

# Chapter 3

## The ECE Funding Subsidy

### Overview

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**Introduction** The ECE Funding Subsidy is the primary form of government funding for licensed early childhood education (ECE) services.

Licensed ECE services receiving the ECE Funding Subsidy must meet certain eligibility and funding conditions.

Failure to meet these funding conditions may result in the funding being withheld either in full or in part.

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**Service type specific funding** The ECE Funding Subsidy rates are determined by service type because the costs and requirements faced by different service types vary.

For the purposes of the ECE Funding Subsidy, licensed ECE services are grouped into two types:

- Teacher-led services (including home-based, education and care, and hospital-based services).
- Parent/whānau-led services.

Within each group there are separate rates for children aged under two, and children aged two and over.

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**Higher funding rates** Each section of this chapter includes information on how specific service types can become eligible for higher funding rates.

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**GST inclusive** The ECE Funding Subsidy is GST inclusive.

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**In this chapter** This chapter contains the following topics:

Title	Section
Information for all services	3A
Teacher-led services	3B
Parent/whānau-led services	3C

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## Section 3A

### Information for all services

#### Overview

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**Introduction** This section contains ECE Funding Subsidy information for **all** services.

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**In this section** This section contains the following topics:

Title	Section
Funding eligibility	3-A-1
Funding conditions	3-A-2

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## 3-A-1 Funding eligibility

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**Introduction** This page outlines the eligibility conditions for the ECE Funding Subsidy. Licensed services receiving the ECE Funding Subsidy **must** meet these conditions at **all** times.

**Chapter 4** contains eligibility requirements for 20 Hours ECE.

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**Additional compliance** In addition to the rules in this handbook, ECE services must also comply with relevant legislation, such as:

the Education and Training Act 2020  
 the Education (Early Childhood Services) Regulations 2008  
 Inland Revenue legislation, rules and regulations  
 health and safety legislation.

Failure to comply may in some cases affect your funding payments.

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**Eligible services** Early childhood education services are eligible for the ECE Funding Subsidy if they are:

- licensed **and**
- open for at least one continuous period (session) of 2.5 hours per week.

Sessional services operating a session of 2.5 to 3 hours will receive funding for 3 hours.

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**Eligible children** Funding **can be claimed only** for children who fill a child-place and are less than 6 years of age.

Funding cannot be claimed for:

- children enrolled in school
  - conditionally enrolled children who do not attend
  - casually enrolled children who do not attend.
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**Child-places** Each service is licensed to provide early childhood education to a maximum number of children at any one time.

This is called the number of 'child-places' that the service may provide.

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### 3-A-1 Funding eligibility, Continued

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#### Dual enrolments

Children may be enrolled at more than one early childhood education (ECE) service **but funding cannot be claimed by two services for the same hours of attendance**. Parents/guardians **must** attest that their child is not enrolled at another service for the same times (See **Section 6-1** for further details on enrolment records).

In a dual enrolment situation, funding may be claimed only by the service at which the child was present.

#### Dual enrolments – Correspondence School – Te Aho o Te Kura Pounamu

Children enrolled at Te Kura may be funded at another ECE service for **up to eight hours per week**.

ECE services **must** note this arrangement on the child's enrolment agreement (see **Section 6-1** for further details on enrolment records).

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## 3-A-2 Funding conditions

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**Introduction** Funding for all services is calculated using 'Funded Child Hours' (FCHs).

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**Funded Child Hours (FCHs)** FCHs are the hours for which a service may claim funding and are based on:

- the hours a permanently enrolled child is **enrolled** to attend the service **or**
- the hours a casually or conditionally enrolled child **attends** the service.

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**Maximum FCHs for the ECE Funding Subsidy** Services are eligible to claim the ECE Funding Subsidy for **up to** six FCHs **per child-place** per day, to a maximum of 30 FCHs **per child-place** per week (i.e. seven days).

See **Section 4-2** for the maximum FCHs for 20 Hours ECE Funding.

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**Casually and conditionally enrolled children** FCHs for children enrolled on a casual or conditional basis **must** be calculated based on attendance only.

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**Example 1: Permanently enrolled child** The following table shows the number of FCHs that may be claimed for children with different enrolment agreements:

Name	Hours enrolled	Total hours enrolled per week	Hours claimed (FCHs)	Total FCHs per week
Kathy	8 hours per day	40	6 hours per day	30
David	4 hours per day	20	4 hours per day	20
Tama	❖ 8 hours on Monday and Tuesday ❖ 4.5 hours on Thursday and Friday	25	❖ 6 hours on Monday and Tuesday ❖ 4.5 hours on Thursday and Friday	21

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### 3-A-2 Funding conditions, Continued

**Example 2:  
Casually  
enrolled child**

The following table shows how funding can be claimed for children who attend a service on a casual basis:

Name	Booking	Hours attended	Total hours attended	Total claimable FCHs
Sione	8:00am – 11:00am	8:00am - 11:00am	3	3
Pania	8:00am – 4:30pm	8:00am - 4:30pm	8.5	6
Aaron	12:30pm – 3:30pm	Did not attend	0	0
Sarah	9:00am – 1:00pm	9:00am-4:00pm	7	6

**Example 3:  
conditionally  
enrolled child**

Shane is permanently enrolled to attend from 8:00am-5:00pm Monday through Friday.

Aroha is conditionally enrolled to attend from 9.00am – 3.00pm Monday through Friday

Shane is absent on Monday. This means Aroha can attend for the day from 9.00am to 5.00pm

Name	Booking	Hours attended	Total hours attended	Total claimable FCHs
Shane	8.00am – 5.00pm	absent	0	6
Aroha	9.00am – 3.00pm	9.00am – 3.00pm	6	0
<b>OR</b>				
Shane	8.00am – 5.00pm	absent	0	0
Aroha	9.00am – 3.00pm	9.00am – 3.00pm	6	6

**Example 4:  
Shared child-  
place**

Mae-Ling is enrolled to attend from 9:00am-4:00pm on Mondays. Six hours of funding can be claimed on Mondays for Mae-Ling’s child-place.

If Mae-Ling only attends from 9:00am-1:00pm one Monday, another child (Tom) may attend from 1:00pm-4:00pm.

Name	Hours attended	Total hours attended	Total claimable FCHs
Mae-Ling	9:00am -1:00pm	4	4
Tom	1:00pm - 4:00pm	3	2



## 3-A-2 Funding conditions, Continued

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### Funding begins

Funding for an enrolled child begins on the planned start date of their enrolment agreement.

When a child does not attend on their planned start-date, one week of absences will be funded **if**:

- the absence is due to illness or other reasons **beyond the parent/guardian's control and**
- there is an enrolment agreement for the child, stating the planned start date for the child, that was signed and dated by their parent/guardian prior to the child's absence **and**
- the reason for the absence has been documented with a medical certificate or letter from the child's parent/guardian explaining the absence.

The Ministry will recover funding claimed for absences where there is no signed enrolment agreement for the child (see **Section 6-1** for further details on enrolment records).

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### Funding ends

Funding on the basis of enrolment ends:

- the date that the child will no longer be enrolled and attending the service (the termination date of the enrolment agreement) as advised by the parent/guardian **or**
  - after three weeks of continuous absence (see **Section 6-5** for further details on the Three Week Rule).
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### 3-A-2 Funding conditions, Continued

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#### Public holidays

Funding **can only be claimed if the service is open** on the day the public holiday is observed.

If the service is open, funding may be claimed for children who **attend** the service on that day or who are enrolled to attend on that specific public holiday.

These are some examples:

- Children enrolled on Mondays are not automatically enrolled on Labour Day unless Labour Day is specifically cited in their enrolment agreement.
- Children enrolled on Fridays are not automatically enrolled on Good Friday unless Good Friday is specifically cited in their enrolment agreement.
- Children enrolled on Mondays are not automatically enrolled on your region's Anniversary Day Holiday unless the Anniversary Day Holiday is specifically cited in their enrolment agreement. Please note some regional Anniversary Days occur on a Friday. If this is the case the same rule will apply.

Absences can be claimed only for children who were **enrolled** to attend on that specific holiday.

**Public holidays must not be included in advance funding claims** and will be paid by wash up.

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#### Teacher Only Days

Teacher Only Days are not funded.

On the RS7 Return they are to be noted as TOD. Funded child hours and staff hour count are not to be entered for Teacher Only Days.

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## Section 3B

### Teacher-led services

#### Overview

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**Introduction** Teacher-led services mean services that require the person responsible to be a qualified, certificated teacher.

Teacher-led services include:

- early childhood education and care centres, including kindergartens
- hospital-based education and care services
- home-based education and care services.

In hospital-based and home-based services, the person responsible must hold an ECE teaching qualification. In early childhood education and care centres, including kindergartens, the person responsible may be primary or ECE qualified.

Teacher-led services exclude parent-led services. For definitions of these service types, please see the **Glossary** of this Handbook.

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#### Education and care services

Education and care teacher-led services are required to meet teacher certification requirements.

Funding for each education and care service depends on:

- the service type (centre-based, hospital-based or home-based)
  - whether a service is all-day or sessional
  - the proportion of regulated (ratio) staff hours that are covered by certificated teachers (see **Section 3-B-2** for further information)
  - the age of children attending the service
  - whether the service is offering 20 Hours ECE.
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**In this section** This section contains the following topics:

Title	Section
The link between teacher certification and funding	3-B-1
Teacher-led education and care services	3-B-2
Hospital-based services	3-B-3
Home-based ECE services	3-B-4

## 3-B-1 The link between teacher certification and funding

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**Introduction** There are teacher certification requirements for teacher-led, education and care services.

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**Certificated teachers** For funding purposes, ‘**certificated teachers**’ **must have**

- A NZ ECE or primary teaching qualification and a current practising certificate, or
- An overseas qualification assessed by NZQA as comparable to a NZ ECE or primary teaching qualification and a current practising certificate, or
- A letter from the Teaching Council with a clear ECE or primary “endorsement” (where registration has been gained through the Council’s discretionary pathway), and a current practising certificate.

Read more about [discretionary pathway registration](#) on our website.

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**Becoming certificated** Apply to the [Teaching Council](#) to become a certificated teacher.

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**Equivalent qualifications** A list of approved NZ teaching qualifications is available on the [TeachNZ](#) website.

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**Funding and teacher certification lapses** Where a teacher’s certification lapses, they may continue to be counted as certificated on the Staff Hour Count from the date they submitted their application for certification renewal to the Teaching Council. This period must not exceed three months. Services accessing this Staff Hour Count provision, must keep evidence that the completed application has been submitted for renewal.

If, after three months, certification renewal has not been approved the teacher must be counted as ‘other’ on the Staff Hour Count. Should certification renewal be declined, the Ministry will recover any associated funding.

The regulations require all services to have a person responsible available to support educators for all hours children are attending. Teachers accessing this provision cannot be used to avoid this obligation, therefore they cannot fulfil the role of person responsible while waiting for recertification.

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## 3-B-1 The link between teacher certification and funding, Continued

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### Overseas qualifications

The New Zealand Qualifications Authority must assess any overseas qualifications as comparable to a NZ ECE or primary teaching qualification, before it can be recognised for funding purposes. The teacher must also be registered and certificated with the Teaching Council.

Contact the NZQA Qualification Evaluation Service on (04) 802 3000 or refer to the [NZQA website](#) for further details.

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## 3-B-2 Teacher-led education and care services,

Continued

### Introduction

This section explains:

- how the ECE Funding Subsidy for teacher-led education and care services is calculated
- the definitions of Certificated Teacher Hours and regulated (ratio) staff
- how to keep track of Certificated Teacher Hours
- how the proportion of Certificated Teacher Hours is turned into a funding rate
- record keeping requirements for teacher-led education and care services.

### Teacher-led education and care services

Teacher-led education and care services come in many different forms, including kindergartens, crèches, aoga, and childcare centres.

### Funding rates

Funding rates for teacher-led education and care services depend on four variables:

- whether a service is all day or sessional
- the number of 'Certificated Teacher Hours' a service has as a proportion of the total number of regulated (ratio) staff hours (discussed later in this section)
- the age of children attending the service
- whether the service is offering 20 Hours ECE.

The funding rates for teacher-led services do not apply to home-based services.

See **Section 2-6** for further information on funding rates.

## 3-B-2 Teacher-led education and care services, Continued

### Attestation of certificated teachers' salaries

By attesting that all certificated teachers employed by their service are being paid at least at the Q1, Q2, Q3 and Q3+ entry levels in the current Early Childhood Education Collective Agreement of Aotearoa New Zealand<sup>1</sup>, all education and care services, kindergartens and hospital-based services will be eligible to receive higher funding rates.

This is to ensure that certificated teachers are recognised and rewarded for their contribution to quality ECE through higher salaries.

**Note:** this also applies to New Zealand qualified and certificated primary teachers who may be employed at a teacher-led education and care service, kindergarten or hospital-based service.

The current rates for attestation can be found on the [Education.govt.nz](https://www.education.govt.nz) website.

### Funding Rate Table

The *Funding Rate Table* shows the funding rates for each type of service. A copy of the table is included with this Handbook (Appendix 1).

The *Funding Rate Table* will be updated with any change in funding rates.

### Regulated (ratio) staff

Regulated (ratio) staff are staff required to meet the minimum regulatory requirements for staff:child ratios.

To find out the regulated (ratio) staff requirements for your service, please refer to the Education (Early Childhood Services) Regulations 2008.

For more information on the Regulations see: [www.legislation.govt.nz](https://www.legislation.govt.nz)

### Regulated (ratio) staff hours

Regulated (ratio) staff hours are the **total number** of hours worked by all regulated (ratio) staff in a service each day.

### Example: regulated (ratio) staff

Hine and Jocelyn work at Rimu Rd Crèche from 7am to 3pm every day.

From 7am-8:30am, there are usually only a few children present. This means only one person is required to meet the regulated (ratio) staff requirements.

The regulated (ratio) staff hours from 7am-8:30am = 1.5 hours. Only include those staff who are required to be present to meet regulated ratio requirements during that time period. For this example only include either Hine's or Jocelyn's hours.

<sup>1</sup> The Early Childhood Education Collective Agreement of Aotearoa New Zealand (ECECA) is negotiated by members of NZEI Te Riu Roa and a group of ECE employers.



## 3-B-2 Teacher-led education and care services,

Continued

### Certificated teachers

A 'certificated teacher' is a holder of a current practising certificate that has been issued by the Teaching Council, or a letter from the Teaching Council advising that certification has been approved and that the practising certificate will be mailed within four to six weeks.

This includes teachers whose practising certificates are marked 'full', 'provisional' or 'subject to confirmation'. For more information please refer to the Teaching Council website.

**Note:** For ECE funding purposes, 'certificated teachers' must be ECE qualified teachers, or New Zealand qualified primary teachers or have comparable overseas primary teacher's qualifications supported by an assessment from NZQA.

### Certificated Teacher Hours

Certificated Teacher Hours are the **total number** of hours worked by all certificated teachers in a service at times when they were **counted towards regulated (ratio) staff**.

### 'Other Teachers' and Other Teacher Hours

For funding purposes, 'Other Teachers' are defined as any regulated (ratio) staff members who **do not** meet the above definition of a certificated teacher.

'Other Teacher Hours' are regulated (ratio) staff hours worked by 'Other Teachers' as defined above.

### Example: Certificated and Other Teacher Hours

Hine, Jocelyn, and Alex work at Rimu Road Crèche from 7am to 3pm each day. Hine is a certificated teacher. Jocelyn and Alex are not certificated teachers.

From 9am - 11am there are 12 children present. Two people are required to meet the regulated (ratio) staff requirements. From 9am-11am Hine's hours are counted as Certificated Teacher Hours. Jocelyn's hours are counted as Other Teacher Hours.

Alex's hours are not counted because only two people are required to meet the regulated (ratio) staff requirements.

### Keeping track of teacher hours

Teacher-led education and care services are required to keep a Staff Hour Count that will keep track of the number of Certificated Teacher Hours and Other Teacher Hours that make up the regulated (ratio) staff hours for their service.

Services **must** use the Staff Record to manage the Staff Hour Count.

## 3-B-2 Teacher-led education and care services,

Continued

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### Staff Record requirements

Teacher-led education and care services (excluding sessional kindergartens) **must** keep a Staff Record to manage their Staff Hour Count. The Staff Record shows the actual hours worked by regulated (ratio) staff on a daily basis.

For the purposes of the Staff Hour Count the Staff Record **must** contain all of the following:

- the names of staff used for regulated (ratio) staff requirements at any time during the day
  - a note against each staff member's name that identifies whether or not the person is a certificated teacher
  - the **actual** number of regulated (ratio) staff that were required during each hour of the day to meet regulated (ratio) staff requirements
  - the **actual** hours worked each day by each regulated (ratio) staff member
  - the **total actual** hours worked each day by certificated teachers who were counted towards regulated (ratio) staff requirements (including hours worked by Other Teachers acting as relievers for up to 40 discretionary hours)
  - the **total actual** hours worked each day by Other Teachers who were counted towards regulated (ratio) staff requirements.
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## 3-B-2 Teacher-led education and care services,

Continued

### How to complete the Staff Record

You can complete your Staff Record either:

- at the end of the day, recording actual hours worked by regulated (ratio) staff (make sure you keep a copy of the roster or schedule to support this) **or**
- planning your roster or schedule before the start of the week, and making changes each day only if there was a change to the regulated (ratio) staff requirements for any of the hours in that day. By the end of the week, the planned staff record will have become a record of actual hours worked.

The table below shows one way you could complete your Staff Record and Staff Hour Count.

Step	Action
1	Choose a 'block of time' that you will use on your Staff Record. This could be either a half or whole hour block.
2	Work out your regulated (ratio) staff requirement for each block of time. This should be based on the maximum number of children who attended during each block of time.
3	Write down your regulated (ratio) staff requirement for each block of time.
4	Write down the actual blocks of time worked by each regulated (ratio) staff member. Make sure you write down the staff member's name and indicate whether they are a certificated teacher.
5	If you have used half hour blocks, convert these blocks into whole hours.
6	Add up the total actual hours worked each day by certificated teachers who were counted towards regulated (ratio) staff requirements. Write this number down.
7	Add up the total hours worked each day by Other Teachers who were counted towards regulated (ratio) staff requirements. Write this number down.
8	These totals are your Staff Hour Count.



## 3-B-2 Teacher-led education and care services,

Continued

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### Recording breaks/ absences

**Breaks/absences of 15 minutes or more** must be recorded on the Staff Record to maintain transparency, and may be counted as one discretionary hour.

**Breaks/absences under 15 minutes** do not need to be recorded on the Staff Record.

Services **must** record the hours covered by Other Teachers as Other Teacher Hours on the Staff Record and Staff Hour Count for breaks/absences over 15 minutes.

Refer to the **Glossary** in this Handbook for definition of discretionary hours.

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### Certificated teacher absences and discretionary hours

Services should maintain a list of certificated relievers who are available when certificated teachers are absent.

The Ministry will accept up to **40 discretionary hours per funding period** (to maintain current rates of funding) when certificated relievers are not available, provided that the record keeping requirements described in this section are met.

Services may record the hours worked by relievers who are Other Teachers as Certificated Teacher Hours for the purposes of the Staff Hour Count for 40 hours during the funding cycle. Services may choose which hours these apply to – they do not have to apply to the first 40 hours.

Between 1 October 2019 and 30 September 2020 services were entitled to 60 discretionary hours per funding period when certificated relievers were not available.

From February 2020 until February 2021, services are required to submit a record of the number of discretionary hours they have used in a funding period to the Ministry. If no hours have been used, then no submission is required.

**Services that use an approved student management system (SMS)** please contact your SMS provider if you require assistance in providing this information.

**Services that submit paper-based RS7 or use ELI Web** and have used discretionary hours during a funding period, must submit the report found at the following link along with their RS7.

<https://www.education.govt.nz/assets/Documents/Early-Childhood/Funding/Discretionary-Hour-Oct-2020-Jan-2021.pdf>

Refer to the **Glossary** in this Handbook for definition of discretionary hours.

**How to use  
discretionary  
hours**

**List** the number of discretionary hours (or parts thereof) that have been used to cover the absence of each certificated teacher for the day.

**Add** together the allowable discretionary hours that have been used to cover the absences of all certificated teachers for the day.

**Round** the total to the nearest whole number. Numbers ending in 0.5 or above should be rounded up to the next whole number. Numbers ending in 0.4 or below should be rounded down to the previous whole number.

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## 3-B-2 Teacher-led education and care services,

Continued

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### Discretionary hours: record keeping

Service providers **must** keep evidence of attempts to contact a certificated teacher to cover the absence.

These records should be kept at the service for examination by the Ministry's Resourcing Auditors during an audit. They do not need to be sent to the Ministry each funding period.

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### Signing the Staff Record

The Staff Record **must** be signed (in full) at the end of each week by each regulated (ratio) staff member as a **true and correct record of their actual hours worked** for that week.

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### Staff Record Template

A sample Staff Record is provided in Appendix 2.

You may use this as a template for your service's Staff Record or design your own provided the information required in the Staff Record (see section above) is included.

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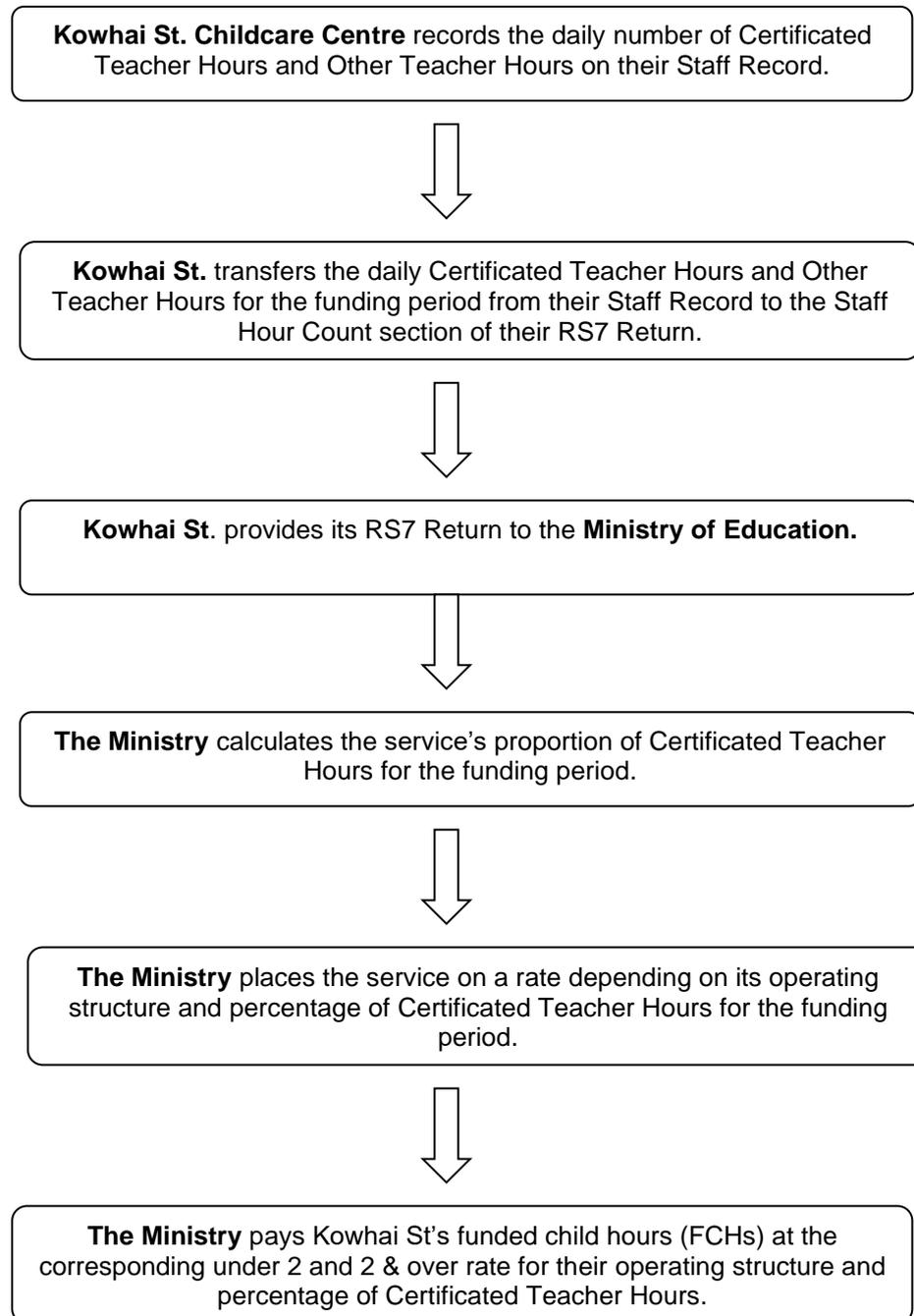


## 3-B-2 Teacher-led education and care services,

Continued

### Link between Staff Hour Count and funding rate

Follow the diagram below to see an example of how a service's Staff Hour Count is used to determine their funding rate.





## 3-B-2 Teacher-led education and care services,

Continued

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### Example: November funding period

1. Kowhai Street Childcare Centre completes their November RS7 Return with their Certificated Teacher Hours and regulated (ratio) staff hours for June, July, August and September.
2. The Ministry calculates that the percentage of Certificated Teacher Hours for June - September for Kowhai Street Childcare Centre was 67%.
3. Kowhai Street is placed on the 50-79% funding rate.
4. Kowhai Street's wash-up funding for June, July, August and September is paid at the 50-79% funding rate.
5. Kowhai Street's advance funding for November, December, January and February is paid at the 50-79% funding rate.

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### Example: March funding period

1. Kowhai Street Childcare Centre completes their March RS7 Return with their Certificated Teacher Hours and regulated (ratio) staff hours for October, November, December and January.
2. The Ministry calculates that the proportion of Certificated Teacher Hours for October – January was 82%.
3. Kowhai Street's wash-up funding for October, November, December and January is paid at the 80%+ funding rate.
4. Kowhai Street's advance funding for March, April, May and June is paid at the 80%+ funding rate.

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### Process for change of funding rate

Services do not need to apply for a change of rate.

Each service's funding rate is calculated by the Ministry at the time of each funding round. Wash-up funding will be paid at the new funding rate.

**Services that employ a certificated teacher between funding rounds must budget funds to cover the period before the higher funding rate takes effect.**

For more information on how to calculate the Staff Hour Count refer to **Section 9-4**.

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## 3-B-2 Teacher-led education and care services,

Continued

### Record keeping

Services must keep the following documentation:

- a copy of the current practising certificate of each certificated teacher
- copies of ECE qualifications for all staff members
- a Staff Record (that has recorded the **actual** hours worked by all regulated (ratio) staff) for every day the service is operating
- signature sheets where regulated (ratio) staff have signed (in full) at the end of each week that the Staff Record is a true and correct record of their actual hours worked for that week
- records that verify that each certificated teacher counted towards Certificated Teacher Hours was employed by the service at that time
- records that verify the pay rate at which each certificated teacher is paid.

Documentation (including copies of practising certificates) **must be kept for seven years.**

### Staff record template

A sample Staff Record is provided in Appendix 2.

You may use this as a template for your *Early Childhood Staff Record*, or design your own (as long as the information above is included).

### More record keeping information

Use the following table to find further information about record keeping and financial reporting requirements:

If you are looking for...	See Section
Record keeping requirements for 20 Hours ECE	4-4
An overview of the record keeping requirements for all services	11-1
Information on funding claim audits and record keeping audits	11-2
Information or instructions for financial reporting	12

## 3-B-3 Hospital-based services

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**Introduction** Hospital-based services are teacher-led education and care services that provide education and care to children under the age of six who are receiving health services within premises under the control of the Ministry of Health.

This section explains:  
participation in hospital-based services  
notional rolls for hospital-based services  
adult:child ratios  
record keeping requirements for hospital-based services.

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**Participation** In hospital-based services, 'participation' is used instead of 'attendance' to reflect the different circumstances of the children that are accessing the service.

To be counted as participating in a hospital-based service a child must be admitted to the hospital, or be attending the hospital as an outpatient for visits following an admission **and**  
be interacting with an adult providing education and care **or**  
be taking part in an activity initiated by an adult providing education and care **or**  
be in an activity room.

Children may **not** be counted as participating when they are in emergency attendance, in an operating theatre, in a neonatal unit or are taking part in an activity initiated by a person other than an adult providing education and care.

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**Notional rolls** Hospital-based services are entitled to a notional roll because of the fluctuations in roll that the service is likely to encounter.

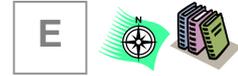
See **Section 7-4 Notional Rolls** for further information.

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**Adult:child ratio** The required adult: child ratios are based on the number of children participating **at any one time** at the service.

For more information on the adult:child ratios refer to the Education (Early Childhood Services) Regulations 2008.

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### 3-B-3 Hospital-based services, Continued

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#### Record keeping requirements

Hospital-based services must keep the same staff records as other teacher-led education and care services.

The nature of hospital-based services means that many of the other teacher-led education and care record keeping requirements may not work for them. The list below explains the records required by hospital-based services:

Daily ward lists with a record of the names and ages of children eligible to participate.

Attendance records which include the **full name and age** of each child that participated at any time during the day and the **location** of attendance (ward or playroom).

Where sign-in/sign-out sheets are **not** used by a service, a snapshot of actual attendance in the playroom and ward (where appropriate) is recorded for an average week in **March** and **July**. Attendance time is marked in half hour slots noting the names of children participating in the playroom and the ward. A sample form can be found in Appendix 2.

Ministry auditors must be provided access to hospital records for verification purposes.

For more information see **Chapter 11**.

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## 3-B-4 Home-based ECE services

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**Introduction** Licensed home-based early childhood education (ECE) services provide education and care for up to four children under the age of six in either a caregiver/educator's home, the child's own home or a home nominated by the child's parent.

This section explains:

- funding rates for home-based ECE services
  - the difference between standard and quality funding rates
  - when to change the service's funding rate.
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**Funding rates** There are two funding rates for home-based ECE services.

**Standard rate** – this is the funding rate applicable for licensed home-based ECE services. These services must meet the requirements of the Education (Early Childhood Services) Regulations 2008.

**Quality rate** – a higher funding rate is available to services that meet requirements additional to those specified in the Education (Early Childhood Services) Regulations 2008.

For more information on the Regulations see: [www.legislation.govt.nz](http://www.legislation.govt.nz)

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## 3-B-4 Home-based ECE services, Continued

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**Funding claim exceptions** Funding must not be claimed for:

- an educator's own children
- children who are present in the home but not enrolled in the home-based service **or**
- children enrolled at school.

If an enrolled child is absent from a home-based service and the educator, by contractual agreement, is not paid for absent children, the service provider cannot claim funding for that child for that day.

If, however, the caregiver/educator, by contractual agreement, is paid for absent children, the service provider can claim funding for an absent child and the absence rules will apply.

See **Section 6-4** for more information on the absence rules.

For funding purposes, an educator's 'own' children includes children living with the educator in the educator's home.

'Own' children does not include children who are placed with the educator as part of a Department of Child, Youth and Family (CYF) care arrangement, where the Chief Executive Officer of CYF is their legal guardian, and where CYF have referred the children and/or educator to a home-based service provider.<sup>2</sup>

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<sup>2</sup> For audit purposes service providers must retain a copy of the referral letter from CYF to show that the care arrangement has been approved and that funding can be claimed.

### 3-B-4 Home-based ECE services, Continued

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**Family members as educators**

A home-based education and care service can claim funding for a child where the educator is a member of that child’s family and is living with the child in the child’s home only if **all of** the following requirements are met:

1. the educator is part of a licensed home-based service, and
2. the home is available for use by children who are not part of the educator’s family, and
3. at least one child who is not a member of the educator’s family attends the home.

A home-based service can only claim funding **for the child who is a family member** for the hours a child who is **not** a family member attends the home.

**For example:** If a child who is not a family member attends the home for education and care for 15 hours per week, then the home-based service may claim 15 hours per week for each child who is a part of the educator’s family. Other children who are not part of the educator’s family may attend at different times in order to claim up to a maximum of 30 hours per week per child providing that the maximum number of children in home is not exceeded.

**Note:** In exceptional circumstances, in isolated communities, (3) may be waived by the Ministry regional office.

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**Definition of family members**

A family member is any member of the family other than the parent or caregiver of the child. Please refer to the section Funding Claim Exceptions for more information.

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**Home-based education and care declaration**

Services are required to have a signed declaration for each child to indicate whether the educator who will be providing education and care for the child is a member of that child’s family.

This declaration is part of the enrolment agreement example and can be found in Appendix 2.

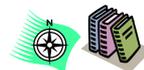
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**Coordinator requirements: all services**

Each home-based ECE service **must** have its own named coordinator or coordinators.

All coordinators **must** be ECE qualified certificated teachers.

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### 3-B-4 Home-based ECE services, Continued

#### Expiring quality rate requirements: qualifications

Until January 2021, to be eligible for quality funding rates, home-based ECE services **must** meet the requirements of one of the following options:

	Option 1	Option 2
Service size	Maximum of 60 children	Maximum of 80 children
Coordinator requirements	Coordinators must meet the <i>Quality rate requirements: coordinators</i>	Coordinators must meet the <i>Quality rate requirements: coordinators</i>
Educator Requirements	<b>All educators</b> in the service have completed one of the following: at least 5 credits at a minimum of a Level 4 ECE qualification listed on the New Zealand Register of Quality Assured Qualifications a <b>completed</b> Level 3 or higher ECE qualification listed on the New Zealand Register of Quality Assured Qualifications	<b>All educators</b> in the service have completed one of the following: at least 15 credits at a minimum of a Level 4 ECE qualification listed on the New Zealand Register of Quality Assured Qualifications a <b>completed</b> Level 3 or higher ECE qualification listed on the New Zealand Register of Quality Assured Qualifications.
<b>Note:</b> Educator requirements	In addition to the educator requirements for Option 1, educators can be New Zealand Qualified primary school teachers.	In addition to the educator requirements for Option 2, educators can be New Zealand Qualified primary school teachers.
<p><b>Note:</b> The Ministry will only accept qualifications (listed in the table above) for home-based ECE quality funding if these are listed on the New Zealand Register of Quality Assured Qualifications.</p> <p>A full or part ECE qualification gained prior to 1 July 2011 will continue to be recognised for quality funding purposes until the end of the educator's contractual agreement with the home-based service.</p>		



**New quality  
rate  
requirements:  
required  
qualifications**

From January 2021, the qualification requirements for educators on a quality funded licence are changing. A percentage of educators in a quality funded licence must hold a 'required qualification'.

Required qualifications are:

- A 'grand-parented' Level 3 ECE qualification. (This means a Level 3 qualification completed prior to 1 January 2022.)
- A Level 4 or higher ECE qualification
- A primary teaching qualification
- Te Ara Tuarua (the Level 5 kōhanga reo qualification) or higher (Tohu Whakapakari)

Qualifications must be listed on the New Zealand Qualifications Framework (NZQF), or otherwise recognised by the Ministry of Education as meeting the requirements for home-based education. A list of accepted qualifications is available on [Education.govt.nz](https://www.education.govt.nz).

Services wishing to rely on educator qualifications that are not captured by this list should contact [ECE.Funding@education.govt.nz](mailto:ECE.Funding@education.govt.nz) for an assessment of the qualification. The list is updated as additional qualifications are considered.

International qualifications that have been assessed by the New Zealand Qualifications Authority as comparable to recognised New Zealand qualifications will be accepted.

Previous grand-parenting provisions in place for educators working on a quality funded licence with the same provider since 1 July 2011 will no longer apply.



**New quality rate requirements: calculating the percentage qualification requirements**

**From January 2021**, 30% of educators in a quality funded licence must hold a required qualification. 20% may be in induction (first 6 months) or training (up to a further 2 years).

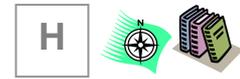
The percentages are counted on a basic headcount of active educators in a licence. This means each educator counts once – regardless of the hours or days they work, or the number of children they care for. Educators on holiday, sick, or waiting for children to enrol can be counted up to certain limits (see the definition of ‘Active Educator’ in this chapter).

Where calculations result in a fraction, then the number of required qualified educators is rounded up. (For example, if a service has 13 educators then 30% is 3.9 – so they would need 4 qualified educators to meet the requirement; in a service with 87 educators, the 30% is 26.1 so they would need 27 qualified educators.)

Percentage requirements are viewed weekly – at the end of the 7-day period (Mon-Sun), or part-thereof if the funding period begins or ends mid-week.

Educators who enter or exit the licence part way through the week will be counted in the same way as educators who have been active for the entire week. An educator who gains a qualification during the week will be considered qualified for that week. A qualification can be counted from the date the educator has received official notification that they have met the course requirements.

Educators providing backup care to children on a different licence will only be counted on their ‘home’ licence.



**New quality rate requirements: Meaning of 'active educator'**

The percentage qualification requirements are based on a count of active educators in a licence.

An educator is considered 'active' in a home-based licence if they are providing regular early childhood education and care to children enrolled on that licence.

An educator may still be considered 'active' if they do not provide education and care for a short period of time; for example, if they are sick or on holiday, or due to an emergency event like flooding. In these situations, there must be written evidence of the reason for the break, including the expected return date, on the weekly staff record.

After a continuous break of 3 weeks, educators can no longer be counted as 'active' for the purposes of the percentage qualification requirements.

Educators on a current licence, who have children leave and are waiting for new children to enrol with them, may also be considered 'active' for a period of up to 3 weeks from the date children leave.

Inactive educators can be reclassified as 'active' from the scheduled start date of new children enrolled on the licence to begin receiving education and care from the educator.

For the purposes of assessing a new probationary licence application with a request to begin at the quality funding rate, all educators who are listed as intending to work for the service will be considered 'active'. Once the probationary licence is granted, educators who do not yet have children enrolled with them must be moved to 'inactive' status after 3 weeks.

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**New quality rate requirements: Discretionary situations for percentage qualification requirements**

During this first stage of the transition period, a quality-funded service can access, without requesting Ministry approval, 5 'discretionary situations' (ie, 5 weeks) in a funding period where percentage qualification requirements have not been met. These must be clearly identified on the weekly records.

After this, the service must apply to move back to the standard funding rate (including in situations where the 5 weeks are not continuous) and must remain there for at least one month before they can re-apply to move back to quality.

---



**New quality rate requirements: Additional record keeping for quality funded services**

Services must keep the following records and make them available to the Ministry on request. These are in addition to the record keeping requirements for standard funded services, and the record keeping relating to the quality rate coordinator requirements in Chapter XX.

*Evidence of educator qualifications:*

Certified copies of qualifications are required. These can be certified by:

- The service's ECE professional leader, (ie, the coordinator)
- Ministry of Education staff
- The authority that originally issued the document
- A Justice of the Peace
- A solicitor
- A notary public
- A registrar.

For teaching qualifications where the specialisation is not identified on the certificate itself (that is, it does not state an early childhood or primary specialty), academic transcripts or similar to show the course content must be kept as evidence that the qualification meets the requirements for home-based education.

During the transition period, transcripts to show completed credits must be kept, if educators on quality-funded licences are being counted as having '5 or more credits towards a required qualification'.

For educators in study, a record of enrolment in a required qualification must be kept by the service provider. This must clearly show the date the programme commenced.

Evidence of name change or use of an alternative name must be retained, where qualifications are in an alternative name (eg, maiden name).

*Evidence of meeting percentage qualification requirements:*

Services must keep a Master Staff Record that shows:

- all educators along with their highest relevant qualification and the date this was achieved
- entry and exit dates for all educators
- enrolment date for educators still in study

Services must keep a Weekly Staff Record that shows the educators in the licence and their categorisation as either:

**Full** = holds a required qualification

**Partial** = holds at least 5 credits of an ECE qualification at Level 4 or at  
**Unqualified - in training** = has not yet achieved any credits, but is enr of study that will lead to a required qualification

**Unqualified - induction** = has worked in the service for less than 6 mo enrolled in a programme of study that will lead to a required qualification

**N/A**=has left service



Where there has been a change in categorisation from the previous week, such as an educator achieving a qualification, the reason should be indicated on the weekly record. If an educator has been unavailable for an entire week, the reason for this should be noted on the record.

The weekly record should clearly show whether the service is meeting the percentage qualification requirements, or (for quality funded services) claiming the week as a discretionary situation.

Weekly records must be verified by a representative of the service provider.

Services must keep educator timesheets (attendance records) that are signed and dated by the educator.

**Upcoming changes to quality rate requirements: percentage qualification requirements**

The percentage qualification requirements for the quality funding rate will change each year until 1 January 2025 when there will only be one funding rate for home-based education and care.

The table below outlines the scheduled changes.

<b>Date requirement is effective</b>	<b>Minimum percentage of educators with a required qualification</b>	<b>Percentage of educators with at least 5 credits towards a required qualification</b>	<b>Maximum percentage of educators able to be in training or induction<sup>^</sup></b>
1 January 2021	30%	50%	20%
1 January 2022	50%	30%	20%
1 January 2023	70%	10%	20%
1 January 2024	80%	0%	20%

<sup>^</sup> Educators who do not yet have credits towards a required qualification.

Educators who join a quality funded licence without a completed qualification can only remain in induction for a maximum of 6 months, or enrolled in training up to a maximum of 2 years.

### 3-B-4 Home-based ECE services, Continued

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**Quality rate requirements: coordinators**

- Coordinators of home-based ECE services receiving quality rate funding:
- must be locally based (i.e. available, in person, within normal commuter distances and times for that location) **and**
  - must be on duty for the times specified in the table below, including over the lunch period.

Coordinators **must** not provide cover for more than one service at a time.

Services operating for more than six hours per day must have a coordinator who is...	Services operating for six hours or less per day must have a coordinator who is...
<ul style="list-style-type: none"> <li>• on duty between 8:30am-4:30pm Monday to Friday <b>and</b></li> <li>• on-call to supervise home-based care before 8:30am, after 4:30pm and on weekends when education and care is provided by the service during these hours.</li> </ul>	<ul style="list-style-type: none"> <li>• on duty for the hours that children attend the service.</li> </ul>

For funding purposes, 'on duty' means that coordinators are:

- mainly focused on, and involved in, supervising quality environments for educators and children in their service
- able to instantly respond to educators and parents in their service 'person-to-person' (i.e. in person or by phone).

'On duty' does not include times when the coordinator cannot respond instantly to educators and parents in person or by phone.'

'On call' means the coordinator can respond instantly to educators and parents in person or by phone.

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### 3-B-4 Home-based ECE services, Continued

#### Relief Coordinators

When a coordinator of a service funded at the quality rate is unable to be on duty, another coordinator must be on duty during the absence.

The relief coordinator must also meet the coordinator requirements.

#### Coordinator absences

The Ministry will fund up to five discretionary situations at the quality funding rate, per funding period, when a coordinator that meets all of the quality rate coordinator requirements is not available.

**The regulations require home-based services to have a coordinator available to support educators for all hours children are attending.**

Discretionary situations cannot be used to avoid this obligation.

Examples where discretionary situations may apply is when a relief coordinator is supervising across more than one network (as long as they are not responsible for more than 50 children at any one time), or is not able to meet the full 8.30-4.30 on duty requirements.

The standard funding rate will apply from the date of the sixth absence.

Services may apply to return to quality level funding after one month, using the *EC11 Form*.

#### Educator absences

When an educator is not available (for example, due to illness), funding cannot be claimed if no care is provided. If there is a replacement educator, funding can be claimed only for the educator who provided alternative care. Funding cannot be claimed:

- for the educator who was not available
- if the parent/guardian chooses not to place their child in the care of the alternative caregiver/educator.

#### When to change funding rates

Use the following table to find out when and how to change a home-based ECE service's funding rate:

If the service provider...	and...	then...	using...
is funded at the standard rate	the service can meet the requirements of the quality rate	you may apply to change to the quality funding rate	the <i>EC11 Form</i> .



is funded at the quality rate	the service can no longer meet the quality rate requirements	you <b>must</b> apply to return to the standard funding rate	the <i>EC11 Form</i> .
is funded at the quality rate	the service has used 5 discretionary situations in a funding period to cover coordinator requirements and has a 6 <sup>th</sup> breach	you <b>must</b> apply to return to the standard funding rate	the <i>EC11 Form</i> .
is funded at the quality rate	the service has used 5 discretionary situations in a funding period to cover percentage qualification requirements and has a 6 <sup>th</sup> breach	you <b>must</b> apply to return to the standard funding rate	the <i>EC11 Form</i> .
is funded at the quality rate	there has been a change in coordinator, but the service continues to meet one of the quality rate options	you <b>must</b> inform the Ministry of Education regional office of the change	the <i>EC11/A Form</i> .

**Note:** Funding rate changes are effective from the date the *EC11 Form*, with evidence of the educators' qualifications attached, is received by the Ministry.



### 3-B-4 Home-based ECE services, Continued

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**Christmas coverage: options for all services**

There are three service delivery options for home-based ECE services during the Christmas period.

The options are identified in the table below.

Option	Description
1	Service closes over the Christmas period.
2	Service continues to operate as normally organised over the Christmas period.
3	<p>Local services can be 'reconstituted' to make up a single service for up to two weeks if:</p> <ul style="list-style-type: none"><li>• all parents, educators, and coordinators associated with the affected services are given two weeks notice of the change taking place</li><li>• the requirements of the Education (Early Childhood Services) Regulations 2008 are still met by the service</li><li>• the total number of children in the reconstituted service does not exceed the maximum service size of 80</li><li>• trained and named coordinators are on duty for all hours children are receiving education and care</li><li>• all parents and educators that will be associated with the reconstituted service are provided with accurate contact information for the rostered coordinators at least two weeks before the service starts operating</li><li>• clear records are kept that include:<ul style="list-style-type: none"><li>❖ the names of rostered coordinators</li><li>❖ the actual times and dates each coordinator worked</li><li>❖ names of educators and the children for whom they provided education and care</li><li>❖ the actual dates and times that each child was cared for over the period that the service was reconstituted.</li></ul></li></ul>

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## 3-B-4 Home-based ECE services, Continued

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### Record keeping

All home-based ECE services **must** keep records for audit purposes and in a place where they can be easily accessed by the coordinator.

The relevant records **must** be provided at the site of the audit when an audit is taking place.

Services not able to supply records to the Ministry's Resourcing Auditors in support of funding at the quality rate will be returned to the standard funding rate.

For information regarding what records your service needs to keep see **Chapter 11** of this Handbook.

---

### More record keeping information

Use the following table if you would like further information about record keeping and financial reporting requirements:

If you would like...	See Section
Information on 20 Hours ECE	4
Record keeping requirements for 20 Hours ECE	4-4
An overview of the record keeping requirements for all services	11-1
Information on funding claim audits and record keeping audits	11-2
Information or instructions for financial reporting	12

## Section 3C

### Parent/whānau-led services

#### Overview

---

**Introduction** Parent/whānau-led services include licensed playcentres and licensed kōhanga reo. They provide education and care for children under the age of six.

**The information in the Funding Handbook does not apply to certificated playgroups or services operating as licence-exempt. These services should contact their Ministry regional office for further information.**

---

**In this chapter** This chapter contains sections that are relevant to all **licensed** parent/whānau-led services. In addition, there are sections that are specific to either licensed playcentres or licensed kōhanga reo.

You will need to read the sections for all parent/whānau-led services **and** the section that is specific to your service type.

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**In this section** This section contains the following topics:

Title	Section
General information for all parent/whānau-led services	3-C-1
Quality funding rates for parent/whānau-led services	3-C-2
Playcentres	3-C-3
Te kōhanga reo	3-C-4

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## 3-C-1 General information for all parent/whānau-led services

---

**Introduction** This section explains:

- funding rates for parent/whānau-led services
  - the difference between standard and quality funding rates
  - when and how to apply for a change in funding rate.
- 

**Funding rates** There are two funding rates for parent/whānau-led ECE services.

**Standard rate** – this is the funding rate applicable for licensed parent/whānau-led ECE services. These services must meet the requirements of the Education (Early Childhood Services) Regulations 2008.

**Quality rate** – a higher funding rate is available to services that meet requirements additional to those specified in the Education (Early Childhood Services) Regulations 2008.

For more information on the Regulations see: [www.legislation.govt.nz](http://www.legislation.govt.nz)

For more information on the quality rate, services should refer to **Section 3-C-2**.

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**The Funding Rate Table** The *Funding Rate Table* shows the funding rates for each type of service. A copy of the table is included with this Handbook (Appendix 1).

The *Funding Rate Table* will be updated with any change in funding rates.

---

**Mixed Provision** Services can be licensed to provide both teacher-led and parent-led education and care during any week, but only one kind of provision on each day.

The funding rules for parent-led days are explained in this chapter. The funding rules for teacher-led days are explained in **Section 3-B**.

For more information about mixed provision contact your Ministry regional office.

---

### 3-C-1 General information for all parent/whānau-led services, Continued

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**Record keeping**

All parent/whānau-led services **must** meet the record keeping requirements set out in **Section 11-1**.

Parent/whānau-led services that receive quality level funding **must** meet the record keeping requirements described in **Section 3-C-2**.

---

**More record keeping information**

Use the following table if you would like further information about record keeping and financial reporting requirements:

If you would like...	See Section
An overview of the record keeping requirements for all services	11-1
Information on funding claim audits and record keeping audits	11-2
Information or instructions for financial reporting	12

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## 3-C-2 Quality funding rates for parent/whānau-led services

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### Introduction

This section explains:

- options for quality funding rates that are available for **all** parent/whānau-led services
  - on duty requirements for parents/whānau at services receiving quality funding rates
  - what to do when trained parents/whānau are absent
  - what to do when trained parents/whānau leave the service
  - record keeping requirements for parent/whānau-led services receiving quality funding rates.
- 

### Options for quality rates

Parent/whānau-led services that wish to become eligible for funding at the quality rates **must** meet the requirements of **one** of the quality rate options.

Playcentres and kōhanga reo have several different sets of requirements they may choose to meet. Some of these options are unique to either playcentres or kōhanga reo. These options are outlined in the specific section for that service type.

---

### On duty requirements for parents/whānau

All services receiving quality funding rates **must** have parents/whānau with the required training on duty at all times (see **Section 3-C-3** for licensed playcentre requirements or **Section 3-C-4** for kōhanga reo requirements).

**On duty means** working and involved with the children for all the hours that the service is open for children.

**On duty does not mean** just being on the premises or solely involved in administration.

---

### Parent/whānau records

Services receiving quality level funding **must** maintain a record of trained parents/whānau for all periods the service is open.

The record **must** include trained parents/whānau:

- names **and**
- qualifications **and**
- arrival and departure times **and**
- breaks when the parent/whānau member was not on duty.

Records **must** be kept for seven years.

---

### 3-C-2 Quality funding rates for parent/whānau-led services, Continued

**Changes to qualified parents/whānau**

Services receiving quality funding rates **must** notify their Ministry regional office when trained parents/whānau change.

If changes to parents/whānau means...	service management must...	and...
eligibility for quality funding rates is maintained	complete an <i>EC11/A Form</i> and forward to your Ministry regional office	funding will continue at the quality rate.
eligibility for quality funding rates is not maintained	complete an <i>EC11 Form</i> and return to your Ministry regional office	funding will return to the standard rate.

**Parent/whānau absences**

Services are expected to maintain a list of trained relievers who are available when trained parents/whānau are absent.

The Ministry will fund up to five ‘discretionary situations’ at the quality funding rate, per funding period, when a trained reliever is not available if quality level adult:child ratios were still met **and** the record keeping requirements described in this section are kept.

Standard funding rates will apply from the date of the sixth absence.

Services may apply to return to quality level funding at any time using the *EC11 Form*.

### 3-C-2 Quality funding rates for parent/whānau-led services, Continued

**Discretionary situations**

A discretionary situation may be either a session or a full-day of operation depending on the operating structure of the service.

If...	then...
trained relievers are available but your option cannot be maintained e.g. when the trained reliever holds a different qualification to the usual parent/whānau member	your service may meet the requirements for an alternative option for that day.  Service management <b>must</b> document the reason why the option could not be met <b>and</b> keep evidence to show that the alternative option was met.
trained relievers are not available <b>and</b> this is the first, second, third, fourth or fifth day/session in the current funding period where trained relievers have not been available	service management <b>must</b> : <ul style="list-style-type: none"> <li>• keep evidence of the reason for the qualified staff members absence <b>and</b></li> <li>• keep evidence of attempts to contact qualified relievers e.g. email records <b>and</b></li> <li>• keep evidence to show that quality level adult:child ratios were met.</li> </ul>
trained relievers are not available <b>and</b> this is the sixth day/session in the current funding period where qualified relievers have not been available	service management <b>must</b> immediately apply to return to standard level funding ( <i>EC11 Form</i> )
trained relievers are not available <b>and</b> there are not enough parents/whānau (trained or untrained) in attendance to meet the regulated adult:child ratio requirements	service management <b>must</b> close the service until regulated adult:child ratio requirements can be met.

### 3-C-2 Quality funding rates for parent/whānau-led services, Continued

**Record keeping requirements**

Services receiving quality level funding **must** keep:

- staffing records as described in this section **and**
- copies of qualifications for trained parents/whānau **and**
- evidence of reasons for trained parents/whānau members' absences, attempts to contact relievers, and that quality level adult:child ratios were maintained **and**
- copies of completed *EC11*, *EC11/A* application forms or a letter from the Ministry confirming the funding rate change (where necessary) as evidence that the service has not claimed quality level funding for more than five days/sessions of trained parents/whānau members' absence.

Records **must** be available for inspection by authorised Education Review Office and Ministry of Education auditing staff.

Services that fail to provide the above records on request may be returned to standard funding rates.

Records **must** be kept for seven years.

**More record keeping information**

Use the following table if you would like further information about record keeping and financial reporting requirements:

If you would like...	See Section
An overview of the record keeping requirements for all services	11-1
Information on funding claim audits and record keeping audits	11-2
Information or instructions for financial reporting	12



## 3-C-3 Playcentres

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**Introduction** Playcentres are licensed early learning services co-operatively managed by parents and staff. All playcentres are a member of Te Whānau Tupu Ngātahi o Aotearoa – **Playcentre Aotearoa**.

This section explains:

- operating, supervision and qualification requirements for playcentres
  - requirements for quality funding rates
  - record keeping requirements for playcentres.
- 

**Applying for funding** Instructions for completing the RS7 Return can be found in **Chapter 9** of this Handbook.

---

**Operating Requirements** All playcentres must:

- be a member of Te Whānau Tupu Ngātahi o Aotearoa – **Playcentre Aotearoa**, and
- be run according to the operating requirements set out in the Playcentre Aotearoa constitution, and
- be organised, equipped and manager on a co-operative basis, and
- provide programmes for children that are at least partly managed by the parents of the children attending the session.

---

**Supervision requirements** For each session, all playcentres must:

- Ensure that at least one person takes the role of person responsible and holds a recognised qualification, and
- ensure that the group of adults supervising children collectively meet on of the qualification options for group supervision specified in this chapter, and
- use a supervision plan approved by Playcentre Aotearoa, and
- have no more than 30 children attending, and
- have a maximum adult:child ratio of 1:5, and
- ensure that all children under 2 and a half years of age are accompanied by a parent or caregiver.



### 3-C-3 Playcentres, Continued

#### Group supervision requirements for standard funding

To be eligible for standard funding rates, a licensed playcentre must meet one of the qualification options below. Where two or more different qualifications are required, these must be held by **separate** people.

Until 31 December 2020

- all options will be recognised, and
- Course 1 is recognised and interchangeable with the Playcentre Introductory Award (PIA)

Until 31 December 2021:

- Course 2 is recognised and interchangeable with the Playcentre Educator Award (PEA).

From 1 January 2021:

- Options 1 to 4 will be recognised.

These options can also be viewed in infographics on the [Playcentre Aotearoa website](#).

Option	Minimum qualifications
1	A level 4 qualification recognised in the <a href="#">NZ Gazette</a> , <b>and</b> ; Playcentre Educator Award <b>or</b> two Playcentre Introductory Awards
2	Playcentre Practice (course 4 of the Playcentre Diploma in Early Childhood and Adult Education), <b>and</b> ; Playcentre Educator Award <b>or</b> two Playcentre Introductory Awards
3	Playcentre Sessions (course 3 of The Playcentre Diploma in Early Childhood and Adult Education), <b>and</b> Playcentre Educator Award <b>and</b> Playcentre Introductory Award
4	Two Playcentre Sessions (course 3 of The Playcentre Diploma in Early Childhood and Adult Education)
5	Playcentre Practice (course 4 of The Playcentre Diploma in Early Childhood and Adult Education), <b>and</b> Introducing Playcentre (course 1 of The Playcentre Diploma in Early Childhood and Adult Education)
6	National Playcentre Certificate, <b>and</b> Introducing Playcentre (course 1 of The Playcentre Diploma in Early Childhood and Adult Education)
7	Playcentre Federation Association Certificate, <b>and</b> Introducing Playcentre (course 1 of The Playcentre Diploma in Early Childhood and Adult Education)
8	New Zealand Playcentre Federation Inc. Certificate, <b>and</b> Introducing Playcentre (course 1 of The Playcentre Diploma in Early Childhood and Adult Education)



## 3-C-3 Playcentres, Continued

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### Group supervision qualification requirements for quality funding

To be eligible for quality funding rates, licensed playcentres must meet one of the qualification options below. Where two or more different qualifications are required, these must be held by **separate** people.

Until 31 December 2020:

- All options will be recognised, and
- Course 1 is recognised and interchangeable with the Playcentre Introductory Award (PIA)

Until 31 December 2021:

- Course 2 is recognised and interchangeable with the Playcentre Educator Award (PEA)

From 1 January 2021:

- Options 1 to 8 are recognised and can also be viewed in infographics on the [Playcentre Aotearoa website](#).

Option	Minimum Qualifications
1	Two level 4 qualifications recognised in the <a href="#">NZ Gazette</a>
2	Two Playcentre Practice (course 4 of The Playcentre Diploma in Early Childhood and Adult Education)
3	A level 4 qualification recognised in the <a href="#">NZ Gazette</a> , <b>and</b> Playcentre Practice (course 4 of The Playcentre Diploma in Early Childhood and Adult Education)
4	A level 5 qualification recognised in the <a href="#">NZ Gazette</a> , <b>and</b> ; Playcentre Educator Award or two Playcentre Introductory Awards
5	Playcentre in Context (course 5 of the Playcentre Diploma in Early Childhood and Adult Education), <b>and</b> ; Playcentre Educator Award or two Playcentre Introductory Awards
6	A level 6 qualification recognised in the <a href="#">NZ Gazette</a> , <b>and</b> ; Playcentre Educator Award or two Playcentre Introductory Awards
7	The Playcentre Diploma in Early Childhood and Adult Education, <b>and</b> ; Playcentre Educator Award or two Playcentre Introductory Awards
8	An ECE teaching qualification recognised by the Teaching Council for registration purposes, <b>and</b> ; Playcentre Educator Award or two Playcentre Introductory Awards



<b>9</b>	An ECE teaching qualification recognised by the Teaching Council for registration purposes
<b>10</b>	Playcentre in Context (course 5 of the Playcentre Diploma in Early Childhood and Adult Education) or The Playcentre Diploma in Early Childhood and Adult Education, <b>and</b> ; Playcentre Practice (course 4 of The Playcentre Diploma in Early Childhood and Adult Education)
<b>11</b>	Playcentre Practice (course 4 of The Playcentre Diploma in Early Childhood and Adult Education), <b>and</b> ; Playcentre Sessions (course 3 of The Playcentre Diploma in Early Childhood and Adult Education), <b>and</b> ; Playcentre Educator Award

**Discretionary situations for Playcentres**

Playcentres that cannot meet the person responsible or minimum qualifications for group supervision **may** be eligible for discretionary funding for up to five sessions per funding period. All other supervision and licensing requirements must be met including adult:child ratios and first aid qualification requirements.

There are some other conditions – playcentres must contact their relevant Ministry regional office for information about the process **prior** to the session starting.

**Questions about qualifications**

Please direct any questions about Playcentre qualifications to [Playcentre Aotearoa](#).

**Changing funding rates**

Use this table to find out when and how to change your licensed playcentre’s funding rate:

<b>If a playcentre...</b>	<b>and...</b>	<b>then...</b>	<b>using...</b>
is funded at the standard rate	can meet the requirements of one of the quality options	you may apply to be funded at the quality rate	the <i>EC11 Form</i> .
is funded at the quality rate	can no longer meet the requirements of any of the quality options	you <b>must</b> apply to return to the standard funding rate	the <i>EC11 Form</i> .
is funded at the quality rate	has had a change in parents/whānau involved in leading the ECE programme, but still meets the requirements of one of the quality options	you <b>must</b> inform your Ministry of Education regional office of the change	the <i>EC11/A Form</i> .

Funding rate changes for quality rate funding are effective from the date the *EC11 Form* is received by the Ministry.

**3-C-3 Playcentres, Continued**



### 3-C-3 Playcentres, Continued

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**Record keeping**

The table below shows the record keeping requirements for Playcentres:

If your playcentre...	you must...
is funded at the standard rate	<ul style="list-style-type: none"> <li>❖ have enrolment records for each child <b>and</b></li> <li>❖ keep attendance records to show the hours each child attended.</li> </ul>
is funded at the quality rate	<ul style="list-style-type: none"> <li>❖ have enrolment records for each child <b>and</b></li> <li>❖ keep attendance records to show the hours each child attended</li> </ul> <p><b>plus</b></p> <ul style="list-style-type: none"> <li>❖ meet the record keeping requirements for quality funding rates (see <b>Section 3-C-2</b> for further details).</li> </ul>

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## 3-C-4 Te kōhanga reo

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**Introduction** Te kōhanga reo is a total immersion te reo Māori whānau programme for mokopuna under six years of age.

The operation and administration of individual kōhanga reo is the responsibility of kōhanga whānau, in accordance with Te Kōhanga Reo National Trust Kaupapa (Policies) under the stewardship of the Te Kōhanga Reo National Trust Board.

The Ministry of Education recognises the Trust Board as the guardians of kōhanga reo kaupapa and as the stewards of the kōhanga reo movement.

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**Te Korowai** Te Korowai is the cloak that warms the kaupapa of kōhanga reo. The four Pou of Te Korowai cloak the dreams and aspirations of the Māori people for their mokopuna and for future generations.

The four Pou of Te Korowai are:

- total immersion in te reo Māori in te kōhanga reo daily operations
- whānau decision-making, management and responsibilities
- accountability
- the health and well-being of the mokopuna and the whānau.

Te Kōhanga Reo National Trust Board and the Ministry of Education signed Te Korowai on behalf of all kōhanga reo on 2 October 1995.

Te Korowai acts as the understanding between Te Kōhanga Reo National Trust Board and the Ministry of Education.

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**Tūtohunga** Individual kōhanga reo whānau are required to prepare a tūtohunga following guidelines set down by the Trust Board. The tūtohunga is signed by te kōhanga reo whānau and the Trust Board.

Licensed kōhanga reo are eligible to receive the ECE Funding Subsidy (whānau may recognise this as 'Kaupapa Funding') as well as 20 Hours ECE funding.

Licensed kōhanga reo are also eligible to receive Equity Funding and the Annual Top-up for Isolated Services (ATIS) from the Ministry of Education.

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### 3-C-4 Te kōhanga reo, Continued

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**Principles of attendance in te kōhanga reo**

Te kōhanga reo has important elements to ensure total immersion in te reo Māori and full participation of mokopuna.

One of these elements is that mokopuna attend kōhanga reo on a **full-time** basis.

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**Accountability**

The third pou of Te Korowai is accountability. This includes accountability to the Government.

Accountability to the Government means that whānau provide good administration and financial accountability in expenditure of public funds, such as funding from the Ministry of Education.

Accountability to the Ministry of Education is achieved primarily through the maramataka. The maramataka is produced and administered by the Trust.

Kōhanga reo whānau need to refer to the maramataka.

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**‘Kaupapa Funding’ (Funding Subsidy) rates**

Licensed kōhanga reo are eligible for **licensed funding rates** (these are called ‘standard’ funding rates by the Ministry of Education).

Kōhanga reo that can also meet the quality funding requirements on the following page are eligible for **quality funding rates**.

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**Contact the Trust**

Please contact the Trust for more information on how kōhanga whānau can meet the requirements of the quality funding rate.

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### 3-C-4 Te kōhanga reo, Continued

#### 'Kaupapa Funding' (ECE Funding Subsidy) rates (continued)

	Option 1	Option 2
Ratio requirement – Under Twos	1:4	1:5
Ratio requirement – Two & Overs	1:6	1:6
Qualifications requirements	<ul style="list-style-type: none"> <li>❖ <b>One</b> person with Whakapakari Tohu <b>or</b></li> <li>❖ <b>One</b> person in the final year of Whakapakari Tohu <b>plus</b> one other person with Attestation <b>or</b></li> <li>❖ <b>One</b> person in the final year of the Whakapakari Tohu <b>plus</b> one in four families undertaking training in Te Ara Tuatahi or Te Ara Tuarua.</li> </ul>	<ul style="list-style-type: none"> <li>❖ <b>Two</b> persons with Whakapakari Tohu <b>or</b></li> <li>❖ <b>Two</b> persons in the final year of Whakapakari Tohu <b>plus</b> one other person with Attestation <b>or</b></li> <li>❖ <b>One</b> person with Whakapakari Tohu <b>plus</b> one person in the final year of Whakapakari Tohu <b>plus</b> one person with Attestation<sup>i</sup>.</li> </ul>

#### Record keeping requirements

Evidence of Whakapakari Tohu qualifications and/or final year status Maramataka.

#### Relationship between Te Kōhanga Reo and Te Whāriki

The foundation for learning programmes for mokopuna in kōhanga reo is *Te Whāriki*, the Ministry of Education's curriculum for early childhood education.

Part B of *Te Whāriki* defines learning outcomes for mokopuna and sets out the ways in which the principles and strands of the curriculum can be put into practice in each kōhanga. It is the Maori section of *Te Whāriki* that is most relevant to kōhanga reo.<sup>ii</sup>



### 3-C-4 Te kōhanga reo, Continued

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#### **Qualification information**

Tino Rangatiratanga Whakapakari Tohu is the teaching qualification recognised by the Trust Board for whānau involved in kōhanga reo.

The Ministry of Education acknowledges the right of the Trust Board to set the Tino Rangatiratanga Whakapakari Tohu as the teaching qualification for te kōhanga reo kaiako.

Kōhanga whānau are also supported to undertake training in Te Ara Tuatahi and Te Ara Tuarua to support the acquisition and use of te reo Māori by whānau in the home and in the kōhanga reo.

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#### **Attestation**

Kōhanga whānau can also be attested.

Attestation was originally introduced as an interim measure for whānau who were for example native speakers: this was in order to give the Trust time to establish its own qualification (i.e. Tino Rangatiratanga Whakapakari Tohu).

Attestation should be continued to acknowledge the skills of whānau who enrol their tamariki in kōhanga reo.

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## 3-C-4 Te kōhanga reo

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### He Whakaaturanga

Ngā kōhungahunga mai te kore ki raro mai o te ono tau e rumakihia ana i roto i te reo Māori me ōna tikanga. Ko te Kōhanga Reo tēnei. He Hōtaka Whānau Reo Māori tēnei.

Na wai ngā haepapa mō ngā whakahaere whānui o ia kōhanga whānau, mō ia ra, ia wiki, ia marama, ia tau? Nā ia Kōhanga whānau. Kei a wai te tino whakatutukitanga mō ngā (Kaupapa here) e hāngai ana ki ngā kōhanga whānau; kei Te Poari Matua o ngā Kōhanga Reo tērā; hei kaitiaki, hei tuari rātou mō te whakawhanaketanga o te paeroa mō ngā Kōhanga Reo whānau.

E tautoko ana te Tāhuhu o te Mātauranga i ēnei tikanga.

---

### Te Korowai

He whakaruruhautanga te Korowai mō te Kōhanga Reo; He matakitetanga mō āneherā, mō te iwi me ngā whakatupuranga.

Ngā Totorohanga o Te Korowai

- Ia ra; he toromitanga i roto i te reo.
- Ngā haepapa whānui katoa; mā te whānau e hāpai.
- Ngā whakahoki; mā te whānau e karawhiu.
- Ngā wāhanga tokotoru ā tinana; a te whānau me ngā mokopuna.

I te tau 1995 i te rua o ngā rā o Whiringa-ā-nuku ka hainatahitia mō ngā Kōhanga Reo; Te Korowai, e Te Poari Matua mō ngā Kōhanga Reo me te Tāhuhu o te Mātauranga.

He whakaetanga aratohu Te Korowai mō te Poari Matua me te Tāhuhu o te Mātauranga.

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### Tūtohunga

Ka oti te Tūtohunga o ia Kōhanga Reo whānau; e ai ki ngā aratohu o te Poari Matua, ka haina ā tahitia e rātou.

Ka āhei te whānau te tona raihana; mai i te Tāhuhu, i muri mai i te hainatanga o te Tūtohunga. Ko te tikanga; kua whakatutukihia katoa, ngā hiahia i waenganui i Te Kōhanga Reo whānau me te Poari. Nō reira, nā te mea kua whiwhi te Kōhanga Reo whānau i tō rātou tūtohunga me tō rātou raihana, kua wātea rātou ki te tono pūtea i raro i ngā Kaupapa kua whakaritea mō ēnei tūmomo pūtea. Mai te Tāhuhu e āhei katoa ana ngā Kōhanga Reo kua raihanatia ki te whiwhi Pūtea whakaōrite me ngā Pūtea tāpiri ā tau mō ngā ratonga tūhāhā.

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### 3-C-4 Te kōhanga reo, roanga atu o ngā kōrero

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**He mātāpono  
mō te urunga  
ki ngā  
Kōhanga Reo**

E hūanga-nui anō tā Te Kōhanga Reo kia āhei tonu ai te whakarumaki i roto i te Reo Māori, ā, kia pūmau rawa te urunga o ngā mokopuna. Kotahi o ngā hūanga nei e mea ana me mātua ū te pumautanga o **te haere tonu o ngā mokopuna mō ia wā, mō ia rā.**

---

**Tona ake  
whakataua**

Me hoatu anō ki te kāwanatanga tōna ake; e ai ki tētahi wāhanga o Te Korowai. Ko ngā haepapa mō ngā whakahaere me ngā pūtea i anga mai i te kāwanatanga ara i te Tāhuhu o te Mātauranga hoki.

Mā ngā aromatawaitanga hāngaitia ai ki te maramataka, e mōhio ai te Tāhuhu o te Mātauranga pēnā kō tika te Kaupapa ki wā rātou hiahia. Kō te Poari e hanga ana i te maramataka, ko rātou hoki kei te whakahaere. Me tiro tiro anō Te Kōhanga Reo i te maramataka.

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**Pūtea Kaupapa  
Tātai (Tāpiri  
Pūtea)**

E toru ngā tairite pūtea mō ngā Kōhanga Reo.

E āhei ana ngā Kōhanga whiwhi tūtohunga ki te tono utunga itiho kore.

(He whakatau pūtea paerewa) te ingoa te Tāhuhu o te Mātauranga mō ngā **whakatau pūtea raihana** e āhei ai ngā kōhanga kua raihanaita ki te whiwhi.

Ka āhei ngā Kōhanga Reo ki te whiwhi **whakatau pūtea kounga** ina ka taea e rātou ngā hiahia pūtea kounga kei te whārangi atu i tēnei; me tono ki te Poari mō ngā mōhiohio.

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### 3-C-4 Te kōhanga reo, roanga atu o ngā kōrero

#### Pūtea Kaupapa (Pūtea Tāpiri) whakatau (ka haere tonu)

	Ara Tuatahi	Ara Tuarua
Ngā ritenga e hangai ai – mō ngā tamariki i raro iho i te rua tau	Ko te 1:4	Ko te 1:5
Ngā ritenga e hangai ai - mō ngā tamariki rua tau me runga ake	Ko te 1:6	Ko te 1:6
Ko ngā ritenga tohu me eke	<ul style="list-style-type: none"> <li>❖ <b>Kotahi</b> tangata kua whiwhi i te Tohu Whakapakari, <b>atu i tērā</b></li> <li>❖ <b>Kotahi</b> tangata kua tae ki te tau mutunga o te Tohu Whakapakari me te tangata anō; kua whiwhi Tohu Whakamana, <b>atu i tērā</b></li> <li>❖ <b>Kotahi</b> tangata kua tae ki te tau mutunga o te Tohu Whakapakari, <b>tāpiri atu ki tērā</b>, kotahi whānau i ngā whānau e whā e whakangungu ana i Te Ara Tuatahi i Te Ara Tuarua rānei</li> </ul>	<ul style="list-style-type: none"> <li>❖ Kia <b>tokorua</b> ngā tangata kua whiwhi i te Tohu Whakapakari, <b>atu i tērā</b></li> <li>❖ Kia <b>tokorua</b> ngā tangata kua tae ki te tau mutunga o Te Tohu Whakapakari, <b>tāpiri atu ki tērā</b>, he tangata anō kua whiwhi Tohu Whakamana, <b>atu i tērā</b></li> <li>❖ <b>Kotahi</b> tangata kua whiwhi Tohu Whakapakari, <b>tāpiri atu</b> kotahi tangata kua tae ki te tau mutunga o te Tohu Whakapakari, <b>tāpiri atu ki tērā</b> he tangata whiwhi Tohu Whakamana<sup>iii</sup>.</li> </ul>

Ngā pīrangi pupuri mauhanga

He kitenga mō ngā whiwhingā Tohu Whakapakari me/te tūnga rānei mō tetau mutunga  
He maramataka



### 3-C-4 Te kōhanga reo, roanga atu o ngā kōrero

#### Te whanaungatanga i waenganui i te Kōhanga Reo me Te Whāriki

Kei te wāhanga B o Te Whāriki e whakaaturia ana ngā tohutohu mō ngā mokopuna e whakatakotohia ana ngā huarahi e whakatinanahia ai ngā mātāpono me ngā whenu o te marautanga ki roto i ngā Kōhanga. Ko te wāhanga Māori o Te Whāriki e hāngai nui ana ki ngā Kōhanga Reo<sup>iv</sup>.

#### Mōhiohio Tohu

Ko te Tohu Whakapakari Tino Rangatiratanga te ritenga akoranga e whakaetia e te Poari Matua ngā whānau o ngā Kōhanga Reo. Ko te Poari Matua e whakarite ana i te Tohu Whakapakari Tino Rangatiratanga hei ritenga akoranga mō ngā Kaiako o Te Kōhanga Reo.

Kei te tautoko te Tāhuhu o te Mātauranga i tēnei tikanga. E tautokohia ana ngā whānau o Te Kōhanga Reo kia uru atu ki ngā kura whakangungu ā Te Ara Tuatahi me Te Ara Tuarua hei āwhina i te whakawhanaketanga mō te korero i te reo Māori o te whānau ki roto i ngā kainga me ngā Kōhanga Reo.

#### Tohu Whakamana

Ka tae te whānau Kōhanga te whiwhi Tohu Whakamana.

Ko ngā mea matatau i te Reo i whakawhiwhia ki te Tohu Whakamana hei timatanga noa iho kia whai wā te Poari ki te hanga i tō rātou ake tohu (aianeī, ko te Tohu Whakapakari Tino Rangatiratanga tērā).

Me haere tonu te Tohu Whakamana mō aianeī, hei whakāturanga i ngā pukenga mō ngā mea o te whānau e rehita ana ia rātou tamariki ki roto i ngā Kōhanga Reo.

<sup>i</sup> Kaiako with attestation have been attested by whānau as to their competency in te reo Māori and their suitability to work with kōhanga mokopuna.

<sup>ii</sup> Ministry of Education. *Quality in Action Te Mahi Whai Hua – Implementing the Revised Statement of Desirable Objectives and Practices in New Zealand Early Childhood Service*. Wellington: Learning Media, 1998, page 9.

<sup>iii</sup> Kua aromatawaitia e te whānau ngā kaiako whiwhi Tohu Whakamana mō tā rātou tohungatanga i te reo Māori me tā rātou pai ki te mahi me ngā mokopuna o te Kōhanga Reo.

<sup>iv</sup> Te Tāhuhu o te Mātauranga. *Te mahi whai hua – He whakatinananga o ngā kōrero whakapaihia anō mō ngā mahi me ngā whaingā e hiahiatia ana me ngā Ratonga kōhungahunga o Aōtearoa*. Whanganui-ā-tara: Te Pou Taki Kōrero, 1998, whārangi 9.