South Australia: 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 South Australia, represented by their Minister for Education, Training and Skills.
- 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 South Australia 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 South Australia is set out in Tables 1a (program year) and 1b (fiscal 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 South Australia

Category	Amount ¹
YBFS Financial Contribution	\$27,815,894
Additional funding to maintain 2021 levels	\$406,728
Total Commonwealth financial contribution (<i>excluding implementation funding</i>)	\$28,222,621
Preschool Outcomes Measure: Trial implementation support	Nil*
Total Commonwealth financial contribution (<i>including implementation funding</i>)	\$28,222,621

¹Figures 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.

* As agreed with the Australian Government, South Australia will claim the Commonwealth funding for Preschool Outcomes Measure Trial implementation support either in the second half of 2024 via an addendum to this Plan or in early 2025 via the 2025 Implementation Plan.

17. Table 2 shows how the State of South Australia 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.

	Program/activity Outputs		Objectives	Outcomes	Estimated Cth funds allocated
Pro	gram year funding (Co	mmonwealth Funding I	Follows Child)		
1.	Funding allocations to government and non-government preschool program providers	 i. Continue provision of additional funding to government preschools ii. Continue to administer funding grant payments to approved child care centres, non- government schools and non- government preschools 	To facilitate children's early learning and development, by maintaining universal access to, and improving participation in, affordable, quality preschool programs for all children	All children, including disadvantaged children, have access to, and participate in, an affordable, quality preschool program	\$25.6m
2.	Inclusion programs and projects aimed at improving enrolment and regular participation in preschool for Aboriginal and Torres Strait	Delivering programs targeting the participation in quality preschool programs for Aboriginal and Torres Strait Islander children, and	To facilitate children's early learning and development, and improving preschool participation	i. All children, including disadvantaged children, have access to, and participate in, an affordable, quality	\$2.6m

Table 2: Program/activities objectives and outcomes

1 1	der children, disadvantaged ren	disadvantaged children	and outcomes for Aboriginal and Torres Strait Islander children, and disadvantaged children	preschool program. All Aboriginal and Torres Strait Islander children in remote communities have access to preschool education. ii. Continue an annual preschool	
				promotion campaign that is both universal and targeted using social media.	
Additiona	l funding to mai	ntain 2021 funding leve	ls (delete if not re	eauired)	
3. Fundi to no presc provid	ing allocations n-government hool program ders	Continue to provide funding grant subsidies to approved child care centres, non- government schools and non-government preschools in excess of the Commonwealth's per child contribution	To facilitate children's early learning and development, by maintaining universal access to, and improving participation in, affordable, quality preschool programs for all children	All children, including disadvantaged children, have access to, and participate in, an affordable, quality preschool program	Funding allocated included as part of 1.
Total all p	rograms and act	ivities			\$28.2m

In order to calculate the number of children in each setting to whom Commonwealth Funding Follows Child will be directed, South Australia will continue to collect preschool enrolment data from government preschools, approved child care centres, non-government schools and nongovernment preschools. Enrolment data is used for the purposes of calculating staffing allocations for government preschools and grant subsidies payable to non-government preschool providers. South Australia has a robust process in place to ensure that children who access multiple settings are not accessing more than 15 hours of funded preschool, which includes reviewing enrolment and attendance data and addressing any excess claims.

As part of the department's Funding Follows Child implementation projects, a new preschool enrolment report has been developed which allows for the cumulative reporting of YBFS preschool enrolments by setting over the calendar year (as per the actions detailed in Reform Element One: Implement Commonwealth Funding Follows Child of Table 5).

State context and funding contributions

- 18. Context influencing the State of South Australia delivery of preschool and the States' investment in preschool for 2024 is covered in this section.
- 19. The South Australian Department for Education (department) is the agency responsible for the delivery of universal state government preschool in South Australia for all children in their year before full time school, and Aboriginal children and Children in Care from three years of age.
- 20. The department is also responsible for the implementation of the PRA. In 2024 South Australia (SA) will continue with the following approaches to support the delivery of 600 hours a year of quality preschool programs to all children in the YBFS regardless of the setting:
 - a. Increased service provision in existing preschool services: Children enrolled in one of the over 380 department operated preschools have an increased annual provision from 480 hours to 600 hours of preschool in their year before full-time school. Department operated preschools are provided with additional staffing allocations and other resourcing to enable the delivery of 600 hours of preschool.
 - b. SA also applies PRA funding for programs and subsidies with an emphasis on participation by Aboriginal and Torres Strait Islander and disadvantaged children. In department operated preschools and services, inclusion and support programs are provided to support access to preschool for children with a disability. Other programs include the Hospital Based Preschool program and Aboriginal Children with Impaired Hearing Support program.
 - c. Child care operators and non-government schools and preschools are provided with funding subsidies on an application basis to assist with offsetting the cost of a university qualified early childhood teacher to deliver a preschool program to children in their year before school not accessing a department preschool. Over three hundred (300) non-government early childhood education and care services have an approved grant agreement to deliver 600 hours of quality preschool programs to children in the YBFS, including one organisation that provides a multi modal remote delivery preschool program for children residing in very remote locations in SA.
 - d. Non-government services funded for preschool also have access to targeted additional subsidies to offset the cost of delivering preschool to children of families from disadvantaged backgrounds and for Aboriginal children that directly promotes enrolment in preschool and regular attendance. Other subsidies are available for non-government services for children with a disability to provide access to and enable regular participation in the preschool program.
- 21. The South Australian government's total annual expenditure on preschool services over the past 10 years is made available in the annual publication of the Productivity Commission's Report on Government Services: Early Childhood Education and Care section data tables (refer table 3A.6). The Commonwealth government's contribution through the former National Partnership on Universal Access to Early Childhood Education agreements and the Preschool Reform Agreement is also published in the data tables (refer table 3A.7).

- 22. Complementary to the PRA's objectives of improving outcomes for children, the Government of South Australia commissioned a Royal Commission into Early Childhood Education and Care in South Australia, with the final report being handed down in August 2023. The Government of South Australia has committed to action on all recommendations, whether it be direct state investment and reform, identifying an alternative approach or advocating to the federal government for change. In response to one of the report recommendations, the Office for Early Childhood Development has been established to steward the early childhood development system in South Australia and detailed implementation planning has commenced.
- 23. Some of the early reform initiatives to be implemented, which complement PRA objective of universal access to affordable, quality preschool programs for all children in the year before full time school and improved participation and outcomes, include:

Reform Initiative

Up to 15 hours of quality preschool programs available for 3-year-olds progressively from 2026 to 2032.

From 2024, 3-year-old Aboriginal children, as well as children in care, at department operated preschools will be offered 15 hours of preschool, up from 12 hours.

Trialling preschool out of hours care in government-operated preschool in 2024 at 20 locations, which will inform a broader roll-out from late 2025.

Implementation Project Funding Contributions

24. 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 South Australia - Statement of Allocations (as per 2022 Implementation Plan)

Implementation Project (details)	Commonwealth funding	Actions (incl. deliverables)	КРІ	Timing (incl. delivery schedule)
Funding follows the Child – projects to support the rapid deployment of funding to non-	\$1.62m	1) Reform paper-based non- government preschool funding application process to online form	1) Paper based application process replaced	Completed in 2022
government providers, by investing in improved systems and processes		2) Back-end data collection systems for non- government services reviewed and enhanced	2) Non- government services payment	• Phase 1 completed in 2022 – standard reporting

3) Grant/payment management system replaced	timelines reduced 3a) Procurement approach in place 3b) Non- government services payment timelines reduced.	 improvements for grant funding efficiency purposes. Phase 2 completed in 2023 - FFC enrolment report. Phase 1 completed in 2022 - business requirements and pre-design Phase 2 IT-supported improvements developed and implemented for non-govt preschool payments across 2024 and 2025.
4) Develop and implement new non-government services funding arrangements/ agreements for 2023 – 2025	4) New non- government funding arrangements implemented	 Phase 1: Funding arrangements for 2023 implemented. Phase 2: Funding arrangements for 2024 implemented.
		Phase 3: Funding arrangements for 2025 to be determined.
5) Develop enhanced funding acquittal and transparency processes	5) Acquittal and transparency process requirements documented.	• Webpage and parent information for non-government services to improve transparency updated for commencement of 2023.

				Funding acquittal reporting developed and implemented in 2023.
Attendance strategies and measurement - IT systems development and enhancement projects to increase the quality and quantity of attendance measurement.	\$2.38m	1) Replace manual parent sign in/out with electronic process for government preschool data administration systems and explore opportunities for any non-government preschools not approved for Child Care Subsidy (CCS).	1) Electronic sign in/out system implemented	1) Electronic sign in/out system project on hold due to significant estimated budget overspend. Support will be provided to Department for Education (DfE) operated preschools to ensure no impact on meeting the new 2024 preschool attendance data collection requirements Non-government
				preschools not approved for CCS offered a funding grant to procure CCS approved third- party software
		 2) Enhance existing government data administration systems for attendance measurement. 3) Enhance existing Non- Government Preschool Data System (NGPDS) 	2),3) Government and non- government preschool enrolment and attendance data complies with agreed enrolment and attendance measurement requirements	2),3) South Australian DfE IT systems projects scoped and designed in 2023 aimed at significantly improving the efficiency and effectiveness of Appendix A.1 and B preschool data collection requirements for implementation in 2024.

25. 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

- 26. 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.
- 27. 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 midpoint 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.
- 28. Where a State is not in a position to finalise details for Trial Implementation Support in its 2024 Implementation Plan, an option to provide these details later to access the funding will be available. Details can be outlined in either an Addendum to the 2024 Implementation Plan, or in 2025 Implementation Plans, noting both options will require agreement by Commonwealth and State Ministers.
- 29. Implementation Plans will include high-level proposed expenditure categories for Trial Implementation Support funding, with detailed expenditure to be settled between officials in writing as trial participation arrangements are finalised and details become clearer.
- 30. When completing Table 4 below, States are requested to also outline State contributions, where relevant, including in-kind contributions. This reflects the fact that this is a shared reform agenda and is required by Commonwealth Central Agencies for payments to be made.
 - a. Further detail about cost sharing arrangements is at PRA Appendix A.2 Preschool Outcome Measure Trial, clause 12.

Table 4: Overview of Preschool Outcomes Measure Trial implementation support for State of South Australia - Statement of Allocations

Activities (details)	Commonwealth funding	State contribution	Actions (incl. deliverables)	KPI	Timing (incl. delivery schedule)
Refer Table 5	To be decided	To be decided	Refer Table 5	Refer Table 5	Refer Table 5

31. As agreed with the Australian Government, SA will claim the Commonwealth funding for Preschool Outcomes Measure Trial implementation support either in the second half of 2024 via an addendum to this Plan or in early 2025 via the 2025 Implementation Plan.

Risk Management

32. The State of South Australia 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

- 33. As part of the Agreement, the State of South Australia and the Commonwealth agree to work collaboratively to implement reforms outlined in the Additional terms in the Agreement.
- 34. The actions that the State of South Australia will undertake to meet these commitments are detailed in Table 4.

Reform Element	Actions	Timing
Reform Element One: Implement Commonwealth Funding Follows Chi	ld	J
Details of how the Commonwealth Funding Follows Child at the setting level will be implemented in the State.	 Measures to be undertaken in 2024 South Australia already has in place a funding mechanism that facilitates excellent state-wide coverage to provide preschool access to all children in the year before school which limited the changes required to implement Commonwealth funding follows child at the setting level. 	Throughout 2024
	Plan for, and/or actions to be taken on how funding will be deployed to benefit children in each setting	
	• Action: Continue funding mechanisms in place that support the provision of early childhood teachers to deliver preschool programs including targeted subsidies to non-government services for children with disabilities and Inclusive Preschool Programs in department preschools.	
	Initiatives that promote enrolment and attendance in preschool	
	 Action: South Australia will continue an annual preschool enrolment promotion campaign that is both universal and targeted using social media with a focus on disadvantaged cohorts. Action: Continue targeted child subsidies as an incentive to promote enrolment and regular attendance in preschool to 	
	 Action: Undertake a trial of preschool out of hours care in 2024 for a select number of department operated preschool services to facilitate improvements in accessibility to and participation in preschool. 	
	Plan to acquit, or plan to establish acquittal mechanism	
	• Action: ICT systems have been enhanced to provide a summary calendar year report that lists all South Australian children in their YBFS enrolled and attending a department operated or	

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

Reform Element	Actions	Timing
	 non-government preschool program by each setting. The YBFS enrolment data summary report is combined with the Funding Follows Child resource allocations and grant payments by setting that facilitates the ability to produce an acquittal report. Mechanism to provide transparency of Commonwealth contribution to stakeholders, including when and how payments will be made Action: Information on the amount of the Commonwealth contribution and the quantum of preschool hours is published on the department's Preschool and Kindergarten enrolment webpage. Action: The department has advised non-government preschool providers and stakeholder associations of the Commonwealth contribution as part of correspondence from the Minister on the 2024 PRA grant funding arrangements. Action: Information on when and how payments will be made are published on the department's non-government preschool service provider funding webpage. Action: The department's Parent Disclaimer Form has been 	
Reform Element Two: Implement a new national preschool attendance	updated to include reference to the Commonwealth contribution.	
The approach to measure preschool enrolment and attendance and how data will be provided to the Commonwealth, in accordance with Appendix A.1.	 Measures to be undertaken 2024 Action: Undertake ICT enhancement projects to the department's preschool administration systems, non-government preschool data system, corporate collection and reporting systems in accordance with PRA Appendix A.1 - Enrolment and Attendance Measures and Appendix B - Appendix B - Performance Indicator Specifications. Action: Support non-government preschools not approved for CCS to ensure they are able to meet the new 2024 preschool 	Throughout 2024

Reform Element	Actions	Timing
	 attendance data collection requirements for dedicated preschool services. Action: Undertake and provide customer support to preschool service providers to collect, validate and report to the ABS on inscope preschool enrolment and attendance data in accordance with the required specifications and timelines. 	Throughout
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.	FS. Measures to be undertaken 2024	
Reform Element Three: Implement a new national preschool outcomes	measure trial in 2025	
Plans for how the State will prepare for the 2025 national trial of the preschool outcomes measure, in accordance with Appendix A.2. (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).	 Measures to be undertaken 2024 SA will continue to work collaboratively with the Australian Government to support the development of the national learning progressions and the assessment tool. SA is continuing to consider options for participation in the 2025 national trial. 	State to insert timing
Reform Delivery/Implementation		
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 A State-specific data issue for South Australia relates to the impact that a mid-year enrolment intake has on the ABS 	Throughout 2024

Reform Element	Actions	Timing
	 methodology to provide an accurate estimate of the YBFS population each year. The YBFS population estimate is used to calculate the Commonwealth's Funding Follows Child. Action: The department will collaborate with and supply the ABS with additional data and contextual information to allow for analysis and calculation of an adjustment to the 2024 ABS YBFS population estimates based on the impact of the midyear enrolment intake. Action: Medium to longer term action will require both the Commonwealth and South Australian departments to continue to work with the ABS on a resolution to this issue. 	

PART 5: PERFORMANCE AND REPORTING ARRANGEMENTS

- 35. Part 5 sets out the performance and reporting arrangements for the State of South Australia for 2024.
- 36. 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.
- 37. These data and performance specifications will be used to report State of South Australia performance, except for the supplementary data agreed by the Parties to this Plan.
- 38. 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).
- 39. 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.
- 40. 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
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Category	Required Information		
Attendance collection period	 South Australia will provide Term 2 2024 attendance data. The standard term date for department operated preschools for Term 2 2024 in South Australia is from 29 April to 5 July 2024. 		
Data provision	 South Australia will provide the following submissions to the ABS: de-identified address lists to ABS for geocoding the Term 2 2024 attendance data file and the Term 3 2024 enrolment data file on or before 18 October 2024. the Term 2 2024 attendance data and the Term 3 2024 enrolment data as two separate files to the ABS on or before 1 November 2024. re-supply of Term 2 2024 attendance data file and the Term 3 2024 enrolment data file as required by 29 November 2024 		

	o data quality statement by 29 November 2024
Child and state specific YBFS	 Department operated preschool services and most non-government preschool providers have the following age criteria for entry into YBFS preschool. Children who turn four years old: before 1 May 2024 are eligible to start preschool at the beginning of 2024; from 1 May 2024 to 31 October 2024 can commence preschool at the start of term 3 2024. Aboriginal children and children in care can start in a department operated preschool services after they turn three years of age and are eligible for YBFS preschool in accordance with the eligibility criteria above. South Australia will continue to consult with the ABS to satisfactorily resolve impacts that the mid-year enrolment intake is having on calculating the YBFS population estimates and to implement a revised YBFS age-based eligibility criteria for counting preschool enrolments and attendances.
Children who repeat YBFS preschool	 The South Australia department does not permit within its enrolment policies and procedures for children to repeat their YBFS preschool entitlement. A second year of YBFS preschool would only be authorised in exceptional circumstances and in practice is granted to an exceedingly small number of children. Non-government services funded for preschool are ineligible to receive funding for children repeating YBFS preschool. For these reasons, South Australia is not intending to claim funding for children who have a second year in a YBFS preschool program ('repeaters').

Performance requirements, reporting and payment summary 2024

- 41. Performance Reporting for 2024 will capture progress against planned actions undertaken by the State of South Australia as detailed at Table 4. 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.
- 42. Performance reporting will be signed off by the Commonwealth Minister who will then inform the State of South Australia 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 South Australia by



Signature

Date 2/5/2024

The Hon Blair Boyer

Minister for Education, Training and Skills

Signed for and on behalf of the Commonwealth of Australia by

14/5/2023 Signature Date

The Hon Dr. Anne Aly MP

Minister for Early Childhood Education | Minister for Youth

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.

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
	\$N.Nm	

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

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.	Commonweal th	fundi ng	by	program	and	setting
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Item	Setting	Program description	Amount (\$)
Auto #	e.g. School-based	Type a description of the program.	\$NNN,NNN
1.	Choose an item.	Click or tap here to enter text.	\$0
			\$ 0.00

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.**