

Victoria: 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 Victoria, 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 Victoria 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 Victoria 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 Victoria

Category	Amount ¹
YBFS Financial Contribution	\$109,546,509
Additional funding to maintain 2021 levels	\$18,999,977
Total Commonwealth financial contribution (excluding implementation funding)	\$128,546,486
Preschool Outcomes Measure: Trial implementation support	Nil in 23-24 (\$1 million* to be provided over 2024-25 and 2025-26)
Total Commonwealth financial contribution (including implementation funding)	\$128,546,486 (with Implementation funding to be confirmed over 2024-25 and 2025-26)

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.

* Based on Victoria’s decision to participate in the 2025 applied trial by nominating an existing tool as their ‘primary tool’.

17. **Table 2** shows how the State of Victoria 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
Program year funding (Commonwealth Funding Follows Child)					
1.	Provision of 15 hours per week of four-year-old kindergarten	Quality, affordable preschool programs	To facilitate children’s early learning and development	All children have access to, and are able to participate in, an affordable, quality early childhood education program	\$109,546,509
2.	Strategies to facilitate participation in preschool by children in the YBFS	Quality, affordable preschool programs	To facilitate children’s early learning and development	All children have access to, and are able to participate in, an affordable, quality early childhood education program	
Additional funding to maintain 2021 funding levels (delete if not required)					
3.	Provision of 15 hours per week of four-year-old kindergarten	Quality, affordable preschool programs	To facilitate children’s early learning and development	All children have access to, and are able to participate in, an affordable, quality early childhood education program	\$18,999,977
Total all programs and activities					

Four-Year-old Kindergarten (preschool for children in the year before school) is delivered by a diverse range of service providers in Victoria, including government and non-government providers, private for-profit providers, and community service organisations. The Victorian

Government funds these services, irrespective of setting to contribute to the cost of delivering a funded kindergarten program. Under Victorian Government kindergarten funding guidelines, children can only be enrolled in one Victorian funded kindergarten place at any one time.

Commonwealth Funding Follows Child will be calculated based on the per child funding amount and the number of Victorian Government funded Four-Year-Old Kindergarten enrolments. The data source to allocate and acquit Commonwealth Funding Follows Child, will be the Kindergarten Information Management System, which is Victoria's data system for calculating kindergarten funding. This will provide data for the 2024 calendar year.

State context and funding contributions

18. The Victorian Government has an ongoing commitment to strengthening and expanding early childhood education. This work commenced with the release of the *Education State Early Childhood Reform Plan* in 2017; and the delivery of Three-Year-Old Kindergarten across the state.
19. In June 2022, the Victorian Government committed an additional \$9 billion to expand early childhood education programs across the state to continue the Best Start, Best Life reform. This means that:
 - a. From 2023, Free Kinder has been available for all Victorian three and four year old children at participating services in both standalone (sessional) services and long day care (childcare) settings – a saving for families of up to \$2,563 per child in 2024.
 - b. Four-Year-Old Kindergarten will transition to 'Pre-Prep' – increasing to a universal 30-hour a week program of play-based learning for every four-year-old child in Victoria.
 - c. 50 Victorian government-owned and affordable childcare centres will be established. These centres will be built in areas that have unmet demand and will make it easier for families to access childcare. The first of the centres will be available in 2025.
20. Victorian 2024 funding rates for all services are available on the Victorian Department of Education website at: <https://www.vic.gov.au/kindergarten-funding-rates>
21. As a condition of opting into Free Kinder, services providing a sessional program must offer all families a free 15-hour per week program for four-year-old enrolments and a free kindergarten program of between 5 and 15 hours for three-year-old enrolments. Where longer program hours are offered these additional hours must be optional. Participating sessional kindergarten services can charge parents for optional program hours over and above the 15 funded hours per week (600 hours per year) and / or 'wrap around' care.
22. Long day care service providers that opt into Free Kinder are required to directly offset the full \$2,050 Free Kinder payment from the fees of parents with children receiving their funded kindergarten program at the centre. Long day care services must use any surplus funding (i.e., for the minority of cases where parents are charged less than \$2,050 in out-of-pocket fees for the year) on improvement efforts for the funded kindergarten program, such as improving quality and supporting engagement.

23. Service providers that do not opt into Free Kinder may charge families fees to help meet the cost of running kindergarten programs. Fees are set by individual services and can vary depending on service type, how many hours a child attends, group size and extra costs such as excursions.
24. In developing this Implementation Plan consideration has been given to the Victorian context. Key factors listed below:
 - a. the historic community ownership of kindergartens
 - b. the maturity of the kindergarten system which is operating at close to full capacity (spaces and teachers) in some areas such as growth corridors and inner metropolitan suburbs
 - c. the extent to which the full range of early years services (kindergarten for both 3- and 4-year-olds, playgroups etc.) are embedded in and valued by local communities
 - d. anticipated continuation of the high participation rate in Victorian kindergarten programs
 - e. the ongoing commitment of the National Quality Framework
 - f. ongoing population growth in parts of Victoria
 - g. policy and legislation that may impact on access and participation (e.g. Victoria's No Jab No Play, the Australian Government's No Jab No Pay and the changes to the Child Care Subsidy)
 - h. the ambitious expansion of the *Best Start, Best Life* reform.
25. Victoria is committed to implementing a full attendance data collection system across our sessional preschool sector – which is the largest and most diverse such sector in Australia. This is a large scale, complex project that requires creation of new system and change management strategies for services and our workforce.
26. For performance arrangements in 2024, Victoria will work in good faith with the Commonwealth Government to develop the best possible picture about attendance levels, noting Victoria's attendance system will not be in place. This is consistent with the principles of providing transparent and fulsome data, appropriate to each state's context. This will be achieved using Child Care Subsidy data for long day care services and an interim data collection for a sample of sessional services that collect attendance data electronically.
27. In 2025, Victoria will provide data from its attendance data collection system. As a significant change to service-level practice and data collection for the sector, including for small parent committee-run and other community-based services, there will be some variability in the data over time as the engagement with the attendance collection system matures. Data from 2025 and beyond will also not be directly comparable with 2024 data given the interim collection arrangements for 2024.
28. Given the potential difficulty in comparing data between 2024 and 2025 attendance, this will be taken into consideration when assessing Victoria's performance against attendance

targets in 2025. Further, growth trajectories across these years may not be able to be meaningfully tracked and as such, bilateral attendance growth targets for Victoria for 2025 should take this into account. Victoria acknowledges the Commonwealth Government has committed to the principle that targets be non-punitive in nature, achievable, cognisant of baseline data and State’s circumstances.

29. In Victoria, the Early Years Assessment and Learning Tool remains the approved early learning assessment tool and its use in kindergarten services will continue to be voluntary.
30. The Victorian Government undertakes a range of activities to help meet the objectives of maintaining universal access to affordable, quality preschool programs for all children, improving participation in preschool programs, and maximising the benefit of the preschool year by improving outcomes for children. These actions are outlined in Table 4.

Implementation Project Funding Contributions

31. 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 Victoria - Statement of Allocations ¹

Implementation Project (details)	Commonwealth funding	Actions (incl. deliverables)	KPI	Timing (incl. delivery schedule)
Attendance data collection	\$5,750,000 (provided in 2022)	<ul style="list-style-type: none"> • Develop a new state-based system to collect attendance data from sessional services e.g. IT system development • Develop change management approach. 	<ul style="list-style-type: none"> • System development complete • Change management approach complete 	December 2024

32. 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

33. 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*

¹ Updated for 2024 Implementation Plan

Measure Trial. This can include alignment activities or trial preparatory activities undertaken in 2024.

34. 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.

35. 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.

36. 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.

37. When completing Table 4 below, States are requested to also outline State contributions, where relevant, including in-kind contributions.
 - a. Further detail about cost sharing arrangements is at *PRA Appendix A.2 – Preschool Outcomes Measure Trial*, clause 12.

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

Activities (details)	Commonwealth funding	State contribution	Actions (incl. deliverables)	KPI	Timing (incl. delivery schedule)
Assess the alignment of the Early Years Assessment and Learning Tool and its reporting capabilities with the national learning progressions in line with the approved criteria	\$1 million (to be provided over 2024-25 and 2025-26)	Victoria had made significant investment in the development validation and trial of the Early Years Assessment and Learning tool. It continues to make significant investment in the rollout the Tool.	Participating in the agreed process at section 7.2 of Appendix A2 to demonstrate the alignment of the EYALT with the agreed learning progressions.	Assessment provided to Commonwealth that advises on alignment in accordance with Ministerially approved criteria	From October 2024, subject to Ministerial approval of national learning progressions and alignment criteria
(if required) Adjust the EYALT to ensure		TBC	Outlining plans for the development or	TBC	From early 2025, subject to

alignment with the national learning progressions in line with approved criteria			modification of the tool, if required.		Ministerial approval of national learning progressions and alignment criteria
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38. 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, and consistent with clause 12.7 of Appendix A.2 .

Risk Management

39. The State of Victoria 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

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

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

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

Reform Element	Actions	Timing
Reform Element One: Implement Commonwealth Funding Follows Child		
<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"> • Victoria has a strong foundation for ensuring Commonwealth funding is allocated to settings in which children attend preschool, through its service agreement monitoring. • The eligibility criteria for services to receive Victorian Government kindergarten funding is outlined in Victoria’s Kindergarten Funding Guide (https://www.vic.gov.au/kindergarten-funding-guide) • Victorian 2024 funding rates are available on the Victorian Department of Education website at: https://www.vic.gov.au/kindergarten-funding-rates • The Victorian Government processes monthly payments to funded kindergarten services based on child level enrolment data entered into the Kindergarten Information Management System. • Victoria is continually reviewing how to strengthen and enhance current contract management arrangements and processes. <ul style="list-style-type: none"> ○ At the end of 2024, Commonwealth Funding Follows Child will be acquitted using information collected by the Victorian Department of Education on funded kindergarten enrolments. 	<p>Throughout 2024</p>
Reform Element Two: Implement a new national preschool attendance measure		
<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 in 2024</p> <ul style="list-style-type: none"> • Victoria will collect kindergarten attendance data from selected sessional kindergarten providers to form part of the National Preschool Attendance Collection (NPAC). The 2024 sample is expected to comprise approximately 8 service providers with approximately 10,000 enrolments. 	<p>To meet 2024 data submission deadlines (as provided by the ABS)</p> <p>Throughout 2024 quarterly status updates</p>

Reform Element	Actions	Timing
	<ul style="list-style-type: none"> • Data will need to be re-baselined in 2025 as the first year of full data collection. • Throughout 2024, Victoria will undertake continued development of a new state-based system to collect attendance data from all sessional services from 2025. 	on implementation of attendance system
<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"> • The department works closely with local government, kindergarten providers and other stakeholders to support attendance through initiatives such as: <ul style="list-style-type: none"> ○ Free Kinder – supports access to two years of high-quality kindergarten programs for all Victorian children by making this free. Free Kinder is available for 3 and 4-year-old kindergarten programs at participating services. ○ Early Start Kindergarten – provides targeted funding for vulnerable or Aboriginal children to attend a free kindergarten program two years before school. This creates a pathway for children who are at risk of not engaging to enrol in YBFS preschool programs in the following year. ○ Access to Early Learning program – provides additional support for children experiencing vulnerability and/or disadvantage to address complex barriers to participation in early childhood education and care. ○ Early Childhood LOOKOUT – supports children in out-of-home care to attend kindergarten and builds the capacity of the sector to identify and engage children in out-of-home care in kindergarten and support vulnerable children at risk of entering out-of-home care. ○ Pre-Purchased Places – targeted services receive funding to reserve places for vulnerable children or disadvantaged children who enrol late. 	Throughout 2024

Reform Element	Actions	Timing
	<ul style="list-style-type: none"> ○ School Readiness Funding – supports kindergartens to reduce the impact of educational disadvantage. Services can use this needs-based funding to access high-quality programs and supports that benefit children in the priority areas of communication (language development), wellbeing (social and emotional), and access and inclusion. ○ Kindergarten Inclusion Support Program – supports children with a disability, high support needs, and/or complex medical needs. ○ Specialist support to address barriers to participation experienced by children and families from CALD and refugee backgrounds, including through outreach workers employed by local government. ○ Kindergarten Central Registration and Enrolment Schemes (CRES) – provides a single point of contact for families to apply for multiple kindergarten services in their area, to help secure a place that best suits their needs. CRES is underpinned by six principles that promote consistent, inclusive and equitable access to kindergarten places, and it supports the identification and engagement of families who may need more support to register and enrol. ○ Department of Education Early Childhood Improvement Branch staff – responsibilities include conducting outreach work with kindergarten service providers and local governments to support access to, and participation in, preschool programs. <p>Significant investment to grow workforce and infrastructure capacity as part of the Best Start Best Life Reforms.</p>	
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.	Measures to be undertaken 2024, subject to Ministerial approval of national learning progressions and alignment criteria	Through out 2024 and early 2025 (if

Reform Element	Actions	Timing
<p>(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).</p>	<ol style="list-style-type: none"> 1. Review the underlying learning progressions of EYALT against the national learning progressions in accordance with the alignment criteria approved by Ministers 2. (if appropriate/required) Adjust to the EYALT to ensure alignment with national learning progressions required to meet approval standards/criteria 	<p>required) (contingent on national work to progress national learning progressions and alignment criteria)</p>
Reform Delivery/Implementation		
<p>State-specific data and implementation issues and strategies for how these will be overcome in the context of assessing performance under the Agreement.</p>	<p>Measures to be undertaken 2024</p> <ul style="list-style-type: none"> • Victoria will continue to refine preschool data with the Australian Bureau of Statistics to ensure it most accurately reflects service delivery and the YBFS population in Victoria 	<p>Through out 2024</p>

PART 5: PERFORMANCE AND REPORTING ARRANGEMENTS

42. Part 5 sets out the performance and reporting arrangements for the State of Victoria for 2024.
43. 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.
44. These data and performance specifications will be used to report State of Victoria performance, except for the supplementary data agreed by the Parties to this Plan.
45. 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).
46. 'Preschool program' is defined as per the Agreement (Definitions, p.15 of the Agreement - Preschool program (alternatives to agreed definition)), and will include:
- a. an educational program delivered in accordance with the Early Years Learning Framework (or equivalent) and the NOF delivered by an early childhood teacher; and
 - b. an educational program the Victorian Department of Education approves to be delivered by a diploma qualified educator or primary teacher who is working towards an early childhood teaching qualification for a short-term, due to the absence of a qualified early childhood teacher.
47. 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.
48. 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"> Victoria and the Commonwealth have agreed to transitional arrangements for 2024 for the collection of Term 2 attendance data (15 April 2024 to 28 June 2024).
Data provision	<ul style="list-style-type: none"> Under the transitional arrangements for 2024, Victoria will provide attendance and enrolment data in 2 separate datasets. Both datasets will be provided in line with the following key dates for 2024: <ul style="list-style-type: none"> 2 – 20 Sep: Supply addresses to ABS for geocoding 16 Sep – 4 Oct: ABS return geocoded addresses 23 Sep – 11 Oct: Submit data to ABS 4 – 15 Nov: Resupply data (including data quality statements) to ABS
Child and state specific YBFS	<ul style="list-style-type: none"> In Victoria, children become eligible for YBFS preschool in 2024 if they turn four by 30 April 2024, which follows the same rules as previous years.
Children who repeat YBFS preschool	<ul style="list-style-type: none"> Victoria intends to claim funding for children who have an approved second year in a YBFS preschool program. In Victoria, where a child is observed to display delays in key outcome areas of learning and development, a second year of funded Four-Year-Old Kindergarten may be considered in exceptional circumstances. (For further information refer to Victoria’s Kindergarten Funding Guide at https://www.vic.gov.au/kindergarten-funding-guide). Children receiving a second year of funded YBFS preschool are flagged in Victoria’s annual data submission to the ABS.

Performance requirements, reporting and payment summary 2024

49. Performance Reporting for 2024 will capture progress against planned actions undertaken by the State of Victoria 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.
50. Performance reporting will be signed off by the Commonwealth Minister who will then inform the State of Victoria 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 Victoria by



27.5.24

Signature

Date

[Lizzie Blandthorn]

[Minister for Children]

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.	\$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
\$ 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.

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
Reform Element One: Implement Commonwealth Funding Follows Child (CFFC)		
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.
Reform Element Two: Implement a new national preschool attendance measure		
The approach to measure preschool enrolment and attendance and how data will be provided to the Commonwealth, in accordance with Appendix A.1.	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.
Reform Element Three: Implement a new national preschool outcomes measure from 2025		
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.
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.	As per Table 5 in the Implementation Plan in 2024	A progress update on actions agreed at Table 5.