

Chapter 3

The ECE Funding Subsidy

Overview

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.

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.

Higher funding rates

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

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

Section 3-A

Information for all services

Overview

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

In this section This section contains the following topics:

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

3-A-1 Funding eligibility

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.

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.

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.

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.
-

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.

3-A-1 Funding eligibility, continued

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 – Te Aho o Te Kura Pounamu - Correspondence School (Te Kura)

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).

3-A-2 Funding conditions

Introduction Funding for all services is calculated using ‘Funded Child Hours’ (FCHs).

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.

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.

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

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

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 – 11.00 am	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
OR				
Shane	8.00am – 5.00pm	absent	0	0
Aroha	9.00am – 3.00pm	9.00am – 3.00pm	6	6

3-A-2 Funding conditions, continued

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

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 of Education (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).

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).

3-A-2 Funding conditions, continued

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.

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.

Section 3B

Teacher-led services

Overview

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

Types of teacher-led services include:

- education and care services
- kindergartens
- hospital-based 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 services and 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.

Funding Variables

Funding for each teacher-led service depends on:

- the service type (education and care service, kindergarten, 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)
- whether the service attests to paying their certificated teachers at or above certain minimum salary steps, not applicable for kindergartens or home-based services (see Section 3-B-2 for further information)
- the age of children attending the service
- whether the service is offering 20 Hours ECE.

In this section

This section contains the following topics:

Title	Section
The link between teacher certification and funding	3-B-1
Education and care services	3-B-2
Kindergartens	3-B-2a
Hospital-based services	3-B-3
Home-based ECE services	3-B-4

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

Introduction	There are teacher certification requirements for education and care services, hospital-based services and kindergartens.
Certificated teachers	For funding purposes, 'certificated teachers' <u>must have</u> • 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.
Becoming certificated	Apply to the Teaching Council to become a certificated teacher.
Equivalent qualifications	A list of approved NZ teaching qualifications is available on the Education Workforce website.
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 the Teaching Council has confirmed their application for certification renewal has been received. 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 of Education (the Ministry) will recover any associated funding. The regulations require all services to have a person responsible available to support educators for all hour's 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.
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.

3-B-2 Education and care services

Introduction

This section explains:

- how the ECE Funding Subsidy for education and care services is calculated
 - the minimum salary scale for certificated teachers employed in education and care services
 - the minimum salary scale for certificated teachers employed in a management position in education and care services
 - funding conditions related to the attestation of certificated teacher salaries for education and care services
 - 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.
-

Education and care services

Education and care services are teacher-led and centre-based, and are often referred to by a range of other descriptions including early learning centres, crèches, aoga amata, and childcare centres.

This includes Māori and Pacific immersion and bilingual services, Puna Reo, Reo Rua education and care, Leo o Fanau Moana immersion and Leo o Fanau Moana bilingual.

Kindergartens

Kindergartens, which are teacher-led centre-based services controlled by a kindergarten association [see Glossary], are treated differently for funding purposes.

Kindergarten funding is calculated using the same variables as education and care services, with the exception of the Attestation of Certificated Teachers' Salaries. Kindergartens must keep the same records as education and care services. There is a separate funding rate for kindergartens [See Appendix 1].

See **Section 3-B-2a** for funding conditions related to kindergartens.

3-B-2 Education and care services, continued

Funding rates All-day and sessional education and care services each have four sets of funding rates.

Base Funding Rates – the set of funding rates available to education and care and hospital-based services who pay all employed certificated teachers at least Step 1 of the Base salary scale described in Appendix 4.

Parity Funding Rates – a higher set of funding rates available to education and care and hospital-based services who pay all employed certificated teachers according to Parity Salary Scale Steps 1 to 6 of the described in Appendix 4.

Extended Parity Funding Rates – a higher set of funding rates available to education and care and hospital-based services who pay all employed certificated teachers according to the Extended Salary Scale Steps 1 to 11 and the management step described in Appendix 4.

Full Parity Funding Rates – a higher set of funding rates available to education and care and hospital-based services who pay all employed certificated teachers according to the Full Parity Salary Scale Steps 1 to 11 and the management steps described in Appendix 4.

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

3-B-2 Education and care services, continued

Attestation of certificated teachers' salaries

Higher funding rates are available to education and care and hospital-based services who attest to paying all employed certificated teachers at least the amounts described in the salary scale in the next sub section.

Base Funding Rates are available to services who pay at least Base Salary Scale (Step 1)

Parity Funding Rates are available to services who pay at least Parity Salary Scale (Step 1 to 6)

Extended Parity Funding Rates are available to services who pay at least Extended Parity Salary Scale (Partial Step 1 – 11 + Partial Management Step)

Full Parity Funding Rates are available to services who pay at least Full Parity Salary Scale (Full Step 1-11 + Full Management Steps)

Education and care or hospital-based services who attest to paying all employed certificated teachers at or above Step 1 of the salary scale described in this section will have their funding band determined by the number of 'Certificated Teacher Hours' a service has as a proportion of the total number of regulated (ratio) staff hours.

An education and care service or hospital-based service who does not attest to paying all employed certificated teachers at least the amount specified at Step 1 of the salary scale described in this section will be funded at the 0 – 24% base funding rate.

Please note:

See **Determining a teachers initial salary scale** for detail of changes to requirements from 1 July 2025 – 30 June 2027 for newly certificated teachers and certificated teachers that are new to working in the New Zealand ECE sector.

See **Minimum Salary Scales for Certificated Teachers** and see **Chapter 9-6 Attestation of Certificated Teachers'** for more detail on the 2-year moratorium from 1 July 2025 – 30 June 2027.

3-B-2 Education and care services, continued

Minimum Salary Scale for Certificated Teachers'

Higher funding rates are available to education and care services, who pay all employed certificated teachers service at or above certain minimum salary steps.

Appendix 4 contains the salary scales for Education and Care and Hospital- based services, including minimum salary scales from 1 January 2023 as well as the updates that will be available from 1 November 2023.

The following four salary scales should be used by services with regard to the minimum salary amounts from 1 November 2023:

- Base Salary Scale (Step 1)
- Parity Salary Scale (Step 1-6)
- Extended Parity (Partial Step 1 - 11 + Partial Management Step)
- Full Parity (Full Step 1-11 + Full Management Steps)

By paying at least the salary amounts specified in these four salary scales to all employed certificated teachers, Education and Care and Hospital-based services are eligible for higher funding rates. Please note the updated names for the salary scales and the addition of the Full Parity Salary Scale.

Please note:

Following the July 2025 funding period, a two-year moratorium on services who have currently attested to paying permanently employed certificated teachers at Parity or Extended Parity salary scale will take effect. These services will not be able to attest to paying higher salary scales after the July 2025 funding payment, for a period of two years.

See **Chapter 9-6 Attestation of certificated teachers' salaries** for further details on the moratorium, including the restrictions and exceptions.

Minimum Salary Scale for Management Positions

Higher funding rates are available to education and care services, who pay all certificated teachers employed in a Management Position at or above the management salary step.

Appendix 4 contains the salary scales for Education and Care and Hospital- based services, including minimum salary scales from 1 January 2023 as well as updates that will be available from 1 November 2023 including:

Extended Parity Management Salary Scale

- Extended Parity Funding Rates are available to services who pay at least the Partial Management Step of the Extended Parity Salary Scale.

Full Parity Salary Scale

- Full Parity Funding Rates are available to services who pay at least the Full Management Steps of the Full Parity Salary Scale.

Certificated teachers who are appointed to a Management Position will enter the salary scale on the management salary step.

3-B-2 Education and care services, continued

All Employed	From 1 October 2024, the term all employed, in relation to the Minimum Salary Scale for Certificated Teachers, means all certificated teachers who are permanently employed either on a part-time or full-time basis to work in a teaching or management role in the service (i.e., they are working for hire or reward under a contract of service). The term excludes teachers who are fixed term or casual employees or teachers employed by a third party and used by services through a contract with the third party.
Management Position	A “management position”, in relation to Minimum Salary Scale for Management Positions, means all certificated teachers who are employed to work in one of the three following positions in an education and care service: • K2 - employed to be in charge of a service, and who is not a K3 or K4 employee • K3 - employed to carry out professional support, guidance, and administrative roles, and responsible for the management of K2 employees, under delegation from their employer • K4 - employed to be responsible for the management of K3 employees An example of an education and care role that typically may be considered a K2 position is a ‘centre manager’. Employees who are employed with some leadership or management responsibilities but are not employed in any of the three above management positions, are not considered to hold a management position. Examples of education and care roles that typically may not be a management position include: assistant manager, second-in-charge, and other teachers with leadership responsibilities but are not in charge of the service. These employees excluded from K2, K3, and K4 must still be paid at least base teacher salaries according to the certificated teachers’ minimum salary scale. Management positions may be held by: • permanent full or part-time managers • relief managers (i.e., short term, long term or employed by an agency), or • fixed-term contractors (i.e., if a contract of service is in place).
Salaries Reflect Base Pay	The salary scales shown reflect the base salary for an employed certificated teacher. Bonuses, non-cash, or in-kind benefits cannot be counted towards the minimum salary requirements. Matters regarding remuneration over and above base salary are to be discussed between the teacher and their employer.

3-B-2 Education and care services, continued

Minimum Salary Steps and Employer KiwiSaver Contributions

A service cannot count employer KiwiSaver contributions towards the minimum salary requirement if the service attests to paying all employed certificated teachers according to Parity, Extended Parity and Full Parity Salary scales.

If only attesting to paying all employed certificated teachers at least the amount described at Step 1 of the salary scale, a service may count employer KiwiSaver contributions towards the minimum salary requirement, provided it has been agreed to by the teacher and their employer.

Determining a teacher's initial salary Step

A teacher's initial salary step should be determined by:

- their applicable qualification group, and
- any service recognised for salary purposes, and
- any previous relevant work experience

It is up to a teacher to provide evidence, to the satisfaction of their employer, of any factors used to determine their initial salary step.

The initial salary step for a certificated teacher appointed to a Management Position will be the K2, K3, K4 step on the Minimum Salary Scale for Management Positions.

Any dispute regarding the recognition of a teacher's qualification group, recognised service or previous relevant work experience is an employment relation matter. Such matters are to be resolved by the teacher and their employer. The Ministry of Education (the Ministry) will not intervene in employment matters.

Please note:

From 1 July 2025 until 30 June 2027, education and care (including hospital-based) services that have opted into the pay parity scheme will be able to determine the initial salary step for newly certificated teachers and certificated teachers who are new to working in the New Zealand ECE sector (e.g. a primary school teacher with no prior experience in ECE).

These services are required to pay at least step one of the minimum salary scales but will no longer need to take into account higher qualification groups, previous relevant work experience, and recognised service when determining the initial salary step for the teachers described above.

See **Glossary** for the definition of new certificated teacher.

3-B-2 Education and care services, continued

Qualification Groups

For salary purposes, New Zealand qualifications that are registered on the New Zealand Qualifications Framework (NZQF) must be recognised.

Overseas qualifications must be assessed by the New Zealand Qualifications Authority (NZQA) as comparable to the nearest New Zealand equivalent qualifications.

Teachers are to be assessed on the highest qualification held.

Please note: See **Determining a teachers initial salary scale** for more detail of changes to requirements from 1 July 2025 – 30 June 2027 for newly certificated teachers and certificated teachers that are new to working in the New Zealand ECE sector.

P1, P2 and P3 for teachers who hold a current practising certificate issued by the Teaching Council of Aotearoa New Zealand but no subject or specialist qualification at level 7 or above on the NZQF, or equivalent overseas teaching qualifications recognised by the NZQA.

This group includes teachers who have obtained their practising certificate via the Teaching Council's discretionary pathway process, provided they have received an ECE or Primary endorsement from the Council.

P3+ for teachers who hold a current practising certificate issued by the Teaching Council of Aotearoa New Zealand and:

- a subject or specialist level 7 qualification on the NZQF (i.e. not an initial teacher education qualification) which can be a Diploma (excluding a National Diploma), Graduate Diploma or Degree; or
- an honours degree of teaching; or
- equivalent overseas qualifications assessed by the NZQA or an overseas qualification where NZQA has assessed that the qualification has level 7 (graduate) study in a subject or specialist area(s) i.e. any area of study that is not initial teacher education.

P4 for teachers who hold a current practising certificate issued by the Teaching Council of Aotearoa New Zealand and:

- a subject or specialist level 8 qualification on the NZQF which can be an honours degree or a Post Graduate Diploma; or
- two subject or specialist level 7 qualifications on the NZQF (as listed above); or
- a masters degree of teaching; or
- equivalent overseas qualifications assessed by the NZQA.

P5 for teachers who hold a current practising certificate issued by the Teaching Council of Aotearoa New Zealand and:

- a subject or specialist level 9 qualification on the NZQF - masters or doctorate; or
- equivalent overseas qualifications assessed by the NZQA.

3-B-2 Education and care services, continued

Recognised Service

When determining a teacher's initial salary step recognised service means any hours of service within New Zealand as:

- a trained early childhood teacher in a teaching capacity in a licensed early childhood centre or the Early Childhood Service of Te Aho o Te Kura Pounamu (The Correspondence School)
- a Head or Senior Teacher in a kindergarten
- a qualified certificated teacher employed in a teaching position within a New Zealand state or state integrated school (including Kaupapa Māori education)
- a qualified certificated relieving teacher in a teaching position in a licensed early childhood centre or a state or state integrated school (including Kaupapa Māori)
- a qualified certificated teacher employed in a management position in a licensed early childhood centre.

Any service should be recognised in full when determining a teacher's initial salary step.

A teacher who takes a position in a lower salary scale shall receive credit in that scale for service in any higher scale.

Please note:

See **Determining a teachers initial salary scale** for more detail of changes to requirements from 1 July 2025 – 30 June 2027 for newly certificated teachers and certificated teachers that are new to working in the New Zealand ECE sector.

3-B-2 Education and care services, continued

Previous Relevant Work Experience

When determining a teacher's initial salary step previous relevant paid work experience means professional employment using knowledge of the education service, and/or teaching skills including:

- Voluntary Service Abroad - providing service was in a teaching position while the teacher held a teaching certificate
- Teacher education lecturers and community education tutors - providing service in a teaching position while the teacher held a teaching certificate
- Kaiarahi i te Reo
- Teacher Aides/Kaiawhina
- Public sector employment with education focus, e.g., Ministry of Education, Early Childhood Development or other Crown Education Agencies
- Education officer in Government and non-Government organisations
- Learning Support
- Social worker employed by DSW or Board of Trustees
- Professional officer of NZEI Te Riu Roa/PPTA/TTANZ
- Librarian
- Museum, Art Gallery, Zoo education officers
- Untrained employees in teaching positions in licensed early childhood education centres including kindergartens and nga kōhanga reo
- Family day care co-ordinators in licensed home-based early childhood education services.

Any previous relevant work experience that has occurred within the past 10 years should be credited as half-service up to a maximum of two steps.

Any previous relevant work experience that has occurred more than 10 years ago should not be credited towards a teacher's initial salary step.

Half-credit means that each hour worked in the relevant role should be counted as half an hour of work for salary purposes.

Please note:

See **Determining a teachers initial salary scale** for more detail of changes to requirements from 1 July 2025 – 30 June 2027 for newly certificated teachers and certificated teachers that are new to working in the New Zealand ECE sector.

3-B-2 Education and care services, continued

Salary Progression

An employed certificated teacher should progress one salary step:

- following the completion of 2080 hours of work, and
- the teacher is assessed as meeting the applicable Teaching Council of Aotearoa New Zealand's Standards | Ngā Paerawa for the purposes of certification.

Where a teacher has been assessed as not meeting the appropriate Standards for their category of practising certificate, salary progression may be deferred. For each teacher to progress to their next step they will need to demonstrate that they meet the appropriate professional Standards.

Progression of certificated staff through the salary steps described in this section is only a required funding condition while a service attests to meeting the requirements of the full salary scale. If a service chooses not to attest, at any point, the condition does not apply. However, legal agreements that specify salary progression may still apply (e.g. employment contracts).

Salary Progression: Improved Qualifications

Teachers who improve their relevant qualification(s), where their current salary rate is lower than the entry step for the new (improved) relevant qualification group, should be placed on the higher applicable entry step from the effective date of improving their relevant qualification(s).

The effective date of a movement to a higher group following an improvement of qualification(s) is:

- the commencing date of the first term of the following year – when qualifications are improved at the end of the academic year; or
- the date of official results – where qualifications are improved during an academic year.

Hours of Work

Hours of work relates to the total hours required for a teacher to properly fulfil the duties and responsibilities connected with their employment. This will include, rostered hours, non-contact hours, staff meetings, paid professional learning and development and any paid leave.

3-B-2 Education and care services, continued

Split Roles

Where a certificated teacher is employed part-time in a teaching role and part-time in a non-teaching role, the service provider must pay the certificated teacher at least the relevant salary amount on the applicable Minimum Salary Scale for Certificated Teachers when they are employed in a teaching role.

Where a certificated teacher, employed in a non-teaching role, engages in a teaching role regularly (for example to cover breaks), they should be paid at least the relevant salary amount on the Minimum Salary Scales for Certificated Teachers for all hours they are engaged in a teaching role.

All certificated teachers employed part time in a management position and part time in a teaching role, must be paid at least the applicable management salary amount on the relevant Minimum Salary Scale for Management Positions, for all hours they work in their management position, and at least the applicable salary amount on the relevant Minimum Salary Scale for Certificated Teachers when they are employed in a teaching role.

Hours that Count

From 1 October 2024

Hours that count towards an initial salary step

Certificated teachers permanently employed in a teaching role or management position [as per the 'all employed teacher definition'], must be paid at least the applicable salary amounts on the Minimum Salary Scales for Certificated Teachers, according to their qualifications, recognised service and previous relevant work experience for all employed hours. This includes rostered hours, non-contact, staff meetings, paid professional learning and development.

All statutory leave (such as paid sick leave, annual leave and bereavement leave) counts toward the teacher's total hours.

Certificated teacher's hours worked as a non-permanently employed teacher should be counted towards a teacher's recognised service hour count.

Hours that count towards salary progression

A teacher becomes eligible to move up a pay step when they have completed 2,080 hours of work.

There is no requirement that the continuous service in a teaching role is at one service.

3-B-2 Education and care services, continued

Attestation Period

When completing the Attestation of Certificated Teachers' Salaries section of the RS7 return, a service is confirming what funding conditions they have met for the RS7 return period.

Funding period	Attestation Period
March	October – January
July	February – May
November	June - September

A service's funding rate will be adjusted if they are found to have not met the necessary funding conditions for the entire funding period. Any funding recoveries resulting from this change in funding rates will be made during the next funding payment.

For information on how to complete the Attestation of Certificated Teachers' Salaries for the RS7 return see Section 9-6.

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/

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.

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**.

3-B-2 Education and care services, continued

'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

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.

Staff Record requirements

Education and care services **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 80 discretionary hours for education and care and hospital-based services, and kindergartens).
- the **total actual** hours worked each day by Other Teachers who were counted towards regulated (ratio) staff requirements.

3-B-2 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	Section
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 Education and care services, continued

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.

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 **80 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.

Education and care 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 80 hours during the funding period.

Centres may choose which hours these apply to – they do not have to apply to these 80 hours.

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 discretionary hours have been used, then no submission is required.

Discretionary Hours Reporting

Every service that uses discretionary hours during the current funding period, must submit a record of the total number of discretionary hours used.

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.

Discretionary Hours Report [PDF]

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

3-B-2 Education and care services, continued

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.

Discretionary hours: record keeping

On 1 October 2024, this section was removed.

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.

Staff Record Template

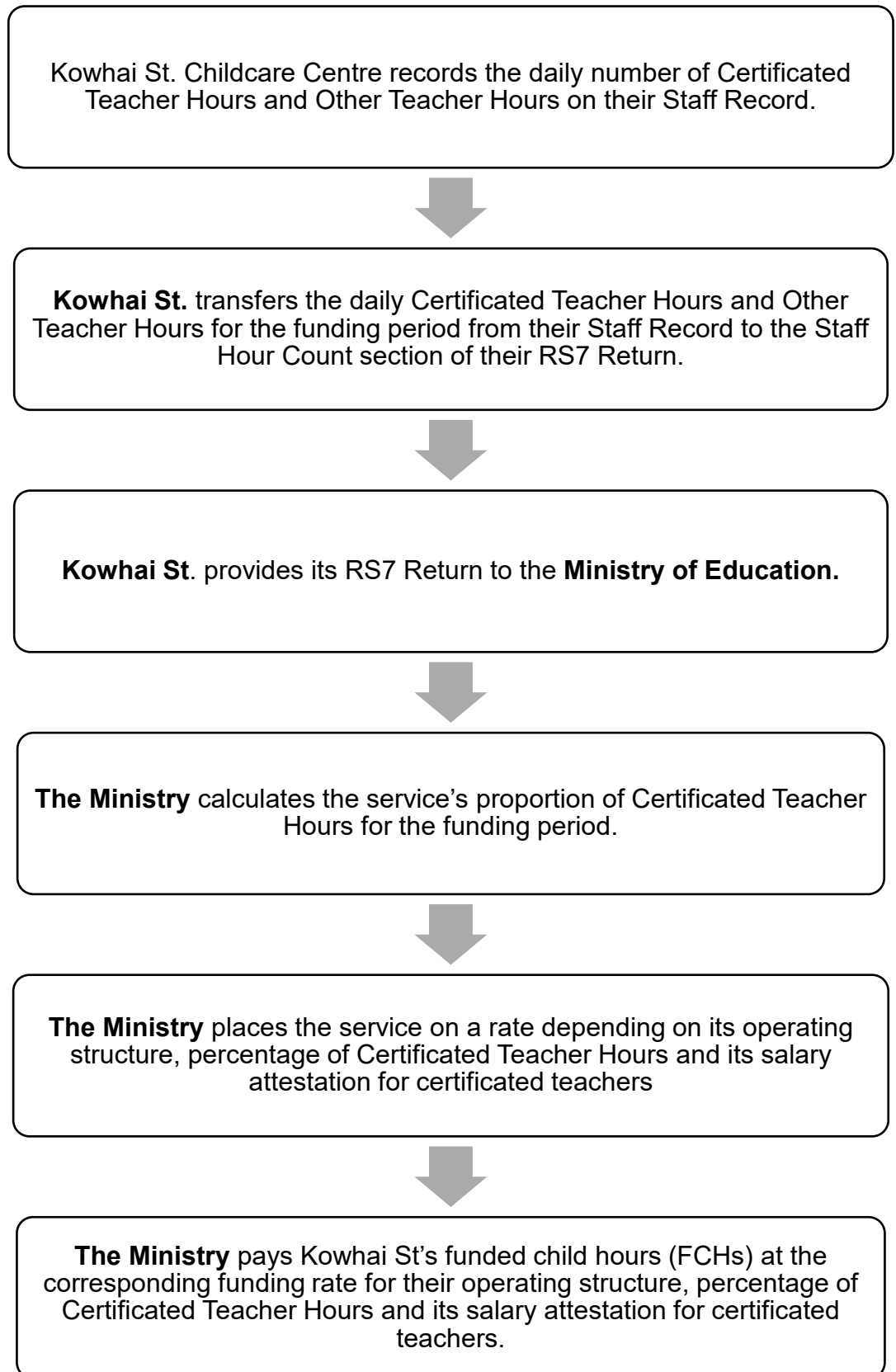
A sample Staff Record is provided in Appendix 2.

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.

3-B-2 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 Education and care services, continued

Base Salary Scale

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. Kowhai Street attests that all of their employed certificated teachers are being paid at least the amount specified at Step 1
3. The Ministry calculates that the percentage of Certificated Teacher Hours for June - September for Kowhai Street Childcare Centre was 67%.
4. Kowhai Street is placed on the 50-79% base funding rate.
5. Kowhai Street's wash-up funding for June, July, August and September is paid at the 50-79% base funding rate.
6. Kowhai Street's advance funding for November, December, January and February is paid at the 50-79% base funding rate.

Parity Salary Scale

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. Kowhai Street attests that all of their employed certificated teachers are being paid at least the amount specified at Step 1 to 6.
3. The Ministry calculates that the proportion of Certificated Teacher Hours for October – January was 82%.
4. Kowhai Street's wash-up funding for October, November, December and January is paid at the 80-99% parity funding rate.
5. Kowhai Street's advance funding for March, April, May and June is paid at the 80%-99% parity funding rate.

Extended Parity Salary Scale

Example: July
funding
period

1. Kowhai Street Childcare Centre completes their July RS7 Return with their Certificated Teacher Hours and regulated (ratio) staff hours for February, March, April, and May.
2. Kowhai Street attests that all of their employed certificated teachers are being paid at least the amount specified at Step 1 to 11 + Management.
3. The Ministry calculates that the proportion of Certificated Teacher Hours for February – May was 92%.
4. Kowhai Street's wash-up funding for February, March, April, and May is paid at the 80-99% extended parity funding rate.
5. Kowhai Street's advance funding for July, August, September, October is paid at the 80%-99% extended parity funding rate.

Full Parity Salary Scale:

July Funding Period

1. Kowhai Street Childcare Centre completes their July RS7 Return with their Certificated Teacher Hours and regulated (ratio) staff hours for February, March, April, and May.
2. Kowhai Street attests that all of their employed certificated teachers are being paid at least the amount specified in Full Parity Salary Scale (Full Step 1 to 11 + Full Management Steps).
3. The Ministry calculates that the proportion of Certificated Teacher Hours for February – May was 86%.
4. Kowhai Street's wash-up funding for February, March, April, and May is paid at the 80-99% Full Parity funding rate.
5. Kowhai Street's advance funding for July, August, September, October is paid at the 80%-99% Full Parity funding rate

3-B-2 Education and care services, continued

Process for change of funding rate

Services do not need to apply for a change of funding rate. This will be automatically calculated by the Ministry when they submit their RS7 return each funding round.

Record keeping

Services must keep the following documentation:

- a copy of the current practising certificate of each certificated teacher (either the digital certificate, Teaching Council approval email, or a copy of the online register showing name and expiry date)
- copies of ECE, Primary or overseas qualifications along with NZQA assessments of the overseas qualification for all certificated teachers
- copies of the letter of registration with an ECE or primary endorsement from the New Zealand Teaching Council
- 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 the pay rate at which each permanently employed certificated teacher is paid. This must include copies of signed employment contracts, letter of appointment and letter(s) confirming changes in salaries paid to certificated teachers
- records that verify how a certificated teacher's initial and current salary was determined. This must include evidence of service recognition, previous relevant work experience, salary progression and other evidence used to determine a teacher's salary step.
- records that verify how the initial and current salary of a certificated teacher employed in a Management Position was determined.

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

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-2a Kindergartens

Funding requirements

Kindergartens, which are teacher-led centre-based services controlled by a kindergarten association [see Glossary], are treated differently for funding purposes.

Kindergartens must keep the same staff records as education and care services, with the exception of staff salary records relating to the Attestation of Certificated Teachers' Salaries

See **Section 3-B-2: Education and Care services** for information on the Staff Record requirements.

Funding Variables

Funding for kindergartens is calculated using the same variables as education and care services, with the exception of the Attestation of Certificated Teachers' Salaries.

See **Appendix 1: All-day and Sessional Kindergartens** for the funding rates table.

Discretionary hours

Kindergartens are entitled to 80 discretionary hours per funding period, when a certificated reliever is not available. The record-keeping requirements outlined in Section 3-B-2 also apply to kindergartens. This includes the obligation to submit a report to the Ministry on the discretionary hours used each funding period.

3-B-3 Hospital-based services

Introduction

Hospital-based services are teacher-led 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
- discretionary hours
- record keeping requirements for hospital-based services.

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.

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.

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.

Discretionary hours

Hospital-based services are entitled to 80 discretionary hours per funding period, when a certificated reliever is not available. The record-keeping requirements outlined in Chapter 3-B-2 also apply to hospital-based services. This includes the obligation to submit a report to the Ministry of Education (the Ministry) on the discretionary hours used each funding period.

3-B-3 Hospital-based services, continued

Record keeping requirements

Hospital-based services must keep the same staff records as education and care services and kindergartens.

The nature of hospital-based services means that many of the other 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**.

3-B-4 Home-based services

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
- funding conditions related to educator and coordinators
- record keeping requirements.

Note: Funding conditions for licensed home-based services previous to 1 January 2025 are available for reference on the ECE Funding Handbook updates webpage.

Funding rate

From 1 January 2025 there will be one funding rate for home-based ECE services, this will be the quality funding rate.

Licensed home-based services must meet the requirements specified in the Education (Early Childhood Services) Regulations 2008 and the Licensing Criteria for home-based ECE services.

From 1 January 2025, the qualification requirements for educators in every licensed home-based education and care service have been updated and are set out in the Education (Early Childhood Services) Regulations 2008, regulation 3 and Schedule 1A.

Note: Funding conditions for licensed home-based services previous to 1 January 2025 are available for reference on the ECE Funding Handbook updates page.

3-B-4 Home-based services, continued

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 Oranga Tamariki care arrangement, where the Chief Executive Officer of Oranga Tamariki is their legal guardian, and where Oranga Tamariki have referred the children and/or educator to a home-based service provider.ⁱ

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 [ECE Resourcing team](#).

ⁱ For audit purposes service providers must retain a copy of the referral letter from Oranga Tamariki to show that the care arrangement has been approved and that funding can be claimed.

3-B-4 Home-based services, continued

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.

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.

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.

Note: Where an educator is not able to provide education and care due to a non-controllable health and safety issue stemming from an infectious illness, home-based services can apply to their local Ministry office for emergency closure approval to use absence funding. If approved, then normal absence funding rules apply.

See [Chapter 7-5 Emergency Closure](#) for more information on Emergency Closures.

Educator qualification requirements

From 1 January 2025, the qualification requirements for educators in every licensed home-based education and care service have been updated and are set out in the Education (Early Childhood Services) Regulations 2008, regulations 3 and Schedule 1A.

3-B-4 Home-based services, continued

Record keeping for licensed home-based services

All home-based services must retain appropriate documentation as evidence of educator qualifications. Refer to Education (Early Childhood Services) Regulations 2008, regulation 28(1)(e).

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.

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

A record of enrolments of educators in a home-based service qualification must be kept by the service provider. This must clearly show the date of enrolment.

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

Further record keeping requirements are set out Chapter 11.

3-B-4 Home-based services, continued

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	Local services can be 'reconstituted' to make up a single service for up to two weeks if: - all parents, educators, and persons responsible associated with the affected services are given two weeks notice of the change taking place - the requirements of the Education (Early Childhood Services) Regulations 2008 are still met by the service - the total number of children in the reconstituted service does not exceed the maximum service size of 80 - persons responsible are on duty for all hours children are receiving education and care - all parents and educators that will be associated with the reconstituted service are provided with accurate contact information for the rostered persons responsible at least two weeks before the service starts operating - clear records are kept that include: - the names of rostered persons responsible - the actual times and dates each persons responsible worked - names of educators and the children for whom they provided education and care - the actual dates and times that each child was cared for over the period that the service was reconstituted.

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 persons responsible.

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

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

3-B-4 Home-based services, continued

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 the [Education Review Office](#) (ERO) for any licensing information or the [ECE Resourcing team](#) for funding 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.

In this section This chapter 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

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

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

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 the Education Review Office ([ERO](http://ERO.govt.nz)).

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**.

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

More record keeping information

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

If you are looking for.....	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-2 Quality funding rates for parent/whānau-led services

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 the relevant quality rate option(s).

Playcentres and Kōhanga Reo have different sets of requirements to meet. 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**
- evidence of training **and**
- arrival and departure times **and**
- breaks when the parent/whānau member was not on duty.

For playcentres receiving quality funding, the record will indicate which quality funding rate option was being used for each session.

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

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

Changes to on-duty adults

If a change to on-duty adults occurs and eligibility for quality funding is maintained, the service must keep a record of the change.

If a change to on-duty adults occurs, and eligibility for quality funding is not maintained, the service must notify the [ECE Resourcing team](#) using the EC11 Te Kōhanga Reo or EC11 Playcentre Form.

Parent/whānau absences

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

The Ministry of Education (the Education) 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 Te Kōhanga Reo or EC11 Playcentre 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 must document the reason why the option could not be met and keep evidence to show that the alternative option was met.
trained relievers are not available and 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 must : keep evidence of the reason for the qualified staff members absence and keep evidence of attempts to contact trained relievers e.g. email records and keep evidence to show that quality level adult:child ratios were met.
trained relievers are not available and this is the sixth day/session in the current funding period where qualified relievers have not been available	service management must immediately apply to return to standard level funding (<i>EC11 Te Kōhanga Reo or EC11 Playcentre Form</i>)
trained relievers are not available and there are not enough parents/whānau (trained or untrained) in attendance to meet the regulated adult:child ratio requirements	service management must 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 training records for 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 Te Kōhanga Reo and EC11 Playcentre 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.

For playcentres receiving quality funding, the record will indicate which quality funding rate option was being used for each session.

Records must be available for inspection by authorised Education Review Office and the Ministry 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

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 managed 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
- 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

In order to receive funding at the standard rate, playcentres must have:

- a supervision plan approved by Playcentre Aotearoa; and
- at least one person on each session who holds a qualification gazetted as meeting the Person Responsible requirements for Playcentres.

Acceptable qualifications for a person responsible are set out in a notice in the NZ Gazette. These include:

- Playcentre Sessions (course 3 of The Playcentre Diploma in Early Childhood and Adult Education)
- Playcentre Practice (course 4 of the Playcentre Diploma in Early Childhood and Adult Education)
- Playcentre in Context (course 5 of the Playcentre Diploma in Early Childhood and Adult Education)
- The Playcentre Diploma in Early Childhood and Adult Education
- A level 4 or above early childhood qualification recognised in the NZ Gazette notice as suitable for a person responsible in Playcentres
- An ECE teaching qualification recognised by the Teaching Council for the purposes of registration
- A primary teaching qualification recognised by the Teaching Council for the purposes of registration.

Please direct any questions about the qualifications for Playcentres to your Playcentre regional support team or the [ECE Resourcing team](#).

Group supervision requirements for quality funding

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

These options can also be viewed in infographics on the Playcentre Aotearoa website.

Option 1	Option 2
Supervising adults hold one of the following combinations of training: 1a: Two level 4 qualifications recognised in the NZ Gazette 1b: Two Playcentre Practice (course 4 of The Playcentre Diploma in Early Childhood and Adult Education) 1c: A level 4 qualification recognised in the NZ Gazette, and Playcentre Practice (course 4 of The Playcentre Diploma in Early Childhood and Adult Education)	Playcentres meeting the group supervision requirements for standard funding (as specified in section 3-C-3) can access quality funding if one more adult with the Playcentre Introductory Award is on duty on the session. This adult would be in addition to those required by the group supervision requirements for standard funding. So, the number of required adults on session effectively increases by one.

3-C-3 Playcentres, continued

1d: A level 5 qualification recognised in the NZ Gazette, and; Playcentre Educator Award or two Playcentre Introductory Awards	
1e: Playcentre in Context (course 5 of the Playcentre Diploma in Early Childhood and Adult Education), and; Playcentre Educator Award or two Playcentre Introductory Awards	
1f: A level 6 qualification recognised in the NZ Gazette, and; Playcentre Educator Award or two Playcentre Introductory Awards	
1g: The Playcentre Diploma in Early Childhood and Adult Education, and; Playcentre Educator Award or two Playcentre Introductory Awards	
1h: An ECE teaching qualification OR a primary teaching qualification recognised by the Teaching Council for registration purposes, and: Playcentre Educator Award or two Playcentre Introductory Awards	

Example of the use of Option 2:

If 12 children are attending, the service would require:

- 1 adult as PR
- 2 adults with PIA
- 1 more adult
- (of the supervising adults, 1 is a first aider)

Please direct any questions about the qualifications for Playcentres to your playcentre regional support team or the [ECE Resourcing team](#).

3-C-3 Playcentres, continued

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 the Education Review Office for information about the process **prior** to the session starting.

Playcentres with no person responsible

Funding **may** continue at the standard rate for playcentres who do not have a person responsible, provided the breach of qualification requirements is being managed by the Director of Regulation. This is a temporary measure (generally for up to 3 months) and will only be considered where there is a clear plan in place to fill the person responsible role.

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:

If a Playcentre...	and...	then...	using...
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 EC11 Playcentre Form.
is funded at the quality rate	can no longer meet the requirements of any of the quality options	you must apply to return to the standard funding rate	the EC11 Playcentre Form.

Funding rate changes for quality rate funding are effective from the date the EC11 Playcentre Form, with all evidence required to assess the request, is received by the Ministry.

3-C-3 Playcentres, continued

Record keeping

The table below shows the record keeping requirements for Playcentres:

If your playcentre...	You must...
is funded at the standard rate	• have enrolment records for each child and • keep attendance records to show the hours each child attended.
is funded at the quality rate	• have enrolment records for each child and • keep attendance records to show the hours each child attended plus • meet the record keeping requirements for quality funding rates (see Section 3-C-2 for further details).

3-C-4 Te kōhanga reo

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 (the Ministry) recognises the Trust Board as the guardians of kōhanga reo kaupapa and as the stewards of the kōhanga reo movement.

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 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.

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.

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.

3-C-4 Te kōhanga reo, continued

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.

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

Kōhanga reo whānau need to refer to the maramataka.

‘Kaupapa Funding’ (Funding Subsidy) rates

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

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

	Option 1
Ratio requirement – Under Twos	1:4
Ratio requirement – Two & Overs	1:6
Qualification requirements	- One person with Te Tohu Mātauranga Whakapakari Tino Rangatiratanga o Te Kōhanga Reo (Diploma) Tohu or - One person with Te Tohu Mātauranga Whakapakari Tino Rangatiratanga o Te Kōhanga Reo Te Paetahi (Degree) or - One person in the final year of Te Tohu Mātauranga Whakapakari Tino Rangatiratanga o Te Kōhanga Reo Te Paetahi (Degree) plus one other person with Attestationⁱ or - One person in the final year of the Te Tohu Mātauranga Whakapakari Tino Rangatiratanga o Te Kōhanga Reo Te Paetahi (Degree) plus one in four families undertaking training in Te Ara Tuatahi or Te Ara Tuarua.

Contact the Trust

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

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

3-C-4 Te kōhanga reo, continued

Record keeping requirements	Evidence of Te Tohu Mātauranga Whakapakari Tino Rangatiratanga o Te Kōhanga Reo (Diploma) and Te Tohu Mātauranga Whakapakari Tino Rangatiratanga o Te Kōhanga Reo Te Paetahi (Degree) 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'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 reoⁱⁱ.
Qualification information	Te Tohu Mātauranga Whakapakari Tino Rangatiratanga o Te Kōhanga Reo (Diploma)Tohu and Te Tohu Mātauranga Whakapakari Tino Rangatiratanga o Te Kōhanga Reo Te Paetahi (Degree) are the teaching qualifications recognised by the Trust Board for whānau involved in kōhanga reo. The Ministry acknowledges the right of the Trust Board to set the Te Tohu Mātauranga Whakapakari Tino Rangatiratanga o Te Kōhanga Reo (Diploma)Tohu or the Te Tohu Mātauranga Whakapakari Tino Rangatiratanga o Te Kōhanga Reo Te Paetahi (Degree) 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.
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. Te Tohu Mātauranga Whakapakari Tino Rangatiratanga o Te Kōhanga Reo (Diploma)Tohu or Te Tohu Mātauranga Whakapakari Tino Rangatiratanga o Te Kōhanga Reo Te Paetahi (Degree)). Attestation should be continued to acknowledge the skills of whānau who enrol their tamariki in kōhanga reo.

ⁱⁱ 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.

3-C-4 Te kōhanga reo, continued

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.

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.

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.**

3-C-4 Te kōhanga reo, continued

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 tiroiro anō Te Kōhanga Reo i te maramataka.

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

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

	Ara Tuatahi
Ngā ritenga e hangai ai – mō ngā tamariki i raro iho i te rua tau	Ko te 1:4
Ngā ritenga e hangai ai - mō ngā tamariki rua tau me runga ake	Ko te 1:6
Ko ngā ritenga tohu me eke	Kotahi tangata kua whiwhi i te Tohu Mātauranga Whakapakari Tino Rangatiratanga o Te Kōhanga Reo atu i tērā Kotahi tangata kua tae ki te tau mutunga o te Tohu Whakapakari me te tangata anō; kua whiwhi Tohu Whakamanaⁱⁱⁱ, atu i tērā Kotahi tangata kua tae ki te tau mutunga o te Tohu Whakapakari, tāpiri atu ki tērā, kotahi whānau i ngā whānau e whā e whakangungu ana i Te Ara Tuatahi i Te Ara Tuarua rānei

Ngā pīrangi pupuri mauhanga

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

He maramataka.

ⁱⁱⁱ 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.

3-C-4 Te kōhanga reo, continued

**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^{iv}

Mōhiohio Tohu

Ko te Tohu Whakapakari Tino Rangatiratanga o Te Kōhanga Reo 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 whakātūranga i ngā pukenga mō ngā mea o te whānau e rehita ana ia rātou tamariki ki roto i ngā Kōhanga Reo.

^{iv} Te Tāhuhu o te Mātauranga. Te mahi whai hua – He whakatinanatanganga o ngā kōrero whakapāhīa anō mō ngā mahi me ngā whainga e hiahiatia ana me ngā Ratonga kōhungahunga o Aotearoa. Whanganui-ā-tara: Te Pou Taki Kōrero, 1998, whārangi 9