



Child care service attendance records

It is a condition of approval and continued approval for Child Care Benefit (CCB) purposes that services must comply with Family Assistance Law.

Child care service record keeping obligations are governed by section 219F of the *A New Tax System (Family Assistance) (Administration) Act 1999* and are detailed in the associated statutory rules *A New Tax System (Family Assistance) (Administration) (Child Care Benefit – Record Keeping) Rules 2006*.

A key requirement under these Rules is that approved child care services keep records of attendance, including records of absences (see Instruction sheet 4 for more information about absences).

Failure to meet these obligations is a criminal offence and may incur a penalty of up to \$6 600 for an individual and up to \$33 000 for a body corporate. Financial penalties under the civil penalty and infringement notice scheme may also be imposed (see Instruction sheet 7 for more information about the Civil Penalty and Infringement Notice Scheme). A service that does not comply with its obligations may also be sanctioned under the Act.

Child care services must ensure that:

- attendance records accurately reflect a child's attendance
- absence days and additional absence days are clearly identifiable
- attendance records are verified and signed by a child's parent/guardian where appropriate
- families are not asked to sign attendance records for days when a child wouldn't normally have been in care
- families are not asked to sign attendance records for days before a child has commenced attending care or after a child has ceased attending care.

It is also a condition for continued approval that child care services comply with applicable laws in their state or territory relating to attendance records.