

WA: 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 fulltime 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 WA, represented by their Minister for Education and Early Childhood.
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 WA 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 WA 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 WA

Category	Amount ¹
YBFS financial contribution	\$57,265,503
Additional funding to maintain 2021 levels	\$0
Total Commonwealth financial contribution (excluding project support funding)	\$57,265,503
Preschool Outcomes Measure: Project Support	\$2,250,000
Total Commonwealth financial contribution (including project support funding)	\$59,515,503

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 WA 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 (Services delivered)	Objectives	Outcomes	Estimated C'th funds allocated
1	Universal access to 600 hours a year of a quality Kindergarten program in school, taught by a degree qualified early childhood teacher.	Western Australian children in the year before full-time school are offered access to 600 hours of kindergarten through the public and non-government school systems. Administer funding via grant payments to approved Early Childhood Education and Care (ECEC) services.	To facilitate children's early learning and development and transition to compulsory schooling, through maintaining universal access to, and maximising participation in, affordable, high quality early childhood education programs in the year before full-time school, delivered by degree-qualified early childhood teachers.	All Western Australian children have access to an affordable, high quality kindergarten program in the year before full-time school, delivered by a degree-qualified teacher.	\$ 41,464,572
2	Preschool program quality, equity, participation, and preparation programs	Programs and initiatives designed to develop and maintain program quality, prepare children for kindergarten, and promote student enrolment and regular attendance, particularly amongst Aboriginal children, children living in remote and very remote communities, and children experiencing significant disadvantage.	To facilitate student enrolment, attendance, and preparation for kindergarten, particularly amongst Aboriginal children, children living in remote and very remote communities, and children experiencing significant disadvantage. To support and enhance the professional capability of the early childhood workforce, and their provision of quality preschool programs, regardless of the delivery location and/or setting.	Student enrolment, attendance, and preparation for preschool is enhanced, particularly amongst Aboriginal children, and children in remote and very remote communities, and communities where there are high levels of disadvantage. Continuous development and upskilling of the professional capability and contemporary practice of the early childhood teacher and education assistant workforce.	\$ 15,800,931
Total all programs and activities					\$ 57,265,503

The WA Department of Education undertakes a student census of all WA schools in February each year. In 2026, the data from this census will be used to calculate the number of children enrolled in Kindergarten in the public and non-government school sectors.

For the ECEC sector, the most recent Preschool Education, Australia data published by the Australian Bureau of Statistics (ABS) will be used to determine the number of children in the YBFS who are enrolled in 600 hours of preschool exclusively through this sector. For 2026, this will be Preschool Education Australia 2025, released in April 2026.

Funding for all sectors (school and ECEC) will be transferred as soon as possible after the relevant data is available to determine exact per-child funding amounts. If a child is enrolled across multiple preschool settings, funding will be prioritised to a school-based program. Payments will be made as per the relevant sector's associated grant agreement. A third-party organisation will manage a grant program to distribute funding to the ECEC sector.

Acquittals will be through demonstration of Commonwealth funding being provided to each sector based on a pro rata Kindergarten (preschool) market share.

State context and funding contributions

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

Historical Context

Since the early 1990s, successive WA governments have championed affordable, universal early childhood education in the school sector throughout the State, ensuring that even children living in regional and remote communities are provided with access. This has been achieved through significant State Government investment in school infrastructure, qualified early childhood teachers and education assistants and resources.

- In 1995, the Good Start program was introduced in WA, resulting in preschool (referred to as Kindergarten in WA) being expanded to four half-days (11 hours) per week from 1996.
- In 1996, following extensive public consultation, the school starting age was delayed by six months, with gradual implementation over four years.
- The change was cemented in legislation in 1999 through the *School Education Act 1999*, which also entitled four-year-old children (children who turn four on or before 30 June) to enrol, free of compulsory charges, at a public school or a community Kindergarten for their first year of pre-compulsory education for a minimum of 11 hours per week. Provision was also made in the Act for non-government schools to deliver Kindergarten, with the government significantly subsidising the cost in these school systems. This took effect for all children from January 2001.
- The *Teacher Registration Act 2012* gives paramount consideration to the best interests of school children in WA, and the Teacher Registration Board of WA (TRBWA) has responsibility for the registration of all WA teachers of students from early childhood to Year 12 who teach in an educational venue.
- With implementation of the previous National Partnership Agreement on Universal Access to Early Childhood Education (UANP), and now PRA, since 2013, WA has provided Kindergarten for 600 hours per year in public schools, community kindergartens, Catholic and Independent schools, with four hours per week funded by the Commonwealth.
- Commonwealth funds for the additional four hours are allocated to sectors through prorata market share based on the annual February enrolment census.
- In 2025, WA continued to have the highest rate in Australia of preschool children educated through school-based Kindergarten rather than an ECEC setting.¹

¹ ABS Preschool Education, Australia 2025

- **33,034 (92.5%) of the 35,700** WA children who participated in preschool in 2025² in their YBFS did so at a school-based Kindergarten.³
- In 2025, **2,287** WA children participated in 600 hours or more of preschool exclusively in centre-based day care in their YBFS.⁴

In conclusion, over the past two decades, Kindergarten participation in schools has been normalised among WA families and is widely known as the first year of schooling (albeit part-time and pre-compulsory).

Aboriginal and Torres Strait Islander Children

- **In 2025**, WA continued to have the highest rate in Australia of Aboriginal and Torres Strait Islander children educated through school-based Kindergarten.⁵
- **2,495 (93.4%) of the 2,671** Aboriginal children who participated in preschool in 2025 in their YBFS, did so at a school-based Kindergarten, ensuring that they were taught by a degree-qualified teacher.⁶

School-based Kindergarten in WA

In WA, the vast majority of children participate in preschool as their first year (Kindergarten) of school - across public, Catholic and Independent schools. The provision of Kindergarten as part of school is embedded in State legislation such as the *School Education Act 1999* and the *School Curriculum and Standards Authority Act 1997* and reflected in Kindergarten's incorporation in WA's Kindergarten to Year 10 Curriculum.

This approach ensures children in Kindergarten are taught by qualified teachers and have access to whole-school literacy, numeracy and behavioural, social and emotional development and wellbeing strategies. The approach ensures children can access the full range of disability, early intervention and other support services that are available to schools, such as school psychologists and allied health professionals. For these reasons, school-based Kindergarten is considered to be fundamental to ensuring all children in WA continue to have access to and participate in high quality, affordable preschool, no matter where they live in the State.

Legislative Context

In WA, Kindergarten provision in the schooling sector falls under the *School Education Act 1999* and its regulations.

- The *Education and Care Services National Law (WA) Act 2012* does not apply to Kindergarten provision through schools.
- The National Quality Framework (NQF) does not apply to Kindergarten provision through schools.

³ ABS Preschool Education, Australia 2025

⁴ ABS Preschool Education, Australia 2025

⁵ ABS Preschool Education, Australia 2025

⁶ ABS Preschool Education, Australia 2025

- The National Quality Standard (NQS), which is one element of the NQF, is required to be applied, with public and non-government schools implementing the NQS in Kindergarten to Year 2.

The ECEC sector is regulated through WA's Education and Care Regulatory Unit within the Department of Communities.

- The *Education and Care Services National Law (WA) Act 2012* applies to this sector.
- The NQF is applied in this sector.

Examples of programs and initiatives undertaken by the State that align with and support the objectives of the Agreement

Enhanced Transition to School (ETTS): A joint cross-sectoral initiative

Implemented by Playgroup WA with support from the public and non-government education systems, the program establishes playgroups on or near public, Catholic and Independent schools for local children and families to participate in. The objective is to engage and develop relationships with families, facilitate preparation for Kindergarten and improve Kindergarten enrolment and attendance, particularly among Aboriginal and Torres Strait Islander children and children living in communities where there are high levels of disadvantage.

KindiLink

KindiLink is a culturally responsive play-and-learn initiative for Aboriginal children who are not old enough to enrol in school. The program is provided at 38 school sites in communities with high levels of disadvantage, and where there are a high proportion and number of Aboriginal children. Children attend with a parent/carer and where there is capacity and after consultation with the local community, non-Aboriginal children and parent/s can also attend.

KindiLink provides six hours a week of play-and-learn sessions at no cost to families. The evidence-based Abecedarian Approach Australia (3a) is used as the learning program, along with the Early Years Learning Framework, and it is guided by the NQS.

- The program focuses on developing the social, emotional, language and cognitive capabilities of Aboriginal children. It aims to boost their learning before they start Kindergarten and forge strong and supportive links between home and school.
- Early childhood teachers and Aboriginal and Islander Education Officers plan and deliver the sessions, which have a dual focus on participating children and their parent/s to increase the parent/s capability as their child's first educator.

CaLDEYLink

The Culturally and Linguistically Diverse (CaLD) Early Years Link Program (CaLDEYLink) is established in 2 metropolitan primary schools with a high proportion of CaLD families with young children from birth to three years of age. Based on the KindiLink model, the program provides six hours a week of culturally responsive play-and-learn sessions at no cost to families. It seeks to further develop the personal/social, language and cognitive capabilities of CALD children prior to school entry, build on the capability of families as their children's first and most influential educators, and forge stronger and more collaborative partnerships between home

and school. Early childhood teachers and CaLD education assistants plan and deliver the sessions.

Data Sharing and Transparency

18. The Commonwealth and the State of WA 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 WA holds data in relation to WA- school based preschool programs as part of the National Early Childhood Education and Care Collection and National Preschool Attendance Collection. The State of WA undertakes to facilitate sharing of this data (subject to a data sharing agreement being negotiated with the Commonwealth) through:
 - a. the Australian Bureau of Statistics Person Level Integrated Data Asset for projects agreed by WA Department of Education's Early Childhood Policy Group representative;
22. The Commonwealth may publish details regarding funding under the Agreement for the State of WA 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 WA - Statement of Allocations (as per 2022 Implementation Plan)

Implementation Project (details)	Commonwealth funding	Actions (incl. deliverables)	KPI	Timing (incl. delivery schedule)
<p>Prepare for the Commonwealth Funding Follows Child (CFFC) reform to apply to the State's ECEC sector from 2024.</p>	<p>\$700 000</p>	<p>Statewide coordination of the implementation of the CFFC and other Agreement reforms affected in the State's ECEC sector.</p> <ul style="list-style-type: none"> • Procurement document development and contracting a consultant/agency to execute an Engagement and Communication Strategy with the WA ECEC sector to determine options for CFFC to the sector (completed in 2022). • Procurement document development to contract an appropriate entity to receive, administer and distribute the ECEC sector's CFFC funding in 2023 (completed in 2023). • Work in partnership with the Department of Communities and the ECEC sector to contract an appropriate entity to receive, administer and distribute the ECEC sector's CFFC funding for 2023 (completed in 2023). • Seed funding to the entity to facilitate its operation in 2023, with it becoming self- 	<p>Agency is engaged to determine options for funding to follow the child to the ECEC sector.</p> <p>Agency completes all requirements set out in Service Request.</p> <p>Consultation and collaboration with key stakeholders.</p> <p>Funding entity established.</p>	<p>All actions were completed by 31 December 2023.</p>

		funded from the sector's CFFC funding from 2024 (completed in 2023).		
Work to ready the State to provide baseline preschool attendance data in 2024.	\$300 000	<ul style="list-style-type: none"> Work with the Commonwealth to agree the details of the new enrolment and attendance measures as per PRA Appendix A.1. Public and non-government school systems prepare to provide baseline preschool attendance data in 2024. 	<p>Participate in and contribute to scheduled national meetings.</p> <p>Communicate with key stakeholders.</p> <p>Work collaboratively with the non-government schooling sector to prepare their systems to provide baseline data in 2024.</p> <p>Make any necessary data collection modifications to sector systems.</p>	All actions were completed by 31 December 2024.

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, 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.

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

27. 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.

28. 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: Overview of Preschool Outcomes Measure Project Support for State of WA - Statement of Allocations

Activities (details)	Commonwealth funding	State contribution	Actions (incl. deliverables)	KPI	Timing (incl. delivery schedule)
Participation in a pilot of the national tool	\$2.25 million in 2026 (for use in 2026 and 2027)	To be determined as the project evolves. This may include staffing to project manage this POM pilot to support delivery of professional development and data portal administration.	<p>Work with Australian Council of Educational Research (ACER) and the Australian Government to develop a roadmap to participate in the pilot of the national tool and follow guidelines and timeframes as outlined in Appendix A.4, and Tier 2.</p> <p>Recruit preschools to participate in the pilot of the national tool in 2026 ensuring there is a diverse mix of schools across the State.</p> <p>Work with ACER to deliver professional learning to selected preschools, and provide Department staff to undergo training with ACER in order to facilitate training to teachers and educators in WA in 2027.</p> <p>Portal administration</p>	<p>Roadmap developed</p> <p>Participation in consultations and national meetings.</p> <p>Consultation and communication with key stakeholders.</p> <p>Preschools are selected to participate in the pilot of the national tool in 2026.</p> <p>Selected preschools are prepared to participate in the pilot of the national tool with one assessment in 2026 (and at least two assessments in 2027).</p> <p>Preschools participate in feedback activities.</p>	<p>Term 2, 2026</p> <p>Throughout 2026</p> <p>Throughout 2026</p> <p>Term 3, 2026</p> <p>Terms 3 & 4, 2026</p> <p>Term 4, 2026</p>

			WA will work with the Commonwealth and ACER to refine and update the national tool.		
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Risk Management

29. The State of WA 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

30. As part of the Agreement, the State of WA and the Commonwealth agree to work collaboratively to implement reforms outlined in the Additional terms in the Agreement.
31. The actions that the State of WA 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 WA

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"> • Review and refine the process and continue to support the entity to administer and enable the CFFC reform to apply to the State's ECEC sector in 2026. • Continue to implement the CFFC reform in relation to the State's public, Independent and Catholic school sectors. This includes using the February Kindergarten census data. • Acquittals from 2026 will be through demonstration of Commonwealth funding being provided to each setting based on a pro-rata Kindergarten (preschool) market share. • Transparency of Commonwealth contribution by setting will be through information provided on the Department's public-facing website. <p>Note: CFFC for the ECEC sector will be based on the most recent data published by the ABS, for children in the YBFS who are enrolled in 600 hours of preschool exclusively through this sector. For 2026, the data is from the ABS Preschool Education, Australia 2025, which is released in April 2026.</p>	<p>All actions are to be completed by 31 March 2027</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 	<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). 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. 	<p>2026 performance data scheduled for delivery in March- April 2027</p>

Reform Element	Actions	Timing
<ul style="list-style-type: none"> ○ '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>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).</p> <p>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> <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"> ● Term 2 attendance data are to be collected from public and non-government schools through the August student census collection. ● Enrolment data are to be collected from public and non-government schools through the August student census collection with details as of 7 August 2026. ● Attendance and enrolment data will be validated and provided to the ABS in the required file formats. ● Method for collection and reporting is consistent with the Early Childhood Education and Care Minimal Data Set (NMDS). 	<p>Data are collected during the August student census collection.</p>
<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 2026</p> <ul style="list-style-type: none"> ● The public-school sector will review its annual Kindergarten enrolment and attendance campaign. ● The public, Catholic and Independent school sectors will: <ul style="list-style-type: none"> ○ Review / develop enrolment and attendance campaign strategies specific for Aboriginal and CaLD children. ● Provide targeted Kindergarten enrolment messaging for schools located in communities where there are a high proportion and number of Aboriginal families to assist them to engage with their communities 	<p>Throughout 2026</p>

Reform Element	Actions	Timing
Reform Element Three: Implement a new national preschool outcomes measure		
Participate in activities that continue to support outcomes measurement	As specified in Table 4.	Throughout 2026.
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 <ul style="list-style-type: none"> • Acquittal of Commonwealth funding to be based on funding allocations to each sector. • The Index of Community Socio-Educational Advantage (ICSEA) to be used as supplementary data for disadvantaged children, if required (see Clause 34 below). • WA will negotiate a data sharing agreement to progress data sharing, as per Clause 21 (a) of this implementation plan. 	Throughout 2026

PART 5: PERFORMANCE AND REPORTING ARRANGEMENTS

32. Part 5 sets out the performance and reporting arrangements for the State of WA for 2026.
33. 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.
34. These data and performance specifications will be used to report State of WA performance, except for the supplementary data agreed by the Parties to this Plan.
35. 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 Minimum 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).
36. Clarification is provided below on how definitions, (page 15 of the Agreement refers) are applied in WA and have been agreed between the State of WA and the Commonwealth in the case of '*Disadvantaged children*' and '*Preschool program*':

The State of WA's elaboration on how definitions for '*Disadvantaged children*' and '*Preschool program*' are realised

- a) WA retains the right to use the Index of Community Socio-Educational Advantage (ICSEA) as supplementary data in relation to '*Disadvantaged children*', if required.
- b) In WA, vulnerable and disadvantaged children are provisionally defined as children enrolled in schools with an ICSEA value in the lowest socio-economic quintile within WA. Each public and non-government school's ICSEA is calculated based on the ICSEA profile of every enrolled student of compulsory age and schools in the bottom quintile are the 20 per cent in WA with the lowest ICSEA.
- c) Regarding the definition of '*Preschool program*', most preschool programs in WA are provided through school-based Kindergarten, delivered by qualified early childhood teachers, and underpinned by the WA Kindergarten to Year 10 curriculum, the Early Years Learning Framework, and the NQS (implemented across Kindergarten - Year 2). Teachers also use their professional knowledge to develop programs that are aligned with education sector strategic directions, whole-school plans and initiatives, and tailored to community contexts.

37. 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.
38. 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"> The State will provide attendance data for Term 2 in 2026. In WA, the standard term dates for Term 2 in 2026 are 20 April to 26 June 2026. The average number of hours per half-day session will be collected when non-government schools upload the attendance data. This value will be multiplied by the number of sessions attended for each student to determine the total number of hours attended. For public schools, each half-day session will be estimated at 2.5 hours (based on 6 sessions = 15 hours). However, due to reporting practices for public schools 5 sessions will also be interpreted as 15 hours. Estimation methodology is outlined in the data quality statements
Data provision	<ul style="list-style-type: none"> Term 2 attendance data and August enrolment data will be supplied in 2 separate datasets. De-identified address lists will be provided to the ABS for geocoding Attendance and enrolment files will be provided to the ABS as per the agreed due dates.
Child and state specific YBFS	<ul style="list-style-type: none"> In WA, a child should be aged 4 by 30 June 2026 to enrol in a preschool (kindergarten) program. In WA, a child should be aged 5 by 30 June 2026 to enrol in a pre-primary program. Pre-primary is the first year level for compulsory schooling in WA. In WA, a child should be aged 6 by 30 June 2026 to enrol in Year 1.
Children who repeat YBFS preschool	<ul style="list-style-type: none"> The State intends to claim funding for children who have a second year in a YBFS preschool program. Students are identified as repeating as per the funding rules set out in Appendix A.1 section 9 of the PRA and reported in the data file submitted to the ABS through the NECECC.

Performance requirements, reporting and payment summary 2026

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



10 June 2026

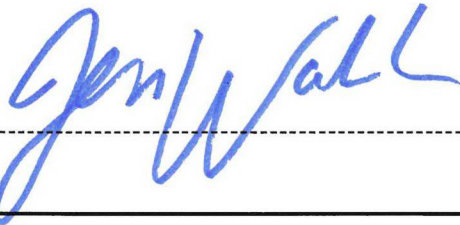
Signature

Date

Hon Sabine Winton MLA

Minister For Education; Early Childhood; Preventative Health; Wheatbelt

Signed for and on behalf of the Commonwealth of Australia by



22/6/26

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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