

Tasmania: Implementation Plan and Performance Report (Plan) - 2026

Preschool Reform Agreement – 2022 to 2027

This Plan covers:

- the implementation activities for the period 1 January 2026 to 31 December 2026 (Tables 2 – 4);
- the performance report for the period 1 January 2026 to 31 December 2026 (Annex 1 and 2).

PART 1: PRELIMINARIES

1. This Plan is a schedule to the Preschool Reform Agreement 2022 – 2027 (the Agreement) and should be read in conjunction with the Agreement. This Plan covers the period from 1 January 2026 to 31 December 2026.
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 fifth of six 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 Tasmania, 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 Tasmania 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 2026.
10. This Plan may be varied by written agreement between the Commonwealth and the responsible State Minister.
11. 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

12. The Commonwealth's estimated total financial contribution to the State of Tasmania is set out in Tables 1a (program year) and 1b (financial year) of the Agreement.
13. 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 2026 are set out in **Table 1**.
14. **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.
15. 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: 2026 Commonwealth financial contribution to the State of Tasmania

Category	Amount ¹
YBFS financial contribution	\$9,247,705
Additional funding to maintain 2021 levels	\$594,938
Total Commonwealth financial contribution (excluding project support funding)	\$9,842,643
Preschool Outcomes Measure: Project Support ²	TBC when details finalised through agreement to A.4
Total Commonwealth financial contribution (including project support funding)	TBC

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 2026.

²Preschool Outcomes Measure details will be confirmed following agreement of *Appendix A.4 Preschool Outcomes Measure 2026-2027* and will be appended to this Implementation Plan once agreed.

16. **Table 2** shows how the State of Tasmania 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.	Universal access to Kindergarten – funded kindergarten programs in government school sector.	Provision of 600 hours per week of free kindergarten in a government school, totalling 600 hours of free Kindergarten per year.	To have 95% or more of eligible children enrol in a kindergarten (preschool) program in Tasmania in a quality setting.	Continued delivery of high enrolment and attendance rates in kindergarten across sectors, including for Aboriginal and Torres Strait Islander children, and vulnerable and disadvantaged children.	\$6,889,850

2	Universal access to Kindergarten – funded kindergarten programs in Catholic or independent school	Provision of 600 hours per week of free kindergarten in a Catholic or independent school, totalling 600 hours of free Kindergarten per year.	To have 95% or more of eligible children enrol in a kindergarten (preschool) program in Tasmania in a quality setting.	Continued delivery of high enrolment and attendance rates in kindergarten across sectors, including for Aboriginal and Torres Strait Islander children, and vulnerable and disadvantaged children.	\$2,952,793
3.	Maintain Aboriginal and Torres Strait Islander children's participation	Delivering strategies and actions targeting the participation of Aboriginal and Torres Strait Islander children, including in remote areas	To facilitate children's early learning and development and transition to school, by maintaining universal access to, and improving participation in, affordable, quality early childhood education programs for all children.	All Aboriginal and Torres Strait Islander children have access to, and participate in, an affordable, quality early childhood education program. All Aboriginal and Torres Strait Islander four-year-olds in remote communities have access to early childhood education	Remaining PRA funding after programs 1-2.
4.	Maintain participation by vulnerable and disadvantaged children	Delivering strategies and actions targeting the participation of vulnerable and disadvantaged children.	To facilitate children's early learning and development and transition to school, by maintaining universal access to, and improving participation in, affordable, quality early childhood education programs for all children.	All children, including vulnerable and disadvantaged children, have access to, and participate in, an affordable, quality early childhood education program.	Remaining PRA funding after programs 1-2.
Total all programs and activities					\$9,842,643

Accuracy

Please refer to the ABS Data Quality Statement for Tasmania for 2024 Preschool Education, Australia¹. In particular, please refer to the **Accuracy** section for a detailed explanation of Tasmania's collection and validation processes to report actual students' enrolments per school.

Child level: Government schools upload enrolment data from each child's form into the Department for Education, Children and Young People (DECYP) student management system, EduPoint, which stores the data in a central warehouse. The warehouse includes automated quality checks that provide timely feedback to schools. These data are then used to populate the Tasmanian ECEC Data Collection.

Non-government schools enter student, attendance and teacher information into their secured school enrolment online applications. This data is then uploaded to DECYP's PRA data collection application where all school's data is collated, quality assured and finally extracted to submit via the Australian Bureau of Statistics' secure file transfer platform.

Service Provider / School level: DECYP staff review and clean data from both government and non-government schools, applying system checks such as verifying student ages, enrolment hours, and duplicate records. Principal must complete a declaration confirming all data are accurate. This declared dataset becomes the authoritative record for the census date (1 August).

Kindergarten data are extracted from this census application and matched with other collection data. Additional quality assurance is applied to ensure consistency with other DECYP sources.

Once enrolment numbers are finalised, DECYP's Finance and Budget Services calculates annual funding for each school based on PRA requirements. Funds are then allocated to government schools and distributed to non-government sector organisations (Catholic Education Tasmania, Independent Schools Tasmania), for onward distribution to individual schools.

State context and funding contributions

17. Context influencing the State of Tasmania delivery of preschool and the States' investment in preschool for 2026 is covered in this section.

The Tasmanian Government continues to invest strongly in early childhood education, maintaining a universal, school-based kindergarten model that provides children with high-quality early learning in the year before full-time schooling (YBFS). Tasmania's expenditure on preschool (kindergarten) services is reported annually in the Report on

¹ <https://www.abs.gov.au/statistics/people/education/preschool-education> (Latest publication as at 22 Jan 2026)

Government Services, Part B, Section 3, which outlines total State investment in early childhood education and care.

A. Programs and Initiatives Supporting Agreement Objectives

Tasmania's preschool system is embedded within the school sector, supporting universal access and substantial alignment with National Quality Framework requirements. All eligible children can access at least 600 hours of free kindergarten per year through approximately 150 government and 60 non-government schools. Registered kindergarten programs in government and non-government schools receive baseline support through a state subsidy, with additional program hours funded through the Preschool Reform Agreement based on enrolments. Commonwealth childcare subsidies do not apply for children attending kindergarten programs. Tasmania's long-standing school-based kindergarten model has contributed to consistently strong participation in YBFS high-quality early learning.

Long day care centre-based services also deliver early childhood education programs in Tasmania – more than 120 services were operating in 2024 (latest data). As these programs are not typically registered as kindergarten programs, they are not eligible for Federation Funding Agreement Schedule funding. Centre-based care services may seek registration as non-government schools to offer kindergarten and access related funding; however, as at January 2026, none are registered to do so.

A suite of state-funded initiatives complement the PRA by supporting early engagement in the years before kindergarten (birth to four years). These include:

- Launching into Learning
- Child and Family Learning Centres
- Early Childhood Inclusion Service
- Working Together – Supporting Early Learning
- Early Learning for Three Year Olds
- Dedicated supports for Aboriginal families and vulnerable communities within these programs

These programs are not funded through the Agreement or other Commonwealth sources, but align closely with the PRA's focus on access, participation and improved outcomes – particularly for vulnerable or disadvantaged cohorts, and Aboriginal and Torres Strait Islander children. Further details on each these state-funded programs can be found online at [Great Start - Department for Education, Children and Young People](#).

B. Policy Commitments

Tasmania remains committed to providing universal access to 15 hours per week (600 hours per year) of quality preschool education through its school-based kindergarten programs. The state will continue funding kindergarten for all eligible children attending government and non-government schools. Ten hours per week are directly funded by the state, with the remaining five hours supported through the PRA. Commonwealth childcare subsidies do not apply for children attending kindergarten programs.

Broader policy commitments related to preschool are guided by the DECYP Strategic Plan 2024-2030 and the Child and Student Wellbeing Strategy – Safe, Well and

Engaged in Learning. These strategies reinforce Tasmania's long-term focus on early learning, wellbeing, and equitable access to high-quality early education. Supporting initiatives include:

- Launching into Learning
- Child and Family Learning Centres
- Early Childhood Inclusion Service
- Working Together – Supporting Early Learning
- Early Learning for Three Year Olds

C. Preschool Delivery Context

Tasmania has delivered state-funded kindergarten programs linked to primary schools since 1911. A major review in 1968 recommended expanding access by embedding kindergarten within the school system, leading to a rapid increase in available places and significant improvements in equity for disadvantaged families. Universal entitlement to kindergarten enrolment was legislated in 1994, and participation has remained consistently high since that time. The effectiveness of Tasmania's approach was reaffirmed in the 2019 Nous Review of the Universal Access National Partnership, which found the state met all measurable benchmarks.

Kindergarten enrolment in Tasmania continues to align closely with the early primary years, reflecting high and stable participation. Based on the most recent 2025 Estimated Residential Population (ERP) data, Tasmania had approximately 5,840 four- and five-year old children in the year before full-time schooling, including around 736 Aboriginal and Torres Strait Islander children and 1,799 children living in low-socioeconomic areas. In the same year based on Tasmanian internal data reports:

- approximately 3,850 children enrolled in kindergarten in government schools
- just over 1,750 children enrolled in kindergarten in non-government schools
- an estimated 1,200 children were enrolled in both a registered kindergarten and a long day care service.

However, the school-based delivery of preschool in Tasmania presents several risks in meeting PRA attendance and enrolment performance indicators. Achieving year-on-year improvements against both measures is challenging given Tasmania's already high baseline enrolment and attendance rates. In addition, seasonal illness and ongoing post-COVID health protocols and behaviours continue to influence attendance rates each year.

Where performance targets under this Implementation Plan are not met, Tasmania can provide supplementary in-confidence attendance and enrolment data for government schools, including full-year kindergarten attendance rates, to demonstrate comparable attendance data for Prep and Year 1 students (ages 5 and 6), and absence rates by reason categories. Please note additional attendance data from non-government schools is not collected or provided to DECYP.

Data Sharing and Transparency

18. The Commonwealth and the State of Tasmania reaffirm their commitment to using their best endeavours to share data between jurisdictions as a default position, where it can be done securely, safely, lawfully and ethically. This position is supported by the [Intergovernmental Agreement on data sharing between](#)

[Commonwealth and State and Territory governments](#) and the Data Sharing Strategy endorsed by the Australian Education Senior Officials Committee.

19. Sharing of data in relation to the Agreement may occur for the purposes of research, statistical analysis or policy development that is in line with the stated objective of the Agreement to maximise the benefit of the preschool year by improving outcomes for children. Linkage and any subsequent publication of the results of linked data would only occur with the express consent of all parties. No outputs or outcomes of the research, statistical analysis or policy development would be used for determining payments under this Agreement.
20. The Commonwealth holds Child Care Administrative data. The Commonwealth undertakes to facilitate sharing of this data in accordance with appropriate legislation such as the Privacy Act 1988 and legislation underpinning the Child Care Subsidy. This may occur:
 - a. on an ongoing basis as part of the Australian Bureau of Statistics Secure Environment for Analysing Data (SEAD) platform once development has concluded;
 - b. on an ongoing basis as part of the Australian Bureau of Statistics Person Level Integrated Data Asset (PLIDA); or
 - c. via a data sharing agreement negotiated with the Commonwealth.
21. The State of Tasmania holds data in relation to state-funded preschool programs as part of the National Early Childhood Education and Care Collection and National Preschool Attendance Collection. The State of Tasmania undertakes to facilitate sharing of this data through:
 - a. the Australian Bureau of Statistics Person Level Integrated Data Asset for agreed projects that maximise the benefits of the year before full-time school (preschool) and early childhood education care to improve outcomes for children, for example potentially undertaking additional analysis building on recommendations from the 2022 Tasmanian Early Childhood Outcome Project (TasECHO);
 - b. any other measures to be agreed.
22. The Commonwealth may publish details regarding funding under the Agreement for the State of Tasmania following completion of the final milestone for the program year.

Implementation Project Funding Contributions

23. This section details implementation project funding provided by the Commonwealth 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 Tasmania - Statement of Allocations (as per 2022 Implementation Plan)

Implementation Project (details)	Commonwealth funding	Actions (incl. deliverables)	KPI	Timing (incl. delivery schedule)
Project team to implement reporting requirements for 2022 until 2027.	\$350,000	<ul style="list-style-type: none"> • Organise additional attendance reporting as per agreed 2026 data specification for Government and Catholic school sectors. • Organise IT updates for 2026 reporting as required • Document current DECYP and school system functions to determine required enhancements • Implement new user requirements for systems to meet reporting requirements • IT contractor continues to implement enhancements • Support Australian Government and contribute to national decisions to implement student outcome measure in 2026 • Monitor and refine enhancements to meet reporting requirements 	<ul style="list-style-type: none"> • Project updates provided to the Australian Government. • Project team reports 2026 reporting requirements as per agreed national data specifications. • Subject to agreed national or bilateral policy and data measures decisions, completion of documentation outlined in actions table are planned to be completed by 31 December 2026. 	March 2022 until August 2027

24. 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: Project Support

25. Table 4 to be submitted as an addendum following agreement of A.4

Table 4: Overview of Preschool Outcomes Measure Project Support for State of Tasmania - Statement of Allocations

Activities (details)	Commonwealth funding	State contribution	Actions (incl. deliverables)	KPI	Timing (incl. delivery schedule)
To be included in addendum following agreement of A.4					

Risk Management

26. The State of Tasmania 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

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

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

Table 5: Planned Actions for the period 1 January 2026 to 31 December 2026 for the State of Tasmania

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 2026:</p> <ul style="list-style-type: none"> • Build on existing funding mechanisms to provide funding for each student as per the PRA for the Tasmanian government, Catholic and independent school sectors • Continue to hold discussions with non-government school sectors throughout 2026 to deliver increased data reporting capabilities. Further meetings to be held following confirmation of student enrolments in August 2026 (Data collection reference period). • Provide ongoing support to students who cease to be enrolled or cease attending. Students are supported by schools and central DECYP Learning Services as part of wider school engagement services, to re-enrol or return a student to preschool. Furthermore, students who are absent due to long-term illness or other reasons are supported to continue learning at home. • Acquit funding distribution for school sectors based on confirmed August 2025 student enrolments. Tasmania continues to provide preschool funding based on confirmed enrolments. In Tasmania, school sectors do not need funding at the start of the school year to deliver services. • Provide an auditable report on enrolments and funding distributions to Government, Catholic and independent school sectors to provide transparency of Commonwealth contributions. 	<p>January 2026 until December 2026</p>
Reform Element Two: Implement a new national preschool attendance measure		

Reform Element	Actions	Timing
<p>Agreed details of preschool enrolment and attendance targets for 2026, to be measured using data provided to the Commonwealth, in accordance with Appendix A.1.</p> <p>For 2026 targets:</p> <ul style="list-style-type: none"> • 2025 will be used as the baseline to measure 2026 performance. • attendance targets will be measured according to the formula 'at least x% of children attend at least y% of 600 hours', where: <ul style="list-style-type: none"> ○ 'y' is the agreed proportion of 600 hours; and ○ 'x' is any improvement on the baseline year's proportion of YBFS children attending agreed proportion of 'y' hours. • enrolment targets are any improvement on the 2025 baseline figure. <p>Targets will be set <i>and assessed</i> with reference to the PRA Appendix A, clause 15 and clause 21 and Appendix A.1 clauses 4.15, 4.16 and the principles set out in Appendix A.1 section 5, noting the Parties acknowledge:</p> <ul style="list-style-type: none"> • attendance in preschool programs is not compulsory and influenced by parental choice and other factors • the attendance measure is based on an experimental data collection and may be subject to year-to-year volatility • a range of sources of supplementary data may need to be provided and considered in good faith to properly assess performance against attendance targets • capacity to demonstrate year-on-year improvements (x) reduces the greater the proportion of children attending at the target attendance rate (y) • inclusion of targets within 2026 Implementation Plans do not constitute agreement to those same targets in future years or for future agreements. 	<p>Work towards meeting the following agreed targets for 2026:</p> <ol style="list-style-type: none"> 1. Improvement from the 2025 baseline proportion of children in the year before full-time school who attended a preschool program(s) for 70% of 600 hours (420 hours). 2.1 Improvement from the 2025 baseline proportion of Aboriginal and Torres Strait Islander children in the year before full-time school who are enrolled in a preschool program(s) for 600 hours (meeting the target is achieved if 95% or more of the Aboriginal and Torres Strait Islander Australians cohort are enrolled) 2.2 Improvement from the 2025 baseline proportion of Aboriginal and Torres Strait Islander children in the year before full-time school who are attending a preschool program(s) for 70% of 600 hours (420 hours). 3.1 Improvement from the 2025 baseline proportion of disadvantaged children in the year before full-time school who are enrolled in a preschool program(s) for 600 hours (meeting the target is achieved if 95% or more of the disadvantaged cohort are enrolled). 3.2 Improvement from the 2025 baseline proportion of disadvantaged children in the year before full-time school who are attending a preschool program(s) for 70% of 600 hours (420 hours). <p>Measures to be undertaken 2026:</p> <ul style="list-style-type: none"> • Continue to manage deliverables through the DECYP project team and governance arrangements. • Continue to work with non-government school sectors. • Document attendance reporting requirements for new agreement, in particular increased attendance reporting specifications. • Document current DECYP and school (Government, Catholic and Independent) system attendance reporting 	<p>2026 performance data expected delivery March-April 2027</p> <p>January 2026 until December 2026</p>

Reform Element	Actions	Timing
	<p>capabilities to determine required attendance reporting enhancements.</p> <ul style="list-style-type: none"> • Develop new attendance user requirements for systems to meet attendance reporting requirements as required. • Document any IT system changes specifications for attendance reporting as required. 	
<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>Actions to be undertaken 2026:</p> <ul style="list-style-type: none"> • Inclusion Services (DECYP) officers work closely with the families of Aboriginal and Torres Strait Islander children from birth to five years to engage their children in a wide range of early years activities and programs in their community. • Through outreach programs, work with schools to identify families with Aboriginal and Torres Strait Islander children who haven't engaged in early years learning • Support increased participation in Launching into Learning (LiL) at their local school and pre-kinder sessions • Support with transport to attend specialist appointments • Follow ups with families re appointments • Connect up DECYP support teams with other early years support agencies (e.g., CHaPS nurses, Save the Children, Dental, etc.). • Child and Family Learning Centres (CFLCs) deliver supports to Aboriginal and Torres Strait Islander families to maintain high participation in early years programs. • Conduct Pop-up play (e.g., local parks) • Provide drop off resources to door/home visits • Provide support for third-party HIPPPY programs at nominated CFLCs (a structured education program, parent/carer teaching their child literacy, numeracy and language skills as well as physical skills) 	<p>January 2026 until December 2026</p>

Reform Element	Actions	Timing
	<ul style="list-style-type: none"> • Provide Working Together places for families in selected communities with the provision of free early learning for Aboriginal and Torres Strait Islander children for two to three full days per week, with support for transport and other holistic supports identified with the family. • Linking families with Aboriginal and Torres Strait Islander Community Organisations (e.g., kotalayna Health, TAC, Karadi etc.) • Facilitate local programs under the Learning in Families Together (LIFT) initiative. • Providers to utilise Early Learning Integrated Support Model to support young children and families to thrive in strong connected communities and with successful transitions into formal schooling. 	
Reform Element Three: Implement a new national preschool outcomes measure		
Participate in activities that continue to support outcomes measurement	<p>In good faith, participate in: the negotiation and agreement of Appendix A.4; activities as agreed through Appendix A.4; and the Preschool Outcomes Measure Working Group as required.</p> <p>Further details will be provided in an addendum to this Implementation Plan, following agreement to Appendix A.4.</p>	TBC in an addendum
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.	<p>Measures to be undertaken 2026:</p> <ul style="list-style-type: none"> • DECYP project team continue to manage approval of PRA recommendations through existing DECYP procedures and applicable DECYP Executive members and Tasmanian Minister for Education. • DECYP project team continue to engage with Australian Government and other jurisdictions to implement reform agreement. 	January 2026 until December 2026

Reform Element	Actions	Timing
	<ul style="list-style-type: none"><li data-bbox="1093 323 1771 437">• Significant in-kind support towards implementation of reform agreement in all working groups (as a small jurisdiction with limited resources supporting a range of governmental priorities).	

PART 5: PERFORMANCE AND REPORTING ARRANGEMENTS

29. Part 5 sets out the performance and reporting arrangements for the State of Tasmania for 2026.
30. 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.
31. These data and performance specifications will be used to report State of Tasmania performance, except for the supplementary data agreed by the Parties to this Plan.
32. 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).
33. In Tasmania, a preschool program is defined as: an educational program in accordance with the Early Years Learning Framework (or equivalent) and the NQF (as mirrored in Tasmania through the Tasmanian Quality Standards) delivered by an early childhood teacher.
34. From 2024, States were 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 2026, these should be detailed in Table 5 and 6.
35. Table 6 covers information states are required to report annually to facilitate application of Appendix A.1 and Appendix B in 2026.

Table 6: State specific attendance and enrolment data considerations

Category	Required Information
Attendance collection period	<ul style="list-style-type: none"> Tasmania will be providing the complete Term 2 data for 2026 for all sectors. Term 2 dates (for all sectors) for 2026 are 4 May – 10 July
Data provision	<ul style="list-style-type: none"> Tasmania intends to submit attendance and enrolment data at the same time, in compliance with the nationally agreed due dates for submission to the ABS. There are no proposed changes to the calculations/methodology of YBFS age ranges or YBFS repeaters
Child and state specific YBFS	<ul style="list-style-type: none"> The child specific YBFS age range(s) for 2026 is children aged 4 years old as at 1 January 2026, that is, the age children become eligible for YBFS preschool
Children who repeat YBFS preschool	<ul style="list-style-type: none"> Tasmania does not intend to claim funding for children who have a second year in a YBFS preschool program ('repeaters').

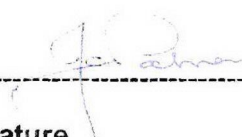
Performance requirements, reporting and payment summary 2026

36. Performance Reporting for 2026 will capture progress against planned actions undertaken by the State of Tasmania 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.
37. Performance reporting will be signed off by the Commonwealth Minister who will then inform the State of Tasmania 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 Tasmania by

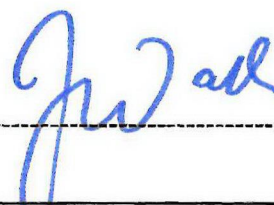


Signature **Date**

The Hon Jo Palmer

Tasmanian Minister for Education

Signed for and on behalf of the Commonwealth of Australia by



Signature **Date**

Senator the Hon Jess Walsh

Minister for Early Childhood Education | Minister for Youth

Annex 1 – Funding Follows Child Acquittals

Commonwealth Funding Follows Child (CFFC) acquittals (updated by 31 March 2027)

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 2027.

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 2026 (update by 31 March 2027)

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 2026	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 2026	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 2026	A progress update on actions agreed at Table 5.
Reform Element Three: Implement a new national preschool outcomes measure		
How the State will work collaboratively with the Commonwealth to progress the preschool outcomes measure.	As per Table 5 in the Implementation Plan in 2026	A progress update on actions agreed at Table 5.
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 2026		A progress update on actions agreed at Table 5.
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