

# Queensland: Implementation Plan and Performance Report (Plan) - 2024

Preschool Reform Agreement – 2022 to 2025

This Plan covers:

- the implementation activities for the period 1 January 2024 to 31 December 2024 (Tables 2 – 4);
- the performance report for the period 1 January 2024 to 31 December 2024 (Annex 1 and 2).

## 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 2024 to 31 December 2024.
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 third 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 2024.
10. The Commonwealth Government Department of Education and central agencies will develop a new template for Implementation Plans from 2025 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 2025.
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.

## PART 3: FUNDING CONTRIBUTION

### Commonwealth Funding Contributions

13. 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.
14. 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 2024 are set out in Table 1.
15. 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.
16. 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: 2024 Commonwealth financial contribution to the State of Queensland**

<b>Category</b>	<b>Amount<sup>1</sup></b>
YBFS Financial Contribution	\$89,775,567
Additional funding to maintain 2021 levels	\$nil
<b>Total Commonwealth financial contribution (<i>excluding implementation funding</i>)</b>	<b>\$89,775,567</b>
Preschool Outcomes Measure: Trial implementation support	\$1,000,000 *
<b>Total Commonwealth financial contribution (<i>including implementation funding</i>)</b>	<b>\$90,775,567</b>

<sup>1</sup>Figures may not add due to rounding. These figures are based on the most recent YBFS population projections estimated by Australian Bureau of Statistics (ABS) in January 2024.

\* Queensland has elected to receive an initial payment of \$1 million, and may be eligible for further funding at a later date, depending on which tool they elect to use to participate in the trial with (as per clause 22 below) which could include participation as defined in cl 7.1.3 and 7.2 of the PRA Appendix A.2. Detailed expenditure of this money to support trial participation will be agreed in writing between parties.

17. **Table 2** shows 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**

	<b>Program/activity</b>	<b>Outputs</b>	<b>Objectives</b>	<b>Outcomes</b>	<b>Estimated Cth funds allocated</b>
<b>Program year funding (Commonwealth Funding Follows Child)</b>					
1.	<p>Contribute to:</p> <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>	<p>Enable fee free early childhood teacher-led kindergarten programs for 15 hours per week, 40 weeks per year, across a range of settings and types.</p>	<p>To facilitate children's early learning and development and transition to school, by maintaining universal access to, and improving participation in, fee free, quality early childhood education programs for all children.</p>	<p>All children, including children experiencing vulnerability and disadvantage, have access to, and can participate in, fee free quality early childhood education programs, regardless of whether programs are delivered through schools (non-government and government), stand-alone kindergartens or CBDC.</p>	\$83,243,100
2.	<p>Contribute to:</p> <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 for Aboriginal and Torres Strait Islander families</li> <li>Playgroups/KindyLinQ</li> <li>eKindy pods</li> <li>Workforce Strategy &amp; Action Plan – kindergarten initiatives</li> </ul>	<p>Raising awareness of the importance and value of participating in a quality kindergarten program.</p> <p>Attracting and retaining qualified early childhood teachers and educators to deliver kindergarten, supported study scholarships, capability building programs.</p>	<p>Engage with families less likely or unable to engage with kindergarten programs.</p> <p>Improve access to early childhood teachers and educators for services to deliver kindergarten programs.</p>	<p>Targeted cohorts benefit from strategies, programs and/or actions that:</p> <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, including workforce; and/or</li> </ul>	\$6,532,467

	<ul style="list-style-type: none"> <li>Queensland Children's Hospital School in-patient kindergarten sessions</li> </ul>			<ul style="list-style-type: none"> <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>	
<b>Total all programs and activities</b>					<b>\$89,775,567</b>

The Queensland Kindergarten Funding (QKF) program provides subsidies to approved kindergarten providers, that comply with the Kindergarten Essentials <https://earlychildhood.qld.gov.au/fundingAndSupport/Documents/kindy-funding-guidelines.pdf>.

For services that agree to opt-in to the Queensland Government's free kindergarten initiative, the funding is to fully offset 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 kindergartens and CBDC services. Eligible services claim funding for each child on a quarterly basis.

The Department of Education directly funds and delivers the following free 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 are barriers to accessing kindergarten;
- eKindy – through the Brisbane School of Distance Education; and
- Queensland Children's Hospital School.

The estimate of the allocation of Commonwealth funding is based on enrolments of children in approved kindergarten services receiving kindergarten subsidies in 2023 (annual early childhood census). Acquittal of actual Commonwealth Funding Follows the Child expenditure will be determined from actual enrolment claims made by approved kindergarten providers during 2024 through the Department's QGrants system and from departmental records for enrolments in state delivered programs.

## State context and funding contributions

18. Context influencing the State of Queensland delivery of preschool and the States' investment in preschool for 2024 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 2024, the Queensland Government has introduced free kindergarten as part of a \$645 million investment over four 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. Free kindergarten is available where a service agrees to opt-in and meet the funding criteria. Free kindergarten applies to a program delivered by a qualified early childhood teacher for 15 hours per week and 40 weeks a year. Families accessing kindergarten in Australian Childcare Subsidy eligible services will receive free kindergarten for the 600 hours - annual program and may need to pay for hours of care outside the kindergarten program.

- d. In addition to free kindergarten the Department of Education also provides funding to improve inclusiveness of services, including children with a disability, Aboriginal and Torres Strait Islanders and children from different cultures and backgrounds.
- e. Inclusion Ready subsidies are provided to all approved kindergarten providers (\$157 per eligible enrolled child in CBDC services and \$166 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.
- f. A Kindergarten Inclusion Service is funded to provide access for eligible children with additional needs and improves the inclusiveness of kindergarten programs. The service is available to all funded services delivering an approved kindergarten program. Services can access universal and targeted support and advice to build educator capability and enhance the access, inclusion and outcomes of eligible children with additional needs, through Autism Queensland Limited; Down Syndrome Queensland; Hear and Say Limited; and SPELD Qld Inc.
- g. The Queensland Government provides Kindy Uplift program funding to all approved services to improve educational outcomes for children. Funding is allocated on a needs basis taking into account community characteristics that reflect educational disadvantage.
- h. Kindergarten programs are predominantly provided by the non-government sector through 1706 CBDC services and 458 sessional kindergarten services.
- i. The Queensland Government delivers kindergarten programs only in circumstances where the market cannot viably deliver these. In 2024, 137 Kindergarten programs (State Delivered Kindergarten) will be delivered in 119 remote state schools or their campuses, including 31 programs in discrete Aboriginal and Torres Strait Islander remote communities.
- j. 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.
- k. Programs delivered directly by the Department of Education, such as State Delivered Kindergarten or eKindy, are offered at no cost to families. State Delivered Kindergarten programs ensure all children have access to a kindergarten program in the year before school, no matter where they live.
- l. The Queensland Government provides subsidies to approved kindergarten providers that meet eligibility criteria – for CBDC services-at <https://earlychildhood.qld.gov.au/grants-and-funding/kindergarten-funding/funding-essentials-for-long-day-care-providers> and for sessional kindergarten services at <https://earlychildhood.qld.gov.au/grants-and-funding/kindergarten-funding/funding-essentials-for-sessional-kindergartens>

- m. The Queensland Kindergarten Funding program provides a service that opts into free kindergarten a base per child subsidy. The subsidy for sessional kindergartens not eligible for Australian Government Child Care Subsidy (CCS) is \$4,024.50 per child and \$1,919.50 per child for CBDC services eligible for CCS. The base subsidy is to be used to cover the cost of delivering the program. A minimum of 80% of the base subsidy for CBDC must be used to improve entitlements for the ECT and up to two diploma or higher qualified educators delivering the kindergarten program.
- n. A Gap Fee Subsidy is provided for a service that opts in to free kindergarten to cover the fee component for a 15 hour per week, 40 week per year kindergarten program. The Gap Fee Subsidy for CBDC is paid after Child Care Subsidy.
- o. Service location 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 \$403 per child in outer regional; \$1,051 per child in remote and \$1,516 per child in very remote areas. For CBDC the subsidies are \$383 per child in outer regional; \$997 per child in remote and \$1,438 per child in very remote areas. A minimum funding guarantee of 22 funded places is available where total preschool enrolments are less than 22.
- p. The Queensland Government is investing \$120 million over four years to address challenges with the early childhood workforce through an Early Childhood Workforce Strategy (2023-2027) and Action Plan. The plan complements the National Workforce Strategy and will invest in programs to improve career recognition, wages and conditions, attraction and retention, qualification pathways, leadership and capability improvement.
- 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. Programs include:
  - i. Engagement of Kindy Advisors to support application of Kindy uplift funding.
  - ii. Kindy media and marketing campaign over a five year period (2023-2027).
  - iii. Deadly Kindies program that promotes kindergarten participation with Aboriginal and Torres Strait Islander families and provides intensive support for families to enrol in kindergarten.
  - iv. Early Years Places that work with vulnerable families and promote the benefits of enrolling in kindergarten including operating playgroups.
  - v. KindyLinQ, which 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.



- vi. Kindergarten sessions offered to children undergoing long-term medical treatment at the Queensland Children’s Hospital School.
  - vii. eKindy pods in selected locations, providing children with the opportunity to socialise with their peers.
  - viii. Transition support officers allocated in regions to work with communities to facilitate transition from home to kindergarten to school.
- r. 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.
- s. 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

19. This section includes 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	2022-2024

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 – 2024
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

20. 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.

### Preschool Outcomes Measure: Trial Implementation Support

21. This section outlines the ways in which States intend to spend Commonwealth funding made available to support the 2025 national applied trial of the Preschool Outcomes Measure (as outlined in Table 1) in accordance with *PRA Appendix A.2 Preschool Outcome Measure Trial*. This can include alignment activities or trial preparatory activities undertaken in 2024.

22. Commonwealth funding is being provided on the following basis:

- a. For States participating in the 2025 national applied trial by nominating the new national tool as their 'primary tool' – up to \$3.4 million.
- b. For States participating in the 2025 national applied trial by nominating a tool that is well developed, validated but not yet trialled at scale as their 'primary tool' – a mid-point funding, more than \$1 million and up to \$3.4 million, to be negotiated bilaterally.
- c. For States participating in the 2025 national applied trial by nominating an existing tool as their 'primary tool' – up to \$1 million.

23. Where a State is not in a position to finalise details for Trial Implementation Support in this 2024 Implementation Plan, an option to provide these details later to access the funding is available. Details can be outlined in either an Addendum to this 2024 Implementation Plan, or in 2025 Implementation Plans, noting both options will require agreement by Commonwealth and State Ministers.

24. Implementation Plans will include high-level proposed expenditure categories for Trial Implementation Support funding (refer Table 4 of this Implementation Plan), with detailed expenditure to be settled between officials in writing as trial participation arrangements are finalised and details become clearer.

25. When completing Table 4 below, States are requested to also outline State contributions, where relevant, including in-kind contributions.

26. Table 4: Overview of Preschool Outcomes Measure Trial implementation support for State of [State] - Statement of Allocations

Activities (details)	Commonwealth funding	State contribution	Actions (incl. deliverables)	KPI	Timing (incl. delivery schedule)
	\$1 million *	State to insert details, including in-kind contributions.			
Project Management			Activities associated with demonstrating alignment of Queensland's QKPLT	Responding to requests for information and / or evidence  Validity of QKPLT is demonstrated	2024/2025
Consultation		Small scale remote community-based consultation incorporating State Delivered Kindergarten and local service providers and community-controlled organisations.  Consultation with Queensland Curriculum and assessment authority – curriculum alignment.	Engage coordinators to undertake consultation.  Consultation with key First Nations and other culturally and linguistically diverse stakeholders (including in rural and remote parts of Queensland), to ensure a culturally responsive tool through validation and alignment activities. This will include costs associated with (but not limited to), venue hire, travel, accommodation, and backfill arrangements.	Engagement of coordinators  Consultation sessions with ATSCCOEs, teachers and educators	2024  2024
Advisory Sessions			State-wide sessions with key sector stakeholders (including in rural and remote parts of Queensland), such as organisations, teachers and educators to undertake validation and alignment activities. This will include costs associated with (but not limited to), venue hire, travel, accommodation, and backfill arrangements.	2 State-wide forums	2024
Evaluation and impact monitoring			Design the methodology for the evaluation and monitoring of QKPLT	Complete evaluation methodology	

Multimodal format transfer			Design multimodal format to support point in time data collection	Concept design of point in time data collection tool	
----------------------------	--	--	-------------------------------------------------------------------	------------------------------------------------------	--

\* Qld has elected to receive an initial payment of \$1 million, and may be eligible for further funding at a later date, depending on which tool they elect to use to participate in the trial with (as per clause 22 above) which could include participation as defined in cl 7.1.3 and 7.2 of the PRA Appendix A.2.

27. Commonwealth funding for Preschool Outcomes Measure: Trial Implementation Support will be provided on the basis of the information provided above when the Commonwealth and State agree the 2024 Implementation Plan.

### **Risk Management**

28. 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**

29. 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.

30. The actions that the State of Queensland will undertake to meet these commitments are detailed in **Table 5**.

**Table 5: Planned Actions for the period 1 January 2024 to 31 December 2024 for the State of Queensland**

Reform Element	Actions	Timing
<b>Reform Element One: Implement Commonwealth Funding Follows Child</b>		
<p>Details of how the Commonwealth Funding Follows Child at the setting level will be implemented in the State.</p>	<p>Measures to be undertaken in 2024</p> <ul style="list-style-type: none"> <li>• Implement free kindergarten: <ul style="list-style-type: none"> <li>○ Information sessions for services &amp; publication of Kindergarten Essentials on website</li> <li>○ Free Kindy website for services and families to assess eligibility for free kindy and to find nearest service using the Kindy Finder</li> <li>○ Kindy 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>	<p>Ongoing</p>
<b>Reform Element Two: Implement a new national preschool attendance measure</b>		
<p>The approach to measure preschool enrolment and attendance and how data will be provided to the Commonwealth, in accordance with Appendix A.1.</p>	<p>Measures to be undertaken 2024</p> <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> <li>• Queensland is one of two jurisdictions participating in the pilot attendance collection in 2024. Queensland will work with the Australian Government and the ABS throughout the pilot to develop and fine tune the data specifications needed in accordance with Appendix A.1.</li> </ul>	<p>Ongoing</p>

Reform Element	Actions	Timing
	<ul style="list-style-type: none"> <li>Queensland will also provide attendance data to the ABS in 2024 for the National Preschool Attendance Collection.</li> <li>Learnings from the pilot will be shared with all jurisdictions to facilitate the nationwide attendance collection in 2025.</li> </ul>	
<p>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.</p>	<p>Measures to be undertaken 2024</p> <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> <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 campaigns.</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>	Ongoing
<b>Reform Element Three: Implement a new national preschool outcomes measure trial in 2025</b>		
Plans for how the State will prepare for the 2025 national trial of the preschool outcomes measure, in accordance with Appendix A.2.		Ongoing

Reform Element	Actions	Timing
(Note, reform element has been updated to reflect Appendix A.2. The actions a State plans to undertake should be consistent with the timeline agreed to by Education Ministers in July 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 2024 <ul style="list-style-type: none"> <li>• Develop and implement system changes to the Department of Education OneSchool reporting system to improve attendance data collection in State Delivered Kindergarten.</li> </ul>	Ongoing

## PART 5: PERFORMANCE AND REPORTING ARRANGEMENTS

31. Part 5 sets out the performance and reporting arrangements for the State of Queensland for 2024.
32. 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.
33. 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.
34. 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).
35. In 2024, States are required to provide baseline enrolment and attendance data in order to receive their full performance funding. Appendix A.1 and Appendix B to the Agreement set out the nationally agreed approach for data collection, provision, and reporting.
- a. Where a State has agreed with the Commonwealth transitional arrangements for 2024, these should be detailed in Table 5.
36. Table 6 covers information states are required to report annually to facilitate application of Appendix A.1 and Appendix B in 2024.

**Table 6: State specific attendance and enrolment data considerations**

Category	Required Information
Attendance collection period	<ul style="list-style-type: none"> <li>• Queensland will provide Term 2 data for the attendance collection for school and preschool settings only.</li> <li>• Term 2 for Queensland State Schools commences on 15 April 2024 and concludes on 21 June 2024. Non-state school terms may vary from these dates. Queensland will work with the ABS as part of the attendance collection pilot to select an appropriate reference week for all services.</li> </ul>
Data provision	<ul style="list-style-type: none"> <li>• Queensland will provide data for National Preschool Attendance Collection (NPAC) and National Early Childhood Education and Care Collection (NECECC) within the period 7 October to 29 November (as per Option C).</li> </ul>



<p>Child and state specific YBFS</p>	<ul style="list-style-type: none"> <li>• The YBFS cohort in Queensland includes the following children enrolled in a kindergarten program: all 4 year-olds (those who turn 4 between 1 July and 30 June), and 5 year-old children who did not participate in a kindergarten program in the previous year as a 4 year-old.</li> <li>• Should any changes to the state-specific YBFS cohort be planned, Queensland will engage with the ABS as part of the change process.</li> </ul>
<p>Children who repeat YBFS preschool</p>	<ul style="list-style-type: none"> <li>• Queensland fully funds YBFS repeaters and intends to claim funding for repeaters.</li> <li>• All repeaters will be identified by a data matching process and flagged as repeaters in the NECECC. The funding provided to these children is the same as for non-repeaters, so all funding follows the child calculations will be applied to repeaters also.</li> </ul>

### **Performance requirements, reporting and payment summary 2024**

37. Performance Reporting for 2024 will capture progress against planned actions undertaken by the State of Queensland as detailed at Table 5. States should provide sufficient detail in performance reporting to enable consideration of progress against actions and provide the Commonwealth with a draft prior to submission of the final report.
38. Performance 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**

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

Signed for and on behalf of the State of Queensland by



-----  
**Signature**

**Date: 23/05/2024**

---

**The Honourable Dianne Farmer MP**

Minister for Education and Minister for Youth Justice

Signed for and on behalf of the Commonwealth of Australia by



14/6/24

-----  
**Signature**

**Date**

---

**The Hon Dr. Anne Aly MP**

Minister for Early Childhood Education | Minister for Youth

## Annex 1 – Funding Follows Child Acquittals

### Commonwealth Funding Follows Child (CFFC) acquittals (updated by 31 March 2025)

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 any 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 CFFC 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 2025.

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.	\$X.Xm
Stand-alone	State calculation of [n] children in YBFS counted against setting.	\$X.Xm
School-based preschool	State calculation of [n] children in YBFS counted against setting.	\$X.Xm
Total Commonwealth Funding spent in all settings		\$X.Xm

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	\$X.Xm

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>
<b>1.</b>	<b>Choose an item.</b>	Click or tap here to enter text.	\$0\$0\$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

State and Territory reporting should provide updates on work agreed in Implementation Plans (Table 5) 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 2024 (update by 31 March 2025)**

Element	Agreed Action	Progress Update
<b>Reform Element One: Implement Commonwealth Funding Follows Child (CFFC)</b>		
How Commonwealth funding follows child at the setting level will be implemented in the State	As per Table 5 in the Implementation Plan in 2024	A progress update on actions agreed at Table 5.
<b>Reform Element Two: Implement a new national preschool attendance measure</b>		
<b>The approach to measure preschool enrolment and attendance and how data will be provided to the Commonwealth, in accordance with Appendix A.1.</b>	As per Table 5 in the Implementation Plan in 2024	A progress update on actions agreed at Table 5.
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 5 in the Implementation Plan in 2024	A progress update on actions agreed at Table 5.
<b>Reform Element Three: Implement a new national preschool outcomes measure from 2025</b>		
Plans for how the State will prepare for the 2025 national trial of the preschool outcomes measure, in accordance with Appendix A.2.	As per Table 5 in the Implementation Plan in 2024	A progress update on actions agreed at Table 5. States should also provide an update on the use of Commonwealth funds provided through Preschool Outcomes Measure: Trial Implementation Support.
<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 5 in the Implementation Plan in 2024	A progress update on actions agreed at Table 5.