kindergartens to modify or introduce systems to manage kindergarten enrolment and attendance data, to align with arrangements under the PRA.	Community kindergartens transition to electronic data management systems Provision of high quality and robust enrolment and attendance data by CBDC and sessional kindergarten services	2022-2025
Queensland Government systems upgrades	\$3 million	Upgrades to Queensland's QGrants management system to satisfy new national data collection and reporting requirements	Collection of improved enrolment and attendance data	2022 - 2023
Data collection management	\$0.5 million	Support development and implementation of new national data reporting systems	Transition to new national data collection platform, once agreed and developed	2022 – 2025

21. Consistent with the terms of the Agreement, Commonwealth funding for Implementation Projects was provided as part of the first milestone payment of the Agreement, when the Commonwealth and State agreed the 2022 Implementation Plan.

## Risk Management

22. The State of Queensland will actively identify, monitor and manage the risks associated with delivering outcomes under the Agreement, such as through maintaining their own risk management plan.

## PART 4: REFORMS

23. As part of the Agreement, the State of Queensland and the Commonwealth agree to work collaboratively to implement reforms outlined in the Additional terms in the Agreement.

24. The actions that the State of Queensland will undertake to meet these commitments are detailed in **Table 4**.

Table 4: Planned Actions for the period 1 January 2023 to 31 December 2023 for the State of Queensland

Reform Element	Actions	Timing
<b>Reform Element One: Implement Commonwealth Funding Follows Child</b>		
Details of how the Commonwealth Funding Follows Child at the setting level will be implemented in the State.	Measures to be undertaken in 2023 <ul style="list-style-type: none"> <li>• Implement new Queensland Kindergarten Funding:               <ul style="list-style-type: none"> <li>○ Information sessions for services &amp; publication of Kindergarten Essentials on website</li> <li>○ Kindy Savings website for services and families to assess eligibility for affordability savings and ensure transparency of funding</li> <li>○ Kindy Counts and Kindy for All marketing campaign</li> <li>○ Provision of subsidies to approved providers with quarterly claims and provision of enrolment and attendance data for both sessional kindergartens and CBDC services</li> <li>○ Provision of funding to enable State Delivered Kindergarten and eKindy programs</li> <li>○ Implement system interface to allow services to claim and provide reporting data.</li> </ul> </li> <li>• Continue marketing campaigns and initiatives to raise awareness of benefits of participating in kindergarten (Deadly Kindies, Early Years Places, Playgroups, KindylinQ, eKindy pods, Hospital kindy sessions, transition support).</li> </ul>	Ongoing
<b>Reform Element Two: Implement a new national preschool attendance measure</b>		
Work to ready the State to measure preschool attendance in 2025 and provide baseline data to the Commonwealth in 2024.	Measures to be undertaken 2023 <ul style="list-style-type: none"> <li>• Implement software solutions to enable services to provide attendance data to Department of Education through a new QGrants solution.</li> </ul>	Ongoing
Strategies to facilitate participation in preschool by children in the YBFS. For strategies relating to Aboriginal and Torres Strait Islander children, consistent with the Closing the Gap agreement, engage those communities and/or representative bodies in the design process.	Measures to be undertaken 2023 <ul style="list-style-type: none"> <li>• Continue to implement Deadly Kindies and Intensive Support for Aboriginal and Torres Strait Islander children to participate in kindergarten.</li> </ul>	Ongoing

Reform Element	Actions	Timing
	<ul style="list-style-type: none"> <li>• Continue to implement supported playgroup programs, including KindyLinQ and support provided by regional transition officers and Early Years Places for vulnerable families to enrol in kindergarten</li> <li>• Media and marketing campaign under Kindy Counts and Kindy For All</li> <li>• Work with Aboriginal and Torres Strait Islander stakeholders to explore opportunities to encourage ownership / control of locally controlled early childhood services</li> <li>• Consult with Aboriginal and Torres Strait Islander stakeholders on development of ECEC initiatives.</li> <li>• Expansion to a further two schools and continued delivery of the State Delivered Kindergarten program in state schools located at least 40kms from the nearest kindergarten selected, in discrete Aboriginal and Torres Strait Islander communities, or other selected communities where there are barriers to accessing kindergarten.</li> <li>• Continue to offer eKindy pods to complement the eKindy distance education kindergarten learning program.</li> <li>• Investment in early childhood workforce initiatives aimed at improving attraction, retention and capability of Department of Education staff working in early childhood.</li> </ul>	
<b>Reform Element Three: Implement a new national preschool outcomes measure from 2025</b>		
Plans for how the State will work collaboratively with the Commonwealth to develop the preschool outcomes measure.	Measures to be undertaken 2023 <ul style="list-style-type: none"> <li>• Work collaboratively with the Commonwealth on the development of the Outcomes measure.</li> </ul>	Throughout 2023
<b>Reform Delivery/Implementation</b>		
State-specific data and implementation issues and strategies for how these will be overcome in the context of assessing performance under the Agreement.	Measures to be undertaken 2023 <ul style="list-style-type: none"> <li>• Work with other jurisdictions to explore ways to better measure disadvantage, participation by Aboriginal and Torres Strait Islander children and attendance in kindergarten programs.</li> </ul>	Throughout 2023

Reform Element	Actions	Timing
	<ul style="list-style-type: none"><li data-bbox="1086 263 1825 359">• Develop and implement system changes to the Department of Education OneSchool reporting system to improve attendance data collection in State Delivered Kindergarten.</li></ul>	

## PART 5: PERFORMANCE AND REPORTING ARRANGEMENTS

25. Part 5 sets out the performance and reporting arrangements for the State of Queensland for 2023.
26. The Commonwealth and State based collections or data sources and methodologies, agreed by both the Parties to this Plan, to measure progress against the performance milestones and benchmarks and targets in the Agreement, are set out in Part 5 of this Plan and Appendix B of the Agreement.
27. These data and performance specifications will be used to report State of Queensland performance, except for the supplementary data agreed by the Parties to this Plan.
28. Supplementary data reports must contain the following details for each Performance Indicator (PI) where the method is not consistent with the Early Childhood Education and Care Minimal Data Set (NMDS):
  - a. PI calculation description (numerator, denominator, computation, and presentation)
  - b. numerator information (collection name and population description)
  - c. denominator information (collection name and population description)
  - d. calculation notes (including any information about how the PI is calculated)
  - e. methodology
  - f. rationale for supplementary data and reporting (including any additional information to explain how and why the specifications for the supplementary data differ from the specifications in the NMDS).


### **Performance requirements, reporting and payment summary 2023**

29. Performance Reporting for 2023 will capture progress against planned actions undertaken by the State of Queensland as detailed at Table 4.
30. Performance results and reporting will be signed off by the Commonwealth Minister who will then inform the State of Queensland Minister of the outcome through an exchange of letters.


**Sign off**

31. The Parties have confirmed their commitment to this agreement as follows:

Signed for and on behalf of the State of Queensland by

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Signature  Date 30/3/2023  
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**The Honourable Grace MP**  
Minister for Education

Signed for and on behalf of the Commonwealth of Australia by

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Signature  Date 20/4/23  
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**The Hon Dr. Anne Aly MP**  
Minister for Early Childhood Education | Minister for Youth

**Annex 1 – Funding Follows Child Acquittals****Commonwealth Funding Follows Child acquittals (updated by 31 March 2024)**

Requirements for Commonwealth Funding Follows Child can be found in Appendix A to the PRA.

Examples of the types of program expenditure and subsidies that meet these requirements include:

- a. For enrolled children (in each setting):
  - i. Fee relief for families
  - ii. Provision of early childhood teachers to deliver preschool programs
  - iii. Quality improvements, including teacher recruitment and retention
  - iv. Program subsidies, including needs-based funding models or additional support
  
- b. For funding that cannot be attributed to an children enrolled in a quality preschool program:
  - i. Communication and outreach
  - ii. Enrolment and attendance strategies, particularly for Aboriginal and Torres Strait Islander children and disadvantaged children.
  - iii. Specialised programs, without which children would have no access to preschool programs, or programs that meet their individual needs

It is not the intention of Funding Follows the Child that per-child contributions are used to support:

- c. For enrolled children (in each setting):
  - i. Programs that cannot be attributed to settings
- d. For children who are not enrolled:
  - i. Universal program subsidies and fee relief for children enrolled in preschool programs.

States should provide an account of how FFC is allocated across settings and describe their approach or methodology to derive their calculation for the number of children in the YBFS within a particular setting. States should also provide some explanation of their method for estimating the YBFS population which is not yet participating in preschool.

To acquit funding by setting, states will need to complete Tables 1, 2 and 3 below and submit these to the Commonwealth by 31 March 2024.

In Table 1, States should set out the number of children that attended preschool in their YBFS in each setting as determined using the methodology outlined in their implementation plans. They should also include the total funding spent in each setting.

**Table 1. Summary of children and Commonwealth funding spent by setting**

Setting	Number of Children attending preschool in the YBFS	Total Commonwealth funding spent in setting
CBDC	State calculation of [n] children in YBFS counted against setting.	\$N.Nm
Stand-alone	State calculation of [n] children in YBFS counted against setting.	\$N.Nm
School-based preschool	State calculation of [n] children in YBFS counted against setting.	\$N.Nm
Total Commonwealth Funding spent in all settings		\$N.Nm

In Table 2, states should provide a summary of expenditure by program for initiatives that were undertaken to promote enrolment and attendance in preschool in reference to clause 7 of Appendix A. Again, this should reflect the methodology described in the State's implementation plan.

**Table 2. Summary of expenditure of Commonwealth funding not attributed to children in the YBFS enrolled in preschool (children in the YBFS who are not enrolled)**

Estimated number of children in the YBFS, for which funding cannot be attributed to children in in any setting	Total Commonwealth funding spent
State calculation of [n] children	\$N.Nm

In Table 3, States should acquit funding against programs outlined in Table 2 of Implementation Plans. Where a program runs across more than one setting, a row should be added for each setting. This table relates to clauses 6 and 7 of Appendix A which outline the purposes for which Commonwealth funding should be used.

**Table 3. Commonwealth funding by program and setting**

Item	Setting	Program description	Amount (\$)
<i>Auto #</i>	<i>e.g. School-based</i>	<i>Type a description of the program.</i>	<i>\$NNN,NNN</i>
1.	Choose an item.	Click or tap here to enter text.	\$0
			<b>\$ 0.00</b>

Additional funding to maintain 2021 levels is not required to be acquitted through this template. However, States may choose to acquit this funding in these tables if this cannot be separated. States may also choose to include state funding at their own discretion.



## Annex 2 – Progress Update

**Progress update on actions agreed in the Implementation Plan**

States reporting should provide updates on work agreed in Implementation Plans (Table 4) including implementation of attendance strategies in the following tables. The below table provides a template for the submission of this progress update.

**Table 1: Reporting on delivery of Planned Actions for 2023 (update by 31 March 2024)**

Element	Agreed Action	Progress Update
<b>Reform Element One: Implement Commonwealth Funding Follows Child</b>		
How Commonwealth funding follows child at the setting level will be implemented in the State	As per Table 4 in the Implementation Plan in 2023	A progress update on actions agreed at Table 4 provided in Annex 1
<b>Reform Element Two: Implement a new national preschool attendance measure</b>		
Work to ready the State to measure preschool attendance in 2025 and provide baseline data to the Commonwealth in 2024.	As per Table 4 in the Implementation Plan in 2023	A progress update on actions agreed at Table 4
Strategies to facilitate participation in preschool by children in the year before full-time school. For strategies relating to Aboriginal and Torres Strait Islander children, consistent with the Closing the Gap agreement, engage those communities and/or representative bodies in the design process.	As per Table 4 in the Implementation Plan in 2023	A progress update on actions agreed at Table 4
<b>Reform Element Three: Implement a new national preschool outcomes measure from 2025</b>		
Plans for how the State will work collaboratively with the Commonwealth to develop the preschool outcomes measure.	As per Table 4 in the Implementation Plan in 2023	A progress update on actions agreed at Table 4
<b>Reform Delivery/Implementation</b>		
State-specific data and implementation issues and strategies for how these will be overcome in the context of assessing performance under the Agreement.	As per Table 4 in the Implementation Plan in 2023	A progress update on actions agreed at Table 4