

Queensland: 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 Queensland, represented by the Minister for Education and the Arts.
8. As a schedule to the Agreement, the purpose of this Plan is to provide the public with an indication of how the State of Queensland demonstrates its capacity to achieve and deliver the outcomes of the Agreement.
9. This Plan will cease on completion of the final performance reporting and the processing of final payments against the performance benchmarks or milestones set out within it for 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 Queensland 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 Queensland

Category	Amount ¹
YBFS financial contribution	\$110,245,602
Additional funding to maintain 2021 levels	\$0
Total Commonwealth financial contribution (excluding project support funding)	\$110,245,602
Preschool Outcomes Measure: Project Support	\$500,000
Total Commonwealth financial contribution (including project support funding)	\$110,745,602

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.

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

Table 2: Program/activities objectives and outcomes

	Program/activity	Outputs	Objectives	Outcomes	Estimated Cth funds allocated
Program year funding (Commonwealth Funding Follows Child)					
1.	Contribute to: Queensland Kindergarten Funding subsidies for Centre Based Day Care (CBDC) and sessional kindergarten; and State Delivered Kindergarten (SDK) and eKindy	Enable fee free Early Childhood Teacher (ECT-) led kindergarten programs for 15 hours per week, 40 weeks per year, across a range of settings and types.	To facilitate children's early learning and development and transition to school, by maintaining universal access to and improving participation in, fee free, quality early childhood education programs for all children.	All children, including children experiencing vulnerability and disadvantage, have access to and can participate in, fee free quality early childhood education programs, regardless of whether programs are delivered through schools (non-government and government), sessional kindergartens or CBDC.	\$106,285,808
2	Contribute to: <ul style="list-style-type: none"> • Communications/ Marketing for kindergarten • Promote transition from home to Kindy to school • Deadly Kindies program for 	Raising awareness of the importance and value of participating in a quality kindergarten program.	Engage with families less likely or unable to engage with kindergarten programs. Improve access to ECTs and educators for services to deliver	Targeted cohorts benefit from strategies, programs and/or actions that: <ul style="list-style-type: none"> • facilitate kindergarten transitions, enrolment and 	\$3,959,794

	<p>Aboriginal families and Torres Strait Islander families</p> <ul style="list-style-type: none"> • Playgroups • Early Childhood Workforce Strategy 2025–28 • Queensland Children’s Hospital School in-patient kindergarten program 	<p>Attracting and retaining qualified ECTs and educators to deliver kindergarten, supported study scholarships and capability building programs.</p>	<p>kindergarten programs.</p>	<p>attendance; and/or</p> <ul style="list-style-type: none"> • promote the value of early childhood education programs, including kindergarten; and/or • lift the quality of early childhood education programs and services, including workforce; and/or • improve children’s outcomes; and/or positively contribute towards achieving the objectives and performance/ reporting obligations under the Preschool Reform Agreement 2026. 	
Total all programs and activities					\$110,245,602

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

For services that agree to opt-in to the Queensland Government’s free kindergarten initiative, the funding is to fully offset the cost to deliver approved kindergarten programs to eligible-age children by a qualified ECT for 600 hours per annum. Services that are eligible are predominantly stand-alone kindergartens and CBDC services. Eligible services claim funding for each child on a quarterly basis.

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

- (SDK) – in state schools located at least 40 kilometres by road from the nearest approved kindergarten, in a selected, discrete Aboriginal and Torres Strait Islander community or other selected communities where there are barriers to accessing kindergarten;
- eKindy – through the Brisbane School of Distance Education; and
- Hospital School Kindy at the Queensland Children’s Hospital and eight regional hospitals.

The estimate of the allocation of Commonwealth funding is based on enrolments of children in approved kindergarten services receiving kindergarten subsidies in 2025 (annual early childhood census). Acquittal of actual Commonwealth Funding Follows the Child (CFFC) expenditure will be determined from actual enrolments submitted by approved kindergarten providers during 2026 and from departmental records for enrolments in state delivered programs.

State context and funding contributions

17. Context influencing the State’s delivery of preschool and investment in preschool for 2026 is covered in this section.
 - a. Queensland will continue to: recognise the value of all cohorts of children participating in a quality preschool program in the year before school as the foundation of their education and lifelong outcomes; remain committed to achieving the highest possible number of children enrolling in and attending a quality preschool program for 15 hours a week, or 600 hours a year, in the year before school; emphasise the importance of consistent preschool attendance; and drive continued efforts to lift enrolment rates for First Nations children and children experiencing disadvantage.
 - b. Since 2024, the Queensland Government introduced free kindergarten as part of a \$645 million investment over four years. The Government is committed to ensuring that all eligible-age children access a kindergarten program delivered by an ECT in the YBFS.
 - c. Free kindergarten is available where a service agrees to opt-in and meet the funding criteria. Free kindergarten applies to a program delivered by a qualified ECT for 15 hours per week and 40 weeks a year. Families accessing kindergarten in Australian Government Child Care Subsidy (CCS)-eligible services will receive free kindergarten for the 600 hours; however, may need to pay for hours of care outside the kindergarten program.
 - d. In addition to free kindergarten, the department also provides funding to improve inclusiveness of services, including children with a disability, Aboriginal and Torres Strait Islanders and children from different cultures and backgrounds.
 - e. Inclusion Ready subsidies are provided to all approved kindergarten providers (\$170.10 per eligible enrolled child in CBDC services and \$180.10 per child in

sessional kindergartens) to invest in improvements in inclusive practices and staff capability. Sessional kindergartens also can apply for funding to support the participation of children with a suspected diagnosis or with a diagnosis of a disability through the Kindergarten Inclusion Support Scheme.

- f. A Kindergarten Inclusion Service is funded to provide access for eligible children with additional needs and improves the inclusiveness of kindergarten programs. The service is available to all funded services delivering an approved kindergarten program. Services can access universal and targeted support and advice to build educator capability and enhance the access, inclusion and outcomes of eligible children with additional needs, through Autism Queensland Limited; Down Syndrome and Intellectual Disability Queensland; Hear and Say Limited; and SPELD Qld Inc.
- g. The Queensland Government provides Kindy Uplift program funding to all approved services to respond to children's learning and development needs and strengthen children's access to, and meaningful participation in, the full range of kindergarten experiences. Kindy Uplift focuses on six priority areas that align with the Early Years Learning Framework (EYLF) V2.0 and learning outcomes. Funding is allocated on a needs basis through an application process, considering community characteristics that reflect educational disadvantage.
- h. Kindergarten programs are predominantly provided by the non-government sector through 1,907 CBDC services and 427 sessional kindergarten services.
- i. The Queensland Government delivers kindergarten programs where there is market failure, unique challenges experienced by families in accessing kindergarten and/or non-viability in geographically isolated communities. In 2026, 141 Kindergarten programs (SDK) will be offered at 123 state schools or their campuses, including 31 programs in discrete Aboriginal and Torres Strait Islander remote communities.
- j. In 2024, the Queensland Government released an initiative to enable children living in discrete Aboriginal and Torres Strait Islander communities to access an extended free kindergarten program at either their local state school or early childhood service. Access to extended kindergarten hours of up to 30 hours per week is being supported under a staged implementation process. Schools and service providers are being supported to implement a delivery model aligned to the context and needs of the community. In Term 1, 2026 there are 26 schools and one community kindergarten delivering more than 15 hours per week of free kindergarten to vulnerable and disadvantaged children. Five schools and three communities continue to work with their communities to decide the best option for their context.
- k. A distance education program (eKindy) is offered through the Brisbane School of Distance Education for isolated children that cannot easily access a centre-based program. Children receiving medical treatment at the Queensland Children's Hospital and eight regional hospitals can also access kindergarten sessions through the Hospital School.

- l. Programs delivered directly by the department, such as SDK or eKindy, are offered at no cost to families. SDK programs ensure all children have access to a kindergarten program in the YBFS, no matter where they live.
- m. The Queensland Government provides subsidies to approved kindergarten providers that meet eligibility criteria—for CBDC services—at <https://earlychildhood.qld.gov.au/grants-and-funding/kindergarten-funding/funding-essentials-for-long-day-care-providers> and for sessional kindergarten services at <https://earlychildhood.qld.gov.au/grants-and-funding/kindergarten-funding/funding-essentials-for-sessional-kindergartens>.
- n. The Queensland Kindergarten Funding program provides a base per-child subsidy for services that opt-in to free kindergarten. The subsidy for sessional kindergartens not eligible for the CCS is \$4,342.50 per child and \$2,012.80 per child for CBDC services eligible for CCS. The base subsidy is to be used to cover the cost of delivering the program. A minimum of 80% of the base subsidy for CBDC must be used to improve entitlements for the ECT and up to two diploma or higher qualified educators delivering the kindergarten program.
- o. A Gap Fee Subsidy is provided for a service that opts-in to free kindergarten to cover the fee component for a 15 hour per week, 40 week per year kindergarten program. The Gap Fee Subsidy for CBDC is paid after CCS.
- p. Service location funding is provided to over 300 sessional kindergartens and CBDC services located in outer regional, remote and very remote areas (using the ABS remoteness measure) to assist with attraction and retention of ECTs. Sessional kindergartens in these areas also receive funding to assist with financial viability, based on the same subsidy rates. The subsidies are \$435.60 per child in outer regional; \$1,134.40 per child in remote and \$1,636.50 per child in very remote areas. For CBDC, the subsidies are \$413.30 per child in outer regional; \$1,076.20 per child in remote and \$1,552.40 per child in very remote areas. A minimum funding guarantee of 22 funded places is available where total preschool enrolments are less than 22.
- q. The Queensland Government is investing \$20 million per annum to address challenges with the early childhood workforce through the Early Childhood Workforce Strategy. The plan complements the National Workforce Strategy and invests in programs to improve career recognition, wages and conditions, attraction and retention, qualification pathways, leadership and capability improvement.
- r. Recognising that not all children enrol in a kindergarten program, the Government invests in a range of initiatives to promote participation in kindergarten, particularly by vulnerable and disadvantaged and Aboriginal and Torres Strait Islander children. Programs include:
 - i. engagement of Kindy Advisors to support application of Kindy Uplift funding;
 - ii. kindy media and marketing campaigns;

- iii. Deadly Kindies program that promotes kindergarten participation with Aboriginal and Torres Strait Islander families and provides intensive support for families to enrol in kindergarten;
 - iv. Early Years Places that work with vulnerable families and promote the benefits of enrolling in kindergarten, including operating playgroups;
 - v. kindergarten sessions offered to children undergoing long-term medical treatment at the Queensland Children's Hospital School and eight regional hospitals; and
 - vi. Transition support officers allocated in regions to work with communities to facilitate transition from home to kindergarten to school.
- s. Queensland is expected to continue the longer-term trend towards strong population growth, underpinned by interstate and overseas migration. This, coupled with the State's large size and decentralised population, adds to the cost and challenge of achieving and maintaining universal access to kindergarten.
- t. There are challenges in the planning, implementation and measurement of success of initiatives targeting kindergarten participation rates. Difficulty in obtaining accurate population estimates and projections of Indigenous families is acknowledged by the ABS where figures are based on self-identification of Indigeneity by a population.

Implementation Project Funding Contributions

18. 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 Queensland - Statement of Allocations (as per 2022 Implementation Plan)

Implementation Project (details)	Commonwealth funding	Actions (incl. deliverables)	KPI	Timing (incl. delivery schedule)
Sector systems upgrades and support	\$2.5 million	Support Queensland Sessional kindergartens to modify or introduce systems to manage kindergarten enrolment and attendance data, to align with arrangements under the PRA	Sessional kindergartens transition to electronic data management systems. Provision of high quality and robust enrolment and attendance data by CBDC and sessional kindergarten services	2022–2024
Queensland Government systems upgrades	\$3 million	Upgrades to Queensland's QGrants management system to satisfy new national data collection and reporting requirements	Collection of improved enrolment and attendance data	2022–April 2026
Data collection management	\$0.5 million	Support development and implementation of new national data reporting systems	Transition to new national data collection platform, once agreed and developed	2022–2025

19. 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

20. Table 4, below, agrees:

- a. Commonwealth project funding made available for 2026 to support participation in the Preschool Outcomes Measure, in particular the pilot of the national tool; and
- b. the ways in which States intend to spend this Commonwealth funding in 2026.

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

22. If necessary, Table 4 maybe agreed in an addendum attached to this Implementation Plan following Ministerial agreement to the PRA Appendix A.4 *Preschool Outcomes Measure 2026-2027*. If an addendum is needed, this should be noted in the table.

23. A clearly labelled copy of Table 4 may be inserted below to agree, in 2026, Commonwealth funding made available for 2027, and the ways in which States intend to spend that funding in 2027.

Table 4: 2026 Overview of Preschool Outcomes Measure Project Support for State of Queensland - Statement of Allocations for 2026

Activities (details)	Commonwealth funding	State contribution	Actions (incl. deliverables)	KPI	Timing (incl. delivery schedule)
Engage with the national evaluation process and provide jurisdictional evidence to contribute to the national evidence base where relevant.	Up to \$200,000	Provision of in-kind staff time including strategy and policy oversight, executive engagement and approvals, subject matter expertise. Access to relevant jurisdictional findings to support evaluation. Provision of governance and corporate support (HR, finance, IT) to support project delivery.	Share relevant learnings from KLPT development and testing, including online functionality trials, consultations and professional development. Participate in interviews or other evaluation activities (methods to be negotiated with the third-party evaluator). Provide additional information, input or documentation to support the national evaluation. Undertake project administration and coordination of evaluation activities.	Participation in required evaluation activities. Evaluation inputs provided within agreed timeframes. Key findings shared with the Cwlth / evaluator, and POM Working Group (WG).	Q3 2026 – Q4 2026
Maintain alignment and validity of the	Up to \$25,000	Provision of in-kind staff time including strategy and policy	Participate in the POM Working Group and national discussions.	Engagement in POM Working Group meetings	Q2 2026 – Q4 2026

KLPT according to the Rosetta Stone approach, in line with national developments.		oversight, executive engagement and approvals, subject matter expertise. Access to jurisdictional information to support alignment activities. Provision of governance and corporate support (HR, finance, IT) to support project delivery.	Monitor developments relevant to alignment. Provide input into national discussions, reports and documentation with possible implications on alignment activities. Undertake planning to maintain alignment (noting changes material to alignment requiring significant amendments would be out of scope of this activity).	Input provided into relevant discussions, reports and documents Alignment risks/issues identified and managed, and alignment maintained.	
Delivery of communications and stakeholder engagement activities to support preschool outcomes measure awareness and engagement.	Up to \$25,000	Development and delivery of communications materials and engagement activities. Provision of in-kind staff time including strategy and policy oversight, executive engagement and approvals, subject matter expertise, strategic communications. Provision of governance and corporate support (HR, finance, IT) to support project delivery.	Develop and implement a preschool outcomes measure/KLPT communications plan for 2026. Deliver a minimum of 5 information sessions for stakeholders, including CGB organisations, teachers and educators engaged in testing and trials, kindy advisors.	Communications plan developed. Minimum number of sessions delivered. Stakeholder participation achieved.	Q1 2026 – Q4 2026

Table 4: 2027 Overview of Preschool Outcomes Measure Project Support for State of Queensland - Statement of Allocations for 2027

Activities (details)	Commonwealth funding	State contribution	Actions (incl. deliverables)	KPI	Timing (incl. delivery schedule)
Engage with the national evaluation process and	Up to \$200,000	Provision of in-kind staff time including strategy and policy	Share relevant learnings from KLPT development	Participation in required evaluation activities.	Q1 2027 – Q4 2027

<p>provide jurisdictional evidence to contribute to the national evidence base where relevant, focusing on implementation insights.</p>		<p>oversight, executive engagement and approvals, subject matter expertise.</p> <p>Access to relevant jurisdictional findings to support evaluation.</p> <p>Provision of governance and corporate support (HR, finance, IT) to support project delivery.</p>	<p>and implementation.</p> <p>Participate in interviews or other evaluation activities (methods to be negotiated with the third-party evaluator).</p> <p>Provide additional information, input or documentation to support the national evaluation.</p> <p>Undertake project administration and coordination of evaluation activities.</p>	<p>Evaluation inputs provided within agreed timeframes.</p> <p>Key findings shared with the Cwlth / evaluator and POM WG</p>	
<p>Maintain alignment and validity of the KLPT according to the Rosetta Stone approach, in line with national developments.</p>	<p>Up to \$25,000</p>	<p>Provision of in-kind staff time including strategy and policy oversight, executive engagement and approvals, subject matter expertise.</p> <p>Access to jurisdictional information to support alignment activities.</p> <p>Provision of governance and corporate support (HR, finance, IT) to support project delivery.</p>	<p>Participate in the POM Working Group and national discussions.</p> <p>Monitor developments relevant to alignment.</p> <p>Provide input into national discussions, reports and documentation.</p> <p>Undertake planning to maintain alignment (noting changes material to alignment are not expected and significant amendments would be out of scope of this activity).</p>	<p>Engagement in POM Working Group meetings</p> <p>Input provided into relevant discussions, reports and documents</p> <p>Alignment risks/issues identified and managed, and alignment maintained.</p>	<p>Q1 2027 – Q4 2027</p>
<p>Delivery of expanded communications and stakeholder engagement activities to support</p>	<p>Up to \$25,000</p>	<p>Development and delivery of communications materials and engagement activities.</p>	<p>Develop and implement a preschool outcomes measure/KLPT communications plan for 2027.</p>	<p>Communications plan developed.</p> <p>Minimum number of sessions delivered.</p>	<p>Q1 2027 – Q4 2027</p>

implementation, uptake and sector engagement of the KLPT.		<p>Provision of in-kind staff time including strategy and policy oversight, executive engagement and approvals, subject matter expertise, strategic communications.</p> <p>Provision of governance and corporate support (HR, finance, IT) to support project delivery.</p>	<p>Deliver a minimum of 5 information sessions for stakeholders, including CGB organisations, teachers and educators, kindy advisors.</p> <p>Facilitator training to support larger-scale pilot.</p>	Stakeholder participation achieved.	
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Risk Management

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

PART 4: REFORMS

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

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

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

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"> • Provide free kindergarten: <ul style="list-style-type: none"> ○ Provision of advice for services and publication of Kindergarten Funding Essentials on website ○ Free Kindy website for services and families to assess eligibility for free kindy and to find nearest service using the Kindy Finder ○ Kindy marketing campaign ○ Provision of subsidies to approved providers with quarterly claims and provision of enrolment and attendance data for both sessional kindergartens and CBDC services ○ Provision of funding to enable SDK and eKindy programs ○ Maintain system interface to allow services to claim and provide reporting data. • Continue marketing campaigns and initiatives to raise awareness of benefits of participating in kindergarten (Deadly Kindies, Early Years Places, Playgroups, Hospital kindy sessions, transition support). 	<p>Ongoing</p>
Reform Element Two: Implement a new national preschool attendance measure		
<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>Agreed baseline year 2025</p> <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 (x%) who attend a preschool program(s) for 75% of 600 hours (450 hours). <ol style="list-style-type: none"> 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. 2.2 Improvement from the 2025 baseline proportion of Aboriginal and Torres Strait Islander children in the year before full-time school (x%) who attend a preschool program(s) for 75% of 600 hours (450 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. 	<p>2026 performance data scheduled for delivery in March- April 2027</p> <p>Ongoing</p>

Reform Element	Actions	Timing
<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) <ul style="list-style-type: none"> inclusion of targets within 2026 Implementation Plans do not constitute agreement to those same targets in future years or for future agreements. 	<p>3.2 Improvement from the 2025 baseline proportion of disadvantaged children in the year before full-time school (x%) who attend a preschool program(s) for 75% of 600 hours (450 hours).</p> <p>Measures to be undertaken in 2026:</p> <ul style="list-style-type: none"> The provision of attendance data is now mature and becomes part of BAU, in line with Part 5 below. 	
<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 in 2026:</p> <ul style="list-style-type: none"> Continue to implement Deadly Kindies and Intensive Support for Aboriginal and Torres Strait Islander children to participate in kindergarten. Continue to implement supported playgroup programs, and support provided by regional transition officers and Early Years Places for vulnerable families to enrol in kindergarten. Media and marketing campaigns. Work with Aboriginal and Torres Strait Islander stakeholders to explore opportunities to encourage ownership/control of locally controlled early childhood services. Consult with Aboriginal and Torres Strait Islander stakeholders on development of Early Childhood Education and Care initiatives. Consult with Aboriginal and Torres Strait Islander partners and community members to offer access to an extended free kindergarten program of up to 30 hours per week at either their local 	<p>During 2026</p>

Reform Element	Actions	Timing
	<p>state school or early childhood service. Extended hours available to discrete Aboriginal and Torres Strait Islander communities as requested following consultation with commencement from 2024 to 2026.</p> <ul style="list-style-type: none"> • Expansion of SDK to eligible state schools located at least 4okms from the nearest kindergarten selected, in discrete Aboriginal and Torres Strait Islander communities, or other selected communities where there are barriers to accessing kindergarten. • Investment in early childhood workforce initiatives aimed at improving attraction, retention and capability of departmental staff working in early childhood. 	
Reform Element Three: Implement a new national preschool outcomes measure		
<p>Participate in activities that continue to support outcomes measurement</p>	<p>In good faith, participate in: the negotiation and agreement of Appendix A.4; activities as agreed through Appendix A.4; and the POM Working Group as required.</p> <p>Queensland will continue to support outcomes measurement through participation in the Preschool Outcomes Measure Working group, engagement with the national tool supplier and/or independent evaluator as required, communicating the value of formative assessment to the sector, sharing nationally relevant learnings, and application of the nationally aligned Kindergarten Learning Progression Toolkit (KLPT), including:</p> <ul style="list-style-type: none"> • addressing findings and caveats from the alignment process. • where relevant, ensuring the KLPT is and remains valid and aligned according to the Rosetta Stone approach. • continuing targeted consultations, development, online functionality trials and professional development and evaluation processes in line with existing KLPT implementation arrangements and with financial incentives and release payments to aid teacher, educator and kindy advisor engagement with the KLPT as a POM aligned tool. 	<p>Ongoing</p> <p>Throughout 2026 and 2027</p>

Reform Element	Actions	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 in 2026: Develop and implement system changes to the department's OneSchool reporting system to improve attendance data collection in SDK.	Ongoing

PART 5: PERFORMANCE AND REPORTING ARRANGEMENTS

27. Part 5 sets out the performance and reporting arrangements for the State of Queensland for 2026.
28. 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.
29. These data and performance specifications will be used to report State of Queensland performance, except for the supplementary data agreed by the Parties to this Plan.
30. 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):
- PI calculation description (numerator, denominator, computation, and presentation)
 - numerator information (collection name and population description)
 - denominator information (collection name and population description)
 - calculation notes (including any information about how the PI is calculated)
 - methodology
 - 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).
31. 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.
- Where a State has agreed with the Commonwealth transitional arrangements for 2026, these should be detailed in Table 5 and 6.
32. 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"> Queensland will provide Term 2 data for the attendance collection for school and preschool settings only. Term 2 for Queensland State Schools commences on 20 April 2026 and concludes on 26 June 2026. Non-state school terms may vary from these dates.
Data provision	<ul style="list-style-type: none"> Queensland will continue to provide separate data for the National Preschool Attendance Collection (NPAC) and National Early Childhood Education and Care Collection to the ABS in accordance with the nationally agreed due dates (to be provided by the Commonwealth).
Child and state specific YBFS	<ul style="list-style-type: none"> The child specific YBFS age range(s) for 2026 is 1 July 2020 to 30 June 2022. The YBFS cohort in Queensland includes the following children enrolled in a kindergarten program: all 4 year-olds (those who turn 4 between 1 July 2021

	<p>and 30 June 2022), and 5 year-old children (those who turn 5 between 1 July 2020 and 30 June 2021) who did not participate in a kindergarten program in the previous year as a 4 year-old.</p> <ul style="list-style-type: none"> The ABS will be notified as soon as possible of any known issues that may need to be considered by the ABS in developing the estimated (predicted) YBFS population and/or child-specific YBFS enrolment and attendance counts, including future issues.
Children who repeat YBFS preschool	<ul style="list-style-type: none"> Queensland fully funds YBFS repeaters and will claim for repeaters using the claims form provided by the Australian Government. All repeaters will be identified by a data matching process and flagged as repeaters in the NECECC. The funding provided to these children is the same as for non-repeaters, so all funding follows the child calculations will be applied to repeaters also


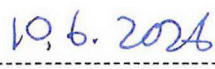
Performance requirements, reporting and payment summary 2026

33. Performance Reporting for 2026 will capture progress against planned actions undertaken by the State of Queensland as detailed at Table 5. States should provide sufficient detail in performance reporting to enable consideration of progress against actions and provide the Commonwealth with a draft prior to submission of the final report.
34. Performance reporting will be signed off by the Commonwealth Minister who will then inform the State of Queensland Minister of the outcome through an exchange of letters.

Sign off

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

Signed for and on behalf of the State of Queensland by

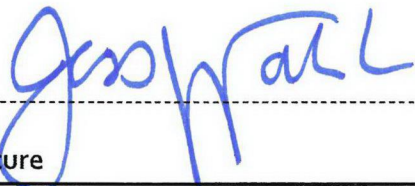
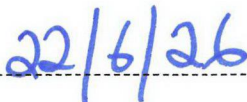
 

Signature Date

The Honourable John-Paul Langbroek MP

Minister for Education and the Arts

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			