NSW Department of Education

Mobile Preschool Funding Program

Financial Accountability Statement Submission Guide

2025 Financial Accountability Reporting Period | 1 January 2025 to 31 December 2025

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1 Introduction

1.1 Purpose of this guide

This guide supports Approved Funded Providers to complete and submit the 2025 Mobile Preschool Funding Program Financial Accountability Statement for the service-level acquittal process.

It should be read together with:

- the 2025 Mobile Preschool Funding Program Guidelines;
- the 2025 Mobile Preschool Funding Program FAQs;
- the Early Childhood Education Grants Programs Funding Agreement Terms and Conditions;
- the Financial Accountability – Information for Services page; and
- the Financial Accountability Return Guide.

This guide provides program-specific instructions for reporting Mobile Preschool Funding Program funding in the Financial Accountability Statement.

1.2 Before you begin

Before completing the Financial Accountability Statement:

- Complete Part 1 (Fee Relief) before completing Part 2 (Program Payment). Information reported in Part 1 is used to calculate balances that are automatically carried forward into the Surplus Overview section.
- The amounts reported in the Financial Accountability Statement should be supported by the provider's accounting records, financial management system and supporting documentation. Providers should ensure each amount can be traced to source documentation and allocated to the relevant Mobile Preschool funding stream.
- Where expenditure has been funded from more than one NSW Government or Commonwealth funding program, providers must allocate the expense to the relevant funding source using a reasonable and consistent method. The same expense must not be reported against more than one funding program, and providers must retain records supporting the allocation methodology.
- Providers should consult their accountant or bookkeeper where necessary to ensure expenditure has been correctly allocated and reported.
- Totals, balances and surplus amounts are automatically calculated within the Financial Accountability Statement based on the information entered by the provider.

2 Financial Accountability Statement

2.1 Service details

This section is automatically pre-populated. Check that the Approved Provider Name, Provider Approval ID, Service Name, and Service Approval ID are correct.

Field	What to Check
Approved Provider Name	Legal name of the approved provider
Provider Approval ID	Provider approval identifier
Service Name	Name of the funded community preschool service
Service Approval ID	Service approval number for the funded service

2.2 Income

This section records all income received by your service for the relevant reporting period. It includes both Department of Education (DoE) funding received under the Mobile Preschool Funding Program and Non-DoE income received from other sources.

The DoE Funds fields are automatically pre-populated with the funding your service received under the 2025 Mobile Preschool Funding Program. Check the pre-populated amounts against your ECCMS records, accounting records and bank receipts. Funding amounts in ECCMS are shown excluding GST in the Payments tab of the Funding Specification.

The Non-DoE Funds fields are not pre-populated and must be completed by the provider. Enter the total income received from each applicable source during the 2025 reporting period, excluding GST.

Only Department of Education (DoE) funding is acquitted through this statement. Non-DoE income is collected for contextual financial reporting only.

Income Line	Include
Fee Relief Payment (DoE Funds)	Fee Relief funding received under the 2025 Mobile Preschool Funding Program. This field is automatically pre-populated.
Program Payment (DoE Funds)	Program Payment funding received under the 2025 Mobile Preschool Funding Program. This field is automatically pre-populated.
Approved Surplus carried forward from prior years' Financial Accountability Statement (DoE Funds)	Approved Program Payment Surplus that has been approved by the department to be carried forward from a previous Financial Accountability Statement. This field is automatically pre-populated where applicable.

Income Line	Include
Fee Income (Non-DoE Funds)	Fees paid by families, including any gap fees or other parent contributions. Report the total amount received during the relevant reporting period.
Fundraising and donations (Non-DoE Funds)	Income received from fundraising activities, donations and charitable contributions. Report the total amount received during the relevant reporting period.
Grant funding from other sources (do not include other DoE Program Funding) (Non-DoE Funds)	Grants received from organisations other than the NSW Department of Education. Do not include other Department of Education program funding. Report the total amount received during the relevant reporting period.
Sale of assets (Non-DoE Funds)	Income received from the sale of assets owned by the service. Report the total amount received during the relevant reporting period.
Other Income (do not include other DoE Program Funding) (Non-DoE Funds)	Any other income not captured above. Do not include funding received under other Department of Educations programs. Report the total amount received during the relevant reporting period.
Total DoE Income	Automatically calculated from the pre-populated DoE funding amounts.
Total Non-DoE Income	Automatically calculated from the amounts entered by your service.

2.3 Fee Relief Payment

The Fee Relief Payment must be used to reduce the cost of early childhood education for eligible children through fee pass-through to families in accordance with the 2025 Mobile Preschool Funding Program Guidelines.

For 2025, the Fee Relief Payment is calculated based on each eligible child's annual hours of enrolment, with funding of up to $4,347 available for children enrolled for 600 hours or more per year.

Providers must retain family statements, invoices or other financial records demonstrating that the Start Strong Fee Relief was applied to reduce each eligible family's fees. The fee reduction must be clearly identified as NSW Government Fee Relief.

2.3.1 Reserved Fee Relief

Reserved Fee Relief Funds arise where Fee Relief funding has been allocated to the service but has not yet been claimed by an eligible child. This may occur where enrolments have decreased, a child is receiving Fee Relief at another service, or a family has not submitted the required Declaration and Consent Form.

Reserved Fee Relief Funds must be quarantined and cannot be used until an eligible child nominates the service to receive Fee Relief.

Reserved Fee Relief must be reported in the Financial Accountability Statement. Any reported Reserved Fee Relief at the end of the reporting period must be returned to the department unless otherwise permitted under the Funding Agreement and Program Guidelines.

Fee Relief Item	How to Report
Reserved Fee Relief Funds	Enter the Reserved Fee Relief Amount calculated from your CCMS. If you do not use a CCMS, refer to Appendix 3.1 – Calculating Reserved Fee Relief. Reserved Fee Relief must be returned to the department in accordance with the Funding Agreement Terms and Conditions and relevant program guidelines.
Fee Relief Funds (after Reserved Fee Relief Funds)	This field automatically calculates the Fee Relief funding available after Reserved Fee Relief has been deducted.

2.3.2 Fee Relief Expenditure

Report Fee Relief expenditure in the order specified in the 2025 Mobile Preschool Funding Program Guidelines.

Providers must retain sufficient records to demonstrate that Fee Relief funding was used in accordance with the Program Guidelines. Supporting documentation may include family statements or invoices showing weekly fee reductions, transaction reports from the service's fee management system, enrolment and attendance records, signed Declaration and Consent Forms for eligible children and accounting records supporting any eligible operating expenses funded through surplus Fee Relief.

Fee Relief Item	How to Report
First, Fee Relief applied to reduce fees for eligible children	Report the total amount of Fee Relief Payment applied to reduce fees for eligible children through fee pass-through to families during the 2025 calendar year.
Secondly, Remaining Fee Relief used to cover additional charges for eligible children	Report the amount of surplus Fee Relief used to reduce or cover additional charges for families receiving Fee Relief, such as enrolment or administration fees, resource fees, excursions or incursions, and building or garden maintenance charges.
Thirdly, Remaining Fee Relief used to:	
a. Reduce the cost of enrolment above 600 hours; or	Report the amount of surplus Fee Relief used to reduce fees for enrolment above 600 hours during the 2025 calendar year (for example, third-day fees).
b. Reduce fees for children not accessing Fee Relief; or	Report the amount of surplus Fee Relief used to reduce the daily fees for 600 hours of enrolment for children 3 years and older not accessing Fee Relief at the service during the 2025 calendar year.
c. Eligible operating expenses	Report the amount of surplus Fee Relief used for eligible operating expenses in accordance with the Program Payment spending rules during the 2025 calendar year. This amount will automatically populate Section 2.3.3 – Fee Relief Payment Allocated to Eligible Operating Expenses.
Fee Relief Expenditure	Automatically calculated as the total of all reported eligible Fee Relief expenditure.
Fee Relief Balance	Automatically calculated as: Fee Relief Funds (after Reserved Fee Relief Funds) minus Fee Relief Expenditure. Balance of unspent funds must be returned to the department in accordance with the Funding Agreement Terms and Conditions and relevant program guidelines.

2.3.3 Fee Relief Payment Allocated to Eligible Operating Expenses

Complete this section only where surplus Fee Relief funding has been reported under Eligible operating expenses Item 3(c) in Section 2.3.2. This section records how surplus Fee Relief funding was spent on eligible operating expenses in accordance with the Program Payment spending rules.

Providers must retain family statements, invoices or other financial records demonstrating that the Start Strong Fee Relief was applied to reduce each eligible family's fees. The fee reduction must be clearly identified as NSW Government Fee Relief.

Fee Relief Item	How to Report
Fee Relief Payment allocated to eligible operating expenses	Automatically populated from the amount reported under Item 3(c) in Section 2.3.2.
Expenditure	Providers must specify how the Fee Relief funding was spent by entering a brief description of the eligible operating expenses. Expenditure must comply with the Program Payment spending rules outlined in the 2025 Mobile Preschool Funding Program Guidelines and must have been incurred during the 2025 calendar year.
Balance	Automatically calculated as: Fee Relief Payment allocated to eligible operating expenses minus Expenditure. Balance of unspent funds must be returned to the department in accordance with the Funding Agreement Terms and Conditions and relevant program guidelines.

2.3.4 Fee Relief Surplus

The Fee Relief Surplus is automatically calculated using the information reported throughout the Financial Accountability Statement. It represents Fee Relief funding that has not been fully acquitted through eligible expenditure during the 2025 reporting period.

Fee Relief Item	Description
Reserved Fee Relief Funds	Automatically populated from the amount reported in Section 2.3.1 Reserved Fee Relief.
Fee Relief Balance	Automatically populated from the amount reported in Section 2.3.2 Fee Relief Expenditure.
Balance of Fee Relief Payment Allocated to Eligible Operating Expenses	Automatically populated from the amount reported in Section 2.3.3 Fee Relief Payment Allocated to Eligible Operating Expenses.
Fee Relief Surplus	Automatically calculated as: Reserved Fee Relief Funds + Fee Relief Balance + Balance of Fee Relief Payment Allocated to Eligible Operating Expenses Balance.

Important: The Fee Relief Surplus is calculated from the information reported by the provider in the Financial Accountability Statement. Providers should ensure all reported amounts are accurate before submitting the statement. Any Fee Relief funding surplus balance unspent at the end of the reporting period must be returned to the department in accordance with the Funding Agreement Terms and Conditions and the 2025 Mobile Preschool Funding Program Guidelines.

2.4 Program Payment

The Program Payment must be spent in accordance with the 2025 Mobile Preschool Funding Program Guidelines and the Funding Agreement Terms and Conditions.

In this section of the Financial Accountability Statement, report how the 2025 Program Payment was spent during the 2025 calendar year (1 January to 31 December 2025) reporting period.

Only include expenditure that:

- was incurred by the funded mobile preschool service;
- relates to the 2025 calendar year;
- was funded from the 2025 Program Payment or an approved surplus carried forward from a previous reporting period, where applicable; and
- is allowable under the 2025 Mobile Preschool Funding Program Guidelines.

Providers must retain sufficient financial records and supporting documentation to demonstrate that expenditure was incurred in accordance with the Funding Agreement Terms and Conditions and the 2025 Mobile Preschool Funding Program Guidelines. Supporting documentation must be made available to the department upon request.

2.4.1 Program Payment expenditure

Report expenditure under the category that best reflects how the Program Payment was used.

Refer to the 2025 Mobile Preschool Funding Program Guidelines for further information on eligible operating expenses and expenditure requirements.

Category	How to Report
Salary and wages	Salary and wage costs for full-time, part-time, and casual employees engaged in delivering or supporting the operation of the funded mobile preschool service, including employee compensation payments.
Educational resources	Resources and materials that support children's learning and development, including physical resources, digital resources, educational videos, materials related to the preschool environment, community contributions, and Aboriginal and Torres Strait Islander cultural education activities.

Category	How to Report
Vehicle Costs	Any usage or maintenance costs for the vehicle/s used in delivering a service's mobile preschool program.
Other operating costs	Operating expenses necessary to deliver the preschool program, including rent or licence costs, maintenance, cleaning facility upgrades, language or cultural programs, utilities, technology, software and associated training, accounting and audit expenses, professional development and activities that improve or maintain the service's rating against the National Quality Standard.
Total Program Payment Expenditure	Automatically calculated as the total of all reported eligible Program Payment expenditure.
Program Payment Balance	Automatically calculated as the Program Payment received minus the Total Program Payment Expenditure reported. Balance of unspent funds must be returned to the department in accordance with the Funding Agreement Terms and Conditions and relevant program guidelines.

2.4.2 Ineligible expenditure

Do not report:

- Fee Relief Payment expenditure;
- Expenditure funded through another NSW Government or Commonwealth funding program;
- Expenditure incurred outside the 2025 reporting period; or
- Expenditure that is not allowable under the 2025 Mobile Preschool Funding Program Guidelines.

2.4.3 Approved surplus carried forward from prior years

This section applies only where the department approved a Program Payment surplus to be carried forward from a previous Financial Accountability Statement. This field is automatically pre-populated where applicable.

Category	How to Report
Approved Surplus carried forward from prior years' Financial Accountability Statement (Opening Balance)	Automatically pre-populated where an approved Program Payment surplus has been carried forward from a previous Financial Accountability Statement.
Expenditure	Report how the approved surplus was spent include a brief description of the expenditure. Only report expenditure that complies with the Program Payment spending rules in the Mobile Preschool Program Guidelines.
Balance	Automatically calculated as the Approved Surplus carried forward from prior years' Financial Accountability Statement (Opening Balance) minus reported expenditure. Balance of unspent funds must be returned to the department in accordance with the Funding Agreement Terms and Conditions and relevant program guidelines.

2.4.4 Surplus Thresholds

Item	Description
2025 Eligible Retention Threshold (10% or $30,000, whichever is higher) **(2025 PROGRAM PAYMENT ONLY)**	This section is automatically populated based on the annual 2025 Program Payment only.

Providers must select one of the following options:

a. Return the surplus to the department; or
b. Carry the surplus thresholds forward into the next reporting period and expend the funds in accordance with Sections 4.1 and 4.2 of the 2025 Mobile Preschool Funding Program Guidelines. The amount carried forward will automatically reduce the Program Payment Balance reported in the Program Surplus section.

Above 10% or $30 000 of the annual 2025 Mobile Preschool Funding Program Payment funding (whichever is higher). Providers can:

a. Return the surplus to the department; or
b. Apply to retain the surplus above the threshold due to an operational need. Providers seeking to retain surplus above the threshold must submit a surplus retention request to the department outlining the operational need. Contact the department to obtain the surplus retention request form.

2.4.5 Program Payment Surplus

The Program Surplus section is automatically calculated based on the information reported throughout the Financial Accountability Statement.

Category	How to Report
Remaining Program Payment Balance	Automatically Calculating: 1- If provider ticked “Return the surplus” the figures will automatically pre-filled from Program Payment Balance 2- If Provider ticked “Carry surplus over”, the figures will automatically be calculating Program Payment Balance mines Surplus Threshold
Carry forward Surplus Balance	Automatically populated from the amount reported in Section 2.4.3 – Approved Surplus carried forward from prior years.
Program Surplus	Automatically calculated as the sum of Program Payment Balance and Carry forward Surplus Balance. Balance of unspent funds must be returned to the department in accordance with the Funding Agreement Terms and Conditions and relevant program guidelines.

Important: Any Program Payment surplus balance that has not been approved for retention or carry forward must be returned to the department in accordance with the Funding Agreement Terms and Conditions and the 2025 Mobile Preschool Funding Program Guidelines.

2.5 Additional Information, Surplus Overview and Declaration

Use this section to provide any additional information that supports the figures reported in your Financial Accountability Statement.

The Additional Information fields relating to surplus funds and how the funding was spent are mandatory. If you have no additional information to provide, please enter ‘N/A’.

The Surplus overview is automatically calculated based on the information reported throughout the Financial Accountability Statement.

Item	Description
Fee Relief Surplus	Automatically populated from the Fee Relief Balance calculated in Part 1: Fee Relief Surplus.
Program Surplus	Automatically populated from the Program Payment Balance calculated in Part 2: Program Payment Surplus.

Total Balance Surplus	Automatically calculated as the sum of Fee Relief Surplus and Program Surplus.

Important: The Total Balance (Surplus) is calculated based on the information reported by the provider in the Financial Accountability Statement. Any surplus balance unspent funding remaining at the end of the reporting period must be returned to the department in accordance with the Funding Agreement Terms and Conditions and the 2025 Mobile Preschool Funding Program Guidelines.

2.6 Certification and Provider Accountability

By submitting the Financial Accountability Statement, the Approved Funded Provider is confirming that the information provided is true and correct, funds have been spent in line with the Funding Agreement Terms and Conditions and Program Guidelines and supporting documentation has been retained.

The department may undertake an audit or funding compliance review and may request supporting documentation. Providers should ensure that each amount reported can be traced back to source records and that the use of funds aligns with the relevant spending rules.

2.7 Financial Attachments

Financial reporting requirements depend on whether the service provider is classified as a Tier 1 or Tier 2 association under NSW Fair Trading requirements.

Providers registered with the Australian Charities and Not-for-profits Commission (ACNC) must also comply with these requirements where applicable.

More information about Tier 1 and Tier 2 associations is available on the NSW Fair Trading website.

3 Appendices

3.1 Calculate the Reserved Fee Relief Amount

This section provides a simple method for calculating Reserved Fee Relief for services that do not use Fee Relief software. If your service uses Fee Relief software, you may be able to obtain this amount directly from your software reports.

Fee Relief Payment Example

If your service was funded for 10 eligible children, but only 8 children accessed Fee Relief during 2025, the funding for the remaining 2 children must be reported as Reserved Fee Relief.

Calculation:

2 x $4,347 = $8,694 Reserved Fee Relief

Any Reserved Fee Relief reported in the Financial Accountability Statement must be returned to the department in accordance with the Funding Agreement and the 2025 mobile Preschool Funding Program Guidelines.

For funding calculation details, please refer to Appendix 1: Calculation and payment of funding.

2025 Fee Relief Adjustment Payments

If your service received a 2025 Fee Relief top-up payment in 2026, this amount has already been included in the total Fee Relief funding displayed in your 2025 Financial Accountability Statement. Expenditure relating to this payment should be reported in the 2025 Financial Accountability Statement, as it relates to the 2025 program year (1 January – 31 December 2025).

The Financial Accountability Statement is not used to determine eligibility for Fee Relief adjustments or top-up payments. These payments are administered through a separate 2025 Mobile Preschool Funding Program Fee Relief top-up process, which has now been finalised.

The 2025 Fee Relief top-up process opened on 16 February 2026 and closed on 1 March 2026. Providers were notified through sector communications and direct email from ecec.funding@det.nsw.edu.au.

Information about this process is available on the 2026 Understanding fee relief webpage.

3.2 Common Errors to Avoid

Avoid the following common errors when completing your Financial Accountability Statement:

- reporting Fee Relief Payments as Program Payment expenditure;
- including expenditure that is not allowable under the 2025 Mobile Preschool Funding Program Guidelines;
- including GST where amounts must be reported excluding GST;
- reporting expenditure outside the 2025 reporting period;
- reporting amounts that cannot be supported by financial records;
- reporting the wrong surplus amount or failing to report unspent funding when you have a surplus; or
- the same expenditure must not be reported against more than one funding stream or funding program.