

Factsheet

Early Education Service Delivery Prices project

Deloitte Access Economics is conducting research for the Early Education Service Delivery Prices project on behalf of the Australian Government Department of Education. All Approved Providers are invited to participate.

What is the SDP project?

The Australian Government has stated that it is committed to building a universal, affordable early childhood education and care (ECEC) system. The Early Education Service Delivery Prices project will provide an understanding of the true and reasonable costs of delivering safe and quality ECEC, including where these vary meaningfully by location, cohort or other attribute.

Why does this research matter?

The Early Education Service Delivery Prices project is a foundational research project. It will not determine future funding or policy settings but will provide a detailed base of evidence to inform such deliberations. Any future policy decisions or reforms to the ECEC sector will be subject to decisions of Government.

Examples of important information to be collected through this research are outlined below:

Cost of inclusion

- Additional costs associated with supporting children with a disability and other forms of additional needs.

Cost of provision in rural and remote areas

- Additional costs faced by Approved Providers as a result of the geographic attributes of the location from which their services operate (e.g. rural and remote locations).

Costs that may not be fully captured in current financial reporting

- Costs such as unpaid staff time, peppercorn lease agreements and other costs which may be only partially captured in financial accounts; or not captured at all.

Costs associated with provision by ACCOs

- Additional and/or specific costs associated with ACCOs responding to Aboriginal and Torres Strait Islander child and community needs, including through delivering culturally strong ECEC.

Costs associated with land, property and capital

- Costs borne by Approved Providers who own the land and buildings from which their services operate (under various financing arrangements) as well as costs experienced by services that operate under various forms of lease agreements.

Cost of quality indicators such as professional development and off-the-floor time.

- Financial costs of professional development (labour and non-labour) as well measures of quality indicators such as off-the-floor time for educators (beyond minimum requirements).

Who can participate?

Approved Providers with ECEC services that receive Child Care Subsidy (CCS) funding under the Family Assistance Law (FAL) are invited to participate in this research. This includes Centre Based Day Care; Outside of School Hours Care; Family Day Care; In Home Care. Given the diversity of services and unique contexts within the ECEC sector, participation by a representative range of services is critical.

The Australian Government Department of Education will email Approved Providers to invite them to participate in this research. Approved Providers will be required to opt in to participate in the data collection process, and will receive further information from Deloitte Access Economics should they choose to participate.

How can you participate?

There are several ways Approved Providers (and their services) can participate, including through a survey, the submission of existing financial documents and/or participation in detailed data collection. Participation can be in some or all aspects of the research, depending on the Approved Provider's preferences. We strongly encourage Approved Providers to consider participation in the detailed data collection component, as this will provide the greatest insights to inform this research. The research will also collect perspectives from ECEC educators and parents and carers through dedicated family and workforce surveys. This will further explore perspectives on quality, cost and value.

How will you be supported?

Approved Providers and services participating in this research will receive supports to complete the data collection process. Deloitte Access Economics will be available to field questions and offer guidance, via email or a dedicated 1800 hotline. Services participating in the detailed data collection will also be supported through a dedicated consultation with Deloitte Access Economics. These services will also have access to guidelines that provide important information to support with completing the detailed data collection tool.

A Small Provider Relief Payment is available to support small providers participating in the detailed data collection process. It is available to: Centre Based Day Care or Outside School Hours Care providers that operate up to 2 services or have up to 140 licensed places (including related entities); Family Day Care providers and educators, except those operated by state or territory governments; In Home Care providers and educators; providers that are Aboriginal Community Controlled Organisations.

What are the timelines?

The opportunity to participate will commence early May 2026. More information on timelines will be provided to Approved Providers who opt in to the research.

Access more information

For more information on the SDP project and/or how you can participate, please refer to the Australian Government Department of Education's webpage on the [Early Education Service Delivery Prices](#) project. For any project questions, please contact Deloitte Access Economics at EESDP@deloitte.com.au.