

Ministry of Education

Ontario Child Care and Early Years Funding Guidelines

for Consolidated Municipal Service Managers and
District Social Services Administration Boards

Standardized Financial Report and Cost Reviews Requirements

November 2025

Table of Contents

PART 1. STANDARDIZED FINANCIAL REPORTS	3
Purpose	3
Overview	3
Reporting Requirements from Licensees	4
CMSMs/DSSABs Assessment of SFRs	17
Year-end Reconciliation	20
SFRs Submission by CMSMs/DSSABs	23
PART 2. COST REVIEWS	25
Appendix A - EFIS IDs	27
Appendix B - Data Dictionary	28
Centres	28
Agencies	29

PART 1. STANDARDIZED FINANCIAL REPORTS

Purpose

Part 1 of this document outlines Cost-Based Funding requirements for the Standardized Financial Reports (SFRs). It specifies the data and information that CMSMs/DSSABs must:

- Collect from licensees as part of the licensees' SFRs and annual attestations
- Use when reviewing the SFRs submissions from licensees
- Compile as part of the CMSMs'/DSSABs' year-end reconciliation process
- Submit to the Ministry of Education (the "ministry") as part of their annual SFRs (in a process separate from the regular EFIS annual reporting)

Overview

Per [Section 3.2 of the CWELCC Cost-Based Funding Guideline](#), at the end of each funding year, licensees must submit (and CMSMs/DSSABs must collect) annual attestations and SFRs for each eligible centre/agency.

Following year-end, licensees must submit SFRs to CMSMs/DSSABs, reporting eligible costs incurred from January to December for that year. The SFRs include a detailed breakdown of eligible costs and are essential for assessing compliance with eligibility and funding rules. The SFRs help CMSMs/DSSABs and auditors to:

- Identify costs that may not qualify for cost-based funding
- Support year-end reconciliation and calculation of overpayments for recovery

Accompanying their SFRs, licensees must submit an annual attestation signed by an officer with appropriate signing authority (that is, director or equivalent). This attestation confirms that cost-based funding has been used in accordance with its intended purpose, as outlined within the parameters provided by their respective CMSM/DSSAB.

Upon collecting the SFRs and the annual attestations from licensees, CMSMs/DSSABs must review and assess the accuracy and compliance of the reports and adjust funding as necessary.

In addition to the traditional CMSM/DSSAB-level EFIS reports, CMSMs/DSSABs must submit the data collected from licensees and the data developed during the year-end reconciliation process to the ministry. The ministry uses the data to monitor potential changes in cost structures and refine funding approaches (for example, benchmarks) in the future if needed. CMSMs'/DSSABs' data submission to the ministry (see *SFRs*

Submission by CMSMs/DSSABs section below) no later than **the first Monday in June following the end of the funding year** (for example, Monday, June 1, 2026 for 2025).

Finally, CMSMs/DSSABs may collect the information from licensees using either manual or automated systems. To support this process, the ministry has made available two Excel-based mock-up files as reference tools.

Reporting Requirements from Licensees

The data that CMSMs/DSSABs must collect from licensees for eligible centres/agencies includes:

- Basic Information
- Operational information
- Financial information
- Annual Attestation

Licensees must:

- Submit - for each eligible centre/agency - operational and financial information based on actual eligible costs incurred and base fee revenue earned from January to December, even if this period does not align with the eligible centre's/agency's fiscal year, and even if the licence was only operational or received cost-based funding for part of the funding year. If an eligible centre/agency stops receiving or terminates its child care licence, the CMSM/DSSAB is still required to perform the year-end reconciliation and collect the respective SFR and attestation for the time the eligible centre/agency received cost-based funding.
 - Such amounts should only be in respect of the care of CWELCC-eligible children during the reporting year, using a reasonable method of splitting costs as described in the Guideline.
- Keep the working papers used (to show the accounts or sub-accounts that make up a SFRs line item) and make them available to CMSM/DSSAB upon request.
- Maintain year-over-year consistency in their use of cost categories. This is necessary for comparison across multiple periods (horizontal analysis) and across eligible centres/agencies.

The following tables outline the information that CMSMs/DSSABs must collect from licensees. Requirements on operational and financial information change depending on the site setting (centre vs. home agency). The column titled "Mapping to Data Dictionary" guides the reader through the technical requirements documented in the Data Dictionary in Appendix B - Data Dictionary.

Also, where possible, the ministry has included references to guidance provided for the General Index of Financial Information (GIFI) available from the Canada Revenue Agency (<https://www.canada.ca/en/revenue-agency/services/forms-publications/publications/rc4088/general-index-financial-information-gifi.html>). The GIFI is an extensive list of financial statement items where each item has a unique code (for example, Property Taxes is 9180). All corporations—except for insurance corporations—and all partnerships can file using the GIFI. **For clarity, licensees do not need to reconcile their SFRs to financial statement information submitted to CRA using GIFI (and could ignore the suggestion altogether if they do not find it helpful).**

Basic Information (applies to eligible centres and home agencies)

Description	Mapping to Data Dictionary
Licence number <i>Licensees must provide the number as it appears in the Child Care Licensing System (CCLS)</i>	A
Eligible centre/agency name <i>Licensees must provide the name as it appears in the CCLS</i>	B
Licensee name <i>Licensees must provide the name as it appears in the CCLS</i>	C
CWELCC enrolment date <i>Licensees must provide the effective date as agreed in the service agreement between licensee and CMSM/DSSAB</i>	D
CMSM's/DSSAB's EFIS ID <i>Licensees must provide the EFIS ID corresponding to the CMSM/DSSAB as it appears in Appendix B</i>	E
Reporting year <i>Licensees must use funding year being reported</i>	F

Operational information (applies to eligible centres only)

Description	Mapping to Data Dictionary
<p>Actual Service Days for the Centre for the year</p> <p><i>Licensees must provide the number of days the centre was open and serving children and families in the year. For example, if the centre was open from Monday to Friday, from January to December, and closed on statutory holidays (10 days), then enter 251 days</i></p>	10P
<p><i>Licensees must provide the total Operating Space-Days by Age Group¹.</i></p> <p><i>Operating space-days are calculated as the sum of the number of service days applicable to each operating space in the centre. For example, 10 infant operating spaces for 200 service days and 5 infant operating spaces for 100 service days would be $(10 \times 200) + (5 \times 100) = 2,500$ infant operating space-days</i></p>	
Actual Operating Space-Days Infant	20P
Actual Operating Space-Days Toddler	30P
Actual Operating Space-Days Preschool	40P
Actual Operating Space-Days Kindergarten	50P
Actual Operating Space-Days Family Age Group	60P
Actual Operating Space-Days School Age	70P
<p><i>Licensees must provide the total Licensed Space-Days by Age Group¹.</i></p> <p><i>Licensed space-days are calculated as the sum of the number of service days applicable to each licensed space in the centre. For example, 10 infant spaces for 200 service days (per the parent handbook) and 5 infant spaces for 100 service days (per the parent handbook) would be $(10 \times 200) + (5 \times 100) = 2,500$ infant licensed space-days</i></p>	
Actual Licensed Space-Days Infant	80P
Actual Licensed Space-Days Toddler	90P
Actual Licensed Space-Days Preschool	100P
Actual Licensed Space-Days Kindergarten	110P
Actual Licensed Space-Days Family Age Group	120P
Actual Licensed Space-Days School Age	130P

¹ The total number of licensed space-days must be greater than or equal to the total number of operating space-days.

Financial information (applies to eligible centres only)

Description	Mapping to Data Dictionary
<i>Licensee must provide the base fee revenue related to eligible children earned by the centre during the reporting year</i>	
Actual Base Fee Revenue from Parents	1FIN
Actual Base Fee Revenue from Fee Subsidies	2FIN
<i>Licensees must enter the total eligible costs for the reporting year for the centre</i>	
<i>Program Staffing Costs</i>	
Actual Program Staffing, Wages by Employer <i>Cost of wages for program staff, excluding Wage Enhancement Grant (WEG) and CWELCC Workforce Compensation amounts (Annual Wage Increase and top-up to Wage Floor) and lump sums such as performance bonuses and retroactive wages related to periods outside of the reporting year</i>	3FIN
Actual Program Staffing, WEG and Workforce Compensation <i>Cost of wages for program staff for WEG plus CWELCC Workforce Compensation amounts (Annual Wage Increase and top-up to Wage Floor)</i>	4FIN
Actual Program Staffing, Employee Statutory Obligations <i>Cost of statutory obligations entitlements in respect of program staff. Statutory obligations refer to Canada Pension Plan (CPP), Employment Insurance (EI), Workplace Safety and Insurance Board (WSIB) and Employer Health Tax (EHT)</i>	5FIN
Actual Program Staffing, Employee Supplementary Benefits <i>Costs of optional/supplementary benefits entitlements for program staff, excluding statutory obligations costs, but including group life insurance, supplementary health and dental benefits and supplementary pension</i>	6FIN
Actual Program Staffing, Other Costs <i>Costs of any other compensation and benefits program staff received, including amounts not included in the rows above such as lump sums for performance bonuses and retroactive wages related to periods outside of the reporting year</i>	7FIN
Actual Program Staffing, Average Paid Vacation and Sick Days <i>Average number of paid sick days and paid vacation days that program staffing were entitled to in the reporting year as per their employment contracts</i>	8FIN

Description	Mapping to Data Dictionary
<i>Supervisor Costs</i>	
<p>Actual Supervisor, Wages by Employer <i>Cost of wages for supervisors, excluding WEG and CWELCC Workforce Compensation amounts (Annual Wage Increase and top-up to Wage Floor) and lump sums such as performance bonuses and retroactive wages related to periods outside of the reporting year</i></p>	9FIN
<p>Actual Supervisor, WEG and Workforce Compensation <i>Cost of wages for supervisors for WEG plus CWELCC Workforce Compensation amounts (Annual Wage Increase and top-up to Wage Floor)</i></p>	10FIN
<p>Actual Supervisor, Employee Statutory Obligations <i>Cost of statutory obligations entitlements in respect of supervisors. Statutory obligations refer to CPP, EI, WSIB and EHT</i></p>	11FIN
<p>Actual Supervisor, Employee Supplementary Benefits <i>Costs of optional/supplementary benefits entitlements for supervisors, excluding statutory obligations costs, but including group life insurance, supplementary health and dental benefits and supplementary pension</i></p>	12FIN
<p>Actual Supervisor, Other Costs <i>Costs of any other compensation and benefits supervisors received, including amounts not included in the rows above such as lump sums for performance bonuses and retroactive wages related to periods outside of the reporting year</i></p>	13FIN
<p>Actual Supervisor, Average Paid Vacation and Sick Days <i>Average number of paid sick days and paid vacation days that supervisors were entitled to in the reporting year as per their employment contracts</i></p>	14FIN

Description	Mapping to Data Dictionary
<i>Accommodation Costs</i>	
<p>Actual Accommodation, Mortgage Payment (interest and principal) <i>Interest cost on mortgages that are typically included in GIFI 8713. Mortgage principal payments are typically included as decreases on balance of GIFI 3141</i></p>	15FIN
<p>Actual Accommodation, Occupancy Costs <i>Occupancy costs that are typically included in the GIFI 8911 or 8912. Cost must include rent (or space lease) and TMIs²</i></p>	16FIN
<p>Actual Accommodation, Amortization of Facilities <i>Amortization of facilities that are typically included in GIFI 8670</i></p>	17FIN
<p>Actual Accommodation, Property Taxes <i>Property taxes that are typically included in GIFI 9180. Not to include amounts paid to landlords through TMIs</i></p>	18FIN
<p>Actual Accommodation, Other <i>Other accommodation costs, such as storage rental costs that are typically included in GIFI 8917. Not to include amounts paid to landlords through TMIs</i></p>	19FIN
<i>Operation Costs</i>	
<p>Actual Operation, Salaries and Benefits for Staff, excluding Program Staff and Supervisors <i>Cost of salaries, wages and benefits, excluding lump sums such as performance bonuses and retroactive wages related to periods outside of the reporting year, for staff other than program staff and supervisors. Include cost of statutory obligations entitlements in respect of staff (other than program staff and supervisors) and optional/supplementary benefits</i></p>	20FIN
<p>Actual Operation, Bonuses for Staff, excluding Program Staff and Supervisors <i>Cost of bonuses including lump sums such as performance bonuses and retroactive wages related to periods outside of the reporting year, for staff other than program staff and supervisors</i></p>	21FIN

² Child care facilities within market-type spaces may be expected to pay additional costs to their landlord. The add-on cost to the rent is often referred to as “Taxes, Maintenance, Insurance” or “TMIs”. Typically documented in the standard lease, TMIs are charged by landlords on a cost recovery basis. TMIs represent costs to the landlord (passed along to tenants) charged by municipalities (such as, property tax) and suppliers (such as, utilities, maintenance and cleaning crews, insurance). TMIs are non-negotiable. *Source: UrbanMetrics, Child Care Centres – Research Study on Annual Market Rents (Ontario). November 2023.*

Description	Mapping to Data Dictionary
Actual Operation, Food and Catering <i>Food and catering costs that are typically included in GIFI 9135</i>	22FIN
Actual Operation, Utilities, Insurance, and Other Services <i>Utilities, Insurance and Professional Services costs that are typically included in GIFI 9220, 8690, and GIFI 8860, respectively</i>	23FIN
Actual Operation, Toys, Materials, and Other Goods <i>Supplies costs that are typically included in GIFI 9130</i>	24FIN
Actual Operation, Minor Repairs and Maintenance <i>Repair and Maintenance costs that are typically included in GIFI 8960 and 9010</i>	25FIN
Actual Operation, Interest and Bank Charges <i>Interest on payments costs that are included GIFI 8710, but must exclude mortgage interest in GIFI 8713</i>	26FIN
Actual Operation, Principal on Debt (excluding principal on mortgage) <i>Principal Payments on debt are typically included as decreases on balance of GIFI 2700 and 3140, and must exclude mortgage principal payments in GIFI 3141</i>	27FIN
Actual Operation, Other <i>Any other operation costs not included in the categories previously listed. For example, Office Expenses, Advertising and Promotion, Bad Debt Expense, Franchise Fees, Government Fees, and Professional fees (excluding any costs reported under the categories above) that are typically included GIFI 8810, 8520, 8590, 8763, 8764, and 8860</i>	28FIN
Actual Cost Covered as per Approved One-Time, Unexpected Cost <i>Any costs related to the One-Time, Unexpected Cost as approved by the CMSM/DSSAB, excluding in any of the categories previously listed</i>	29FIN
Actual Cost, Special Needs Resourcing (SNR) <i>Estimate of eligible costs included and reported in <u>any</u> of the previously listed cost categories that were used to support the inclusion of eligible children with special needs</i>	30FIN

Operational information (applies to home agencies only)

Description	Mapping to Data Dictionary
<p>Total number of active home-days for the year for the agency</p> <p><i>Licensee must provide the number of active home-days for all homes that the agency oversaw during the year. For example, 5 active homes for 261 service days and 1 active home for 365 service days would be $(5 \times 261) + (1 \times 365) = 1,670$ active home-days</i></p>	10P
<p><i>Licensee must provide the number of active home-days by service area for the agency, where Overseeing CMSM/DSSAB refers to the service area where the home agency's head office is located, and Secondary CMSM/DSSAB refers to other service areas. If the home agency has active homes located in more than 10 secondary service areas, the Overseeing CMSM/DSSAB must contact the ministry for further instructions</i></p>	
<p>Number of active home-days for the year for homes located in the service area of the Overseeing CMSM/DSSAB</p>	20P
<p>Number of active home-days for the year for homes located in the service area of the Secondary CMSM/DSSAB 1</p>	30P
<p>Number of active home-days for the year for homes located in the service area of the Secondary CMSM/DSSAB 2</p>	40P
<p>Number of active home-days for the year for homes located in the service area of the Secondary CMSM/DSSAB 3</p>	50P
<p>Number of active home-days for the year for homes located in the service area of the Secondary CMSM/DSSAB 4</p>	60P
<p>Number of active home-days for the year for homes located in the service area of the Secondary CMSM/DSSAB 5</p>	70P
<p>Number of active home-days for the year for homes located in the service area of the Secondary CMSM/DSSAB 6</p>	80P
<p>Number of active home-days for the year for homes located in the service area of the Secondary CMSM/DSSAB 7</p>	90P
<p>Number of active home-days for the year for homes located in the service area of the Secondary CMSM/DSSAB 8</p>	100P
<p>Number of active home-days for the year for homes located in the service area of the Secondary CMSM/DSSAB 9</p>	110P
<p>Number of active home-days for the year for homes located in the service area of the Secondary CMSM/DSSAB 10</p>	120P

Description	Mapping to Data Dictionary
<i>Licensee must provide the EFIS ID to the secondary service areas corresponding the active-home days reported above. For clarity, the EFIS ID for the Overseeing CMSM/DSSAB is the same as the field listed on page 6 under table “CMSM/DSSAB and site identification” and it is not requested again here.</i>	
EFIS ID of Secondary CMSM/DSSAB 1	13OP
EFIS ID of Secondary CMSM/DSSAB 2	14OP
EFIS ID of Secondary CMSM/DSSAB 3	15OP
EFIS ID of Secondary CMSM/DSSAB 4	16OP
EFIS ID of Secondary CMSM/DSSAB 5	17OP
EFIS ID of Secondary CMSM/DSSAB 6	18OP
EFIS ID of Secondary CMSM/DSSAB 7	19OP
EFIS ID of Secondary CMSM/DSSAB 8	20OP
EFIS ID of Secondary CMSM/DSSAB 9	21OP
EFIS ID of Secondary CMSM/DSSAB 10	22OP

Financial information (applies to eligible home agencies only)

Description	Mapping to Data Dictionary
<i>Licensee must provide the base fee revenue earned by the agency related to eligible children during the reporting year, including revenue earned from active homes in secondary service areas.</i>	
Actual Base Fee Revenue from Parents	1FIN
Actual Base Fee Revenue from Fee Subsidies	2FIN
<i>Licensees must enter the total eligible costs for the reporting year for the agency, including costs in secondary service areas.</i>	

Description	Mapping to Data Dictionary
<i>Visitor Costs</i>	
<p>Actual Visitor Staff, Wages by Employer <i>Cost of wages for home visitors, excluding WEG and CWELCC Workforce Compensation amounts (Annual Wage Increase and top-up to Wage Floor) and lump sums such as performance bonuses and retroactive wages related to periods outside of the reporting year</i></p>	3FIN
<p>Actual Visitor Staff, WEG and Workforce Compensation <i>Cost of wages for home visitors for WEG plus CWELCC Workforce Compensation amounts (Annual Wage Increase and top-up to Wage Floor Increase)</i></p>	4FIN
<p>Actual Visitor Staff, Employee Statutory Obligations <i>Cost of statutory obligations entitlements in respect of home visitors. Statutory obligations refer to CPP, EI, WSIB and EHT</i></p>	5FIN
<p>Actual Visitor Staff, Employee Supplementary Benefits <i>Costs of optional/supplementary benefits entitlements for home visitors, excluding statutory obligations costs, but including group life insurance, supplementary health and dental benefits and supplementary pension</i></p>	6FIN
<p>Actual Visitor Staff, Other Costs <i>Costs of any other compensation and benefits home visitors received, including amounts not included in the rows above such as lump sums for performance bonuses and retroactive wages related to periods outside of the reporting year</i></p>	7FIN
<p>Actual Visitor Staff, Average Paid Vacation and Sick Days <i>Average number of paid sick days and paid vacation days that home visitor staff were entitled to in the reporting year as per their employment contracts</i></p>	8FIN
<i>Provider Costs</i>	
<p>Home Provider Fees <i>Cost of home provider compensation, typically included as sub-contracts in GIFI 9110</i></p>	9FIN

Description	Mapping to Data Dictionary
<i>Agency Operation Costs</i>	
<p>Actual Operation, Salaries and Benefits for Staff, excluding Home Visitors</p> <p><i>Cost of salaries, wages and benefits, excluding lump sums such as performance bonuses and retroactive wages related to periods outside of the reporting year, for staff other than home visitors</i></p>	10FIN
<p>Actual Operation, Bonuses for Staff, excluding Home Visitors</p> <p><i>Cost of bonuses including lump sums for performance bonuses and retroactive wages related to periods outside of the reporting year, for staff other than home visitors</i></p>	11FIN
<p>Actual Operation, Food and Catering</p> <p><i>Food and catering costs that are typically included in GIFI 9135</i></p>	12FIN
<p>Actual Operation, Utilities, Insurance, and Other Services (for example internet, phones, marketing)</p> <p><i>Utilities, Insurance and Professional Services, Computer-related expenses, General and Administrative expenses that are typically included in GIFI 9220, 8690, 8860, 9150, and 9284, respectively</i></p>	13FIN
<p>Actual Operation, Toys, Materials, and Other Goods</p> <p><i>Supplies costs that are typically included in GIFI 9130</i></p>	14FIN
<p>Actual Operation, Minor Repairs and Maintenance</p> <p><i>Repair and Maintenance costs that are typically included in GIFI 8960 and 9010</i></p>	15FIN
<p>Actual Operation, Interest and Bank Charges (excluding mortgage interest)</p> <p><i>Interest on payments costs that are typically included in GIFI 8710 but must exclude mortgage interest in GIFI 8713</i></p>	16FIN

Description	Mapping to Data Dictionary
<p>Actual Operation, Principal on Debt (excluding principal on mortgage)</p> <p><i>Principal payments on debt are typically included as decreases on balance of GIFI 2700 and 3140, and must exclude mortgage principal payments in GIFI 3141</i></p>	17FIN
<p>Actual Operation, Accommodation costs</p> <p><i>Occupancy cost for the agency’s head office, including rent (or space lease) and TMI³, mortgage payment (interest and principal), space rent and property taxes.</i></p> <p><i>Property Insurance, Mortgage Interest, Occupancy Costs and Property Taxes that are typically included in GIFI 8690, 8713, 8911 or 8912, and 9180. Mortgage Principal Payments are typically included as decreases on balance of GIFI 3141</i></p>	18FIN
<p>Actual Operation, Other</p> <p><i>Any other operation costs not included in the categories previously listed. For example, Office Expenses, Advertising and Promotion, Bad Debt Expense, Franchise Fees, Government Fees, and Professional fees (excluding any costs reported under the categories above) that are typically included GIFI 8810, 8520, 8590, 8763, 8764, and 8860</i></p>	19FIN
<p>Actual Cost Covered as per Approved One-Time, Unexpected Cost</p> <p><i>Any costs related to the One-Time, Unexpected Cost as approved by the CMSM/DSSAB, excluding in any of the categories previously listed</i></p>	29FIN
<p>Actual Cost, Special Needs Resourcing (SNR)</p> <p><i>Estimate of the eligible costs included and reported in <u>any</u> of the previously listed cost categories that were used to support the inclusion of eligible children with special needs.</i></p>	30FIN

³ Office leases may be expected to pay additional costs to their landlord. The add-on cost to the rent is often referred to as “Taxes, Maintenance, Insurance” or “TMIs”. Typically documented in the standard lease, TMIs are charged by landlords on a cost recovery basis. TMIs represent costs to the landlord (passed along to tenants) charged by municipalities (such as, property tax) and suppliers (such as, utilities, maintenance and cleaning crews, insurance). TMIs are non-negotiable. *Source: UrbanMetrics, Child Care Centres – Research Study on Annual Market Rents (Ontario). November 2023.*

SFR Ownership information (applies to eligible centres and home agencies)

Description	Mapping to Data Dictionary
Contact name for SFR <i>Licensees must provide the name of the person that completed the report and who can answer questions about the information contained in the report</i>	1C
Phone Number for SFR Contact <i>Licensees must provide the 10-digit phone number of the person that completed the report and can answer questions about the information contained in the report</i>	2C
Email address for SFR Contact <i>Licensees must provide the email address of the person that completed the report and can answer questions about the information contained in the report</i>	3C
SFR Signing Officer <i>Licensees must provide the name of the person signing as the officer with appropriate signing authority for the licence (that is, director or equivalent), who is confirming that CWELCC funding has been used in accordance with its intended purpose</i>	4C
SFR Sign-Off Date <i>Licensees must provide the date in which the person signing as the officer with appropriate signing authority approved the submission</i>	5C

Annual Attestation

As part of the ministry's process to ensure CWELLC funds are used by licensees on eligible expenses only, along with the submission of SFRs to CMSMs/DSSABs, licensees must include an annual attestation signed by an individual with signing authority confirming that cost-based funding – per the costs reported in this SFR – was used in accordance with its intended purpose, and as outlined within the parameters provided by CMSMs/DSSABs.

The attestation must read as follows:

I, [name of officer], confirm that

- I have signing authority with respect to licence [number].*
- The information contained in this Standardized Financial Report for the reporting year is accurate and a true reflection of the eligible costs incurred by the licensee for which cost-based funding was used.*

- *Cost-based allocation funding was used by the licensee to cover eligible costs only in accordance with the parameters established by [respective CMSM/DSSAB].*

Signature:

Date:

CMSMs/DSSABs Assessment of SFRs

When calculating the actual cost-based funding on reconciliation and during cost reviews, [Section 3.1 of the CWELCC Cost-Based Funding Guideline](#) requires CMSMs/DSSABs to assess whether the costs incurred by the eligible centre/agency are eligible for cost-based funding. Ineligible costs must be removed from the eligible costs in the SFRs.

As per the Guideline, eligible costs under cost-based funding must be:

- Attributable to the provision of child care included in the base fee for eligible children;
- Appropriate for the provision of child care for eligible children; and,
- Reasonable in quality and amount, having regard to all the relevant circumstances.

CMSMs/DSSABs should use a risk-based approach for assessing the SFRs. This involves considering qualitative context of the eligible centre/agency to prioritize the review of certain cost line items (and the depth of such review) which may pose greater risk for error/fraud or may have a greater financial impact.

CMSMs/DSSABs should lean on pre-existing knowledge of the eligible centre/agency and its peers, previous review of legacy costs, additional information available from the licensees (such as audited financial statements or general ledgers), trend analysis (horizontal and vertical), or ask additional questions to the licensee to determine if there is a risk that the “eligible costs” reported in the SFR include amounts that could be ineligible (meaning, not attributable, not appropriate, not reasonable, or some combination).

For example:

1. CMSMs/DSSABs should identify **who prepared the SFR**. While reports prepared by professional accountants or independent auditors carry less risk of reporting errors; CMSMs/DSSABs should understand well the scope of the review of the SFR by the professional accountant/auditor. The preparation and review could have:
 - a) Included the verification of compliance with program requirements, or
 - b) Focused only on the financial report adherence to financial reporting standards (meaning, accounting rules).

The first type of review mitigates the risk of cost ineligibility, whereas the second type does not.

2. If the eligible centre/agency **serves eligible and ineligible children** or provides the services/goods not included in the base fee, CMSMs/DSSABs should evaluate whether the licensee:
 - a) Has adequate financial processes for tracking and reporting expenses that exclude costs related to ineligible children or non-base fees, and
 - b) Uses a reasonable and appropriate proration method to split costs between eligible and ineligible age groups.

Based on the answer, the CMSD/DSSAB could identify cost categories where non-attributable costs could be hidden.

3. If the licensee manages **multiple eligible centres/agencies**, CMSMs/DSSABs should evaluate whether the licensee:
 - a) Has adequate financial processes for tracking and reporting costs by eligible centre/agency, and
 - b) Uses a reasonable and appropriate proration method to split costs between eligible centres/agencies.

Likewise, based on the answer, the CMSM/DSSAB could identify cost categories where non-attributable costs could be hidden.

4. While **related party⁴ transactions** are eligible for funding, if the eligible centre/agency receives goods or services from a related party, CMSMs/DSSABs should check that the costs incurred with related parties meet the principle of “reasonability”.
 - a) Does the licensee self-report related-party transactions? What is the nature of those transactions?
 - b) What is the cost/amount associated with the related-party transaction? Is it material?
 - c) Is the cost of the related-party transaction aligned with similar transactions of similar eligible centres/agencies?
 - d) Did related-party transactions see a substantial increase from previous years?

⁴ A related-party transaction is any deal or arrangement between two parties (individuals or entities) who have a pre-existing relationship that could influence the terms of the transaction.

- Individuals include as executives, board members, or their family members
- Entities include such as subsidiaries, affiliates, joint ventures, or companies under common control

- e) Are there circumstances that explain the cost being “out of the ordinary” (such as responding to a health and safety emergency)?
5. If the eligible centre/agency indicates that the SFR includes **compensation to a controlling owner(s) for labour**, CMSMs/DSSABs should verify that the compensation of the controlling owner(s) meets the principle of “reasonability”:
- a) Does the licensee self-report compensation to a controlling owner for labour?
 - b) Is it aligned with the rest of the eligible centre/agency staff? If it does not, is it consistent with 2025 legacy cost adjustment for controlling owner’s compensation for labour?
 - c) Is it aligned with compensation to controlling owners for labour of other eligible centres/agencies?
 - d) Has compensation to controlling owners for labour seen a substantial increase from previous years?
 - e) Does compensation to controlling owners for labour include performance bonuses, retroactive salaries or in-kind benefits that could be deemed in lieu of profits (which are ineligible per the Guideline)?
6. If the eligible centre/agency received **funds from another source during the year**, (such as other government funding, recoveries from insurance, donations, non-base fees, and any other), CMSMs/DSSABs should ensure that costs funded by those other sources are excluded from eligible costs reported in the SFR and evaluate whether the licensee:
- a) Has adequate financial processes for tracking and reporting costs funded by other sources separately.
 - b) Uses a reasonable and appropriate proration method to split costs if applicable.
7. If the eligible home agency received **funds from secondary SSMs during the year**, CMSMs/DSSABs should ensure that base fee revenue and costs are included in the SFR and evaluate whether the licensee:
- a) Has adequate financial processes for tracking and reporting costs funded by other sources separately.
 - b) Has reported base fee revenue and CBF allocations from secondary SSMs appropriately.
8. If the eligible centre’s/agency’s SFR includes **amortization of assets** or **minor repairs and maintenance**, CMSMs/DSSABs should ensure only eligible costs are included.

- a) Are the related assets purchased on or before the August 14, 2025, and not claimed as an eligible expense under previous/other government funding?
 - b) Are such costs not related to capital renewal costs for major repairs?
 - c) Are such costs not related to projects funded with other sources of funding?
9. If the eligible centre's/agency's SFR includes **financing costs**, CMSMs/DSSABs should verify that the financing costs must not exceed those stemming from interest rates in alignment with the [Canada Small Business Financing Program](#) rates (for example, prime plus 3% for term loans and prime plus 5% for lines of credit). Loans from the federal or Ontario governments are exempt from this restriction.
- a) What is the nature of the financing cost, and the rate(s) included in the loan?
10. CMSMs/DSSABs should review if **penalties and gains and losses are included**. If material, those costs could also be identified from notes to the site financial statements.
11. Once SFRs responses have been received from a critical mass of eligible centres/agencies, CMSMs/DSSABs should analyze cost categories and line items (as a percentage of the overall cost) and **compare between similar eligible centres/agencies**. This analysis could help establish materiality thresholds and identify outliers for further investigation.
12. CMSMs/DSSABs could consider and investigate **other potential sources of ineligibility**, such as retroactive payments related to periods outside of the reporting year.

Year-end Reconciliation

After the SFR review and implementation of any adjustments to eligible cost, the CMSMs/DSSABs can proceed with the year-end reconciliation.

CMSMs/DSSABs must compare the funding provided to an eligible centre/agency against the eligible centre's/agency's Actual Cost-Based Funding for the calendar year and recover any overpayments. This comparison (or reconciliation) is performed annually, after the end of the calendar year. CMSMs/DSSABs must perform the reconciliation by following [Part 2, Section 3.2 of Chapter 2, Division 2: CWELCC CBF Guideline](#).

The following data that CMSMs/DSSABs developed during the year-end reconciliation process must be included in the CMSMs'/DSSABs' SFRs submission to the ministry. For clarity, licensees are not responsible for submitting this information to CMSMs/DSSABs.

Description	Mapping to Data Dictionary
<i>CMSM/DSSAB must report the total amount <u>disbursed</u> as of December 31 of reporting year in respect to</i>	
Disbursements in respect to CBF <i>Excluding any amounts related to Approved One-Time, Unexpected Cost</i>	1YND
Disbursements in respect to Approved One-Time, Unexpected Cost <i>Excluding any amounts related to CBF</i>	2YND
<i>CMSMs/DSSABs must report the total amount <u>allocated</u> for the reporting year, including any in-year adjustments for updates to operating space-days</i>	
Benchmark Allocation	3YND
Legacy Top-Up Allocation	4YND
Growth Top-Up Allocation	5YND
Allocation In Lieu Of Profit/Surplus	6YND
Expected Base Fee Revenue Offset	7YND
Approved One-Time, Unexpected Cost	8YND
<i>CMSMs/DSSABs must report the amount calculated during the year-end reconciliation as outlined in Part 2, Section 3.2 of Chapter 2, Division 2: CWELCC CBF Guideline</i>	
Actual Program Costs <i>Actual amount of eligible costs incurred for an eligible centre/agency to provide child care reflected in base fees during the year. This amount cannot exceed the Program Cost Allocation, including any in-year adjustments.</i>	9YND
Actual Amount In Lieu Of Profit/Surplus <i>Actual (and final) amount of funding provided in lieu of profit/surplus, based on Actual Program Costs.</i>	10YND
Actual Base Fee Revenue Offset <i>Actual amount of base fee revenue earned from families and fee subsidy revenue for eligible children in the calendar year.</i>	11YND

Description	Mapping to Data Dictionary
<p>Actual Cost-Based Funding</p> <p><i>Actual amount of CBF the licensee is eligible to claim, and it is the result from adding the Actual Program Costs, plus Actual Amount in Lieu of Profit/Surplus minus Actual Base Fee Revenue Offset</i></p>	12YND
<p>Actual One-Time, Unexpected Cost</p> <p><i>Actual amount of one-time, unexpected cost the licensee is eligible to claim</i></p>	13YND
<p>CBF overpayment calculation</p> <p><i>Amount to be recovered (payable to the CMSM/DSSAB) or to be paid (payable to the licensee)</i></p>	14YND
<p>One-Time, Unexpected Cost overpayment</p> <p><i>Amount to be recovered (payable to the CMSM/DSSAB) or to be paid (payable to the licensee)</i></p>	15YND
<p>Rolling Top-up Ratio for 2026</p> <p><i>Ratio to be used to adjust the 2026 CBF allocation</i></p>	16YND
<p>Close-off date of year-end reconciliation</p> <p><i>CMSM/DSSAB must provide the date when the year-end reconciliation process with the licensee was finalized and closed-off</i></p>	17YND

SFRs Submission by CMSMs/DSSABs

Timelines

CMSMs/DSSABs must aim to submit their SFRs by **the first Monday in June following the end of the funding year** (for example, Monday, June 1, 2026 for 2025). The ministry will communicate details on the transmission (such as email, encryption, upload, etc.) at least one month prior to the deadline.

File requirements

CMSMs/DSSABs must prepare two files (one for eligible centres, one for eligible home agencies), following these technical specifications to ensure data can be processed correctly by the ministry:

Structure

- The first row must contain column headers using the values in the “Field Label” (as per the data dictionary in Appendix B) that clearly identify each data field, and each subsequent row must represent a single record for each eligible centre/agency in the CMSMs’/DSSABs’ service area. See Tab “CSV Structure Example” in the Excel-based mock-up file.
- The file must include as many rows as eligible centres/agencies were funded in the reporting year.
- The file must not include blank rows.

File Format

- The file must be saved as a Comma-Separated Values format with .csv extension.
- The file must use UTF-8 (short for Unicode Transformation Format - 8-bit) encoding to avoid issues with special characters such as accents and symbols.

Field Requirements

- All fields in the Data Dictionary must be included, and values formatted as per requirements in the Data Dictionary in Appendix B.
- Fields must contain values, not contain formulas, merged cells, embedded objects, nor summary rows or totals.

Data Formatting

- Dates follow the format: YYYY-MM-DD. For example: 2025-06-30 (correct) vs. June 30, 2025 (incorrect) vs. 06/30/2025 (incorrect).

- Text fields must not contain commas.
 - If any of the text fields (such as the name of an eligible centre/agency) has a name with commas in them, enclose such name values in a double quotation mark. For example: *“YMCA, Adamsdale Early Learning Child Care Centre”*.
- Any text fields that are not applicable must be left empty or NULL.
- Fields that contain numbers, except the ContactNumber (2C), must:
 - Be formatted as numeric, not text, to avoid issues during data processing
 - Exclude currency symbols or separators for thousands,
 - Separate decimals with a period (.) and never a comma, if applicable. For example: 1250.75 (correct) vs 1250,75 (incorrect)
 - Include 0 or 0.00, if the value is zero or not applicable
 - Use a leading minus sign (-) before the number for negative numbers. Do not use parentheses to indicate negative values. For example: -1250.75 (correct) vs. (1250.75) (incorrect).

Name the file

- To help identify and track submissions efficiently, CMSMs/DSSABs must use the following clear and consistent naming convention:

For eligible centres, [CMSM/DSSAB Short Name]_[YYYY]_SFR_CCC.csv

For eligible home agencies, [CMSM/DSSAB Short Name]_[YYYY]_SFR_HCCA.csv

PART 2. COST REVIEWS

[Section 3.3 of the CWELCC CBF Guideline](#) requires CMSMs/DSSABs to review the costs of legacy (for 2025) or existing (for calendar years after 2025) eligible centres/agencies with the most disproportionately high top-up allocations.

CMSMs/DSSABs must perform such reviews by following direction of Section 3.3, and report to the ministry **by March 31 following the end of the funding year** (for example, Tuesday, March 31, 2026 for 2025).

There is no set format for the cost review report. However, as part of the cost review report, CMSMs/DSSABs must include two parts: a summary template for each review performed in the year, and a one set of questions that CMSMs/DSSABs must answer for all cost reviews to provide additional context to the reviews.

Summary Template

Description
CMSM/DSSAB EFIS ID <i>CMSMs/DSSABs must provide their corresponding EFIS ID</i>
Reporting year <i>CMSMs/DSSABs must provide funding year being reported</i>
Licence Number <i>CMSMs/DSSABs must provide the licence number as it appears in the CCLS</i>
Summary of Findings <i>CMSMs/DSSABs must summarize findings and outcomes of the review for the specific licence or include rationale for continued costs where potential reductions are not found</i>
Schedule, by which costs could potentially be reduced <i>CMSMs/DSSABs must provide the year(s) when the potential savings would be implemented</i>
Schedule, potential aggregate cost savings by calendar year <i>For each year in the schedule above, CMSMs/DSSABs must provide how much potential cost savings, including ineligible cost finding and efficiency opportunities</i>

Overall Questions

1. How many eligible centres/agencies:
 - a. received legacy top ups in the year?
 - b. did the CMSM/DSSAB select for cost reviews for the reporting year?
2. In which month did the CMSM/DSSAB start the cost reviews?
3. How effective was the cost review in finding:
 - a. costs that were, in fact, ineligible?
 - b. opportunities for improved efficiencies in eligible costs?
4. What were the potential aggregate cost savings found through all cost reviews for the year?
5. Were any follow up actions planned or discussed with the selected licensees?
6. What general factors predominantly contributed to higher-than-benchmark costs?
7. Anything else the CMSM/DSSAB believes the ministry should know about the cost review process?

Appendix A - EFIS IDs

CMSM/DSSAB Short Name	CMSM/DSSAB Proper Name	EFIS ID
Algoma	Algoma District Services Administration Board	300
Brantford	City of Brantford	200
Bruce	County of Bruce	213
Chatham-Kent	Municipality of Chatham-Kent	227
Cochrane	Cochrane District Social Services Administration Board	301
Cornwall	City of Cornwall	201
Dufferin	County of Dufferin	214
Durham	Regional Municipality of Durham	229
Greater Sudbury	City of Greater Sudbury	202
Grey	County of Grey	215
Halton	Regional Municipality of Halton	230
Hamilton	City of Hamilton	203
Hastings	County of Hastings	216
Huron	County of Huron	217
Kawartha Lakes	City of Kawartha Lakes	204
Kenora	Kenora District Services Board	306
Kingston	City of Kingston	205
Lambton	County of Lambton	218
Lanark	County of Lanark	219
Leeds & Grenville	United Counties of Leeds & Grenville	235
Lennox & Addington	County of Lennox & Addington	220
London	City of London	206
Manitoulin-Sudbury	Manitoulin-Sudbury District Services Board	307
Muskoka	District Municipality of Muskoka	226
Niagara	Regional Municipality of Niagara	231
Nipissing	Nipissing District Social Services Administration Board	302
Norfolk County	Norfolk County	228
Northumberland	County of Northumberland	221
Ottawa	City of Ottawa	207
Oxford	County of Oxford	222
Parry Sound	Parry Sound District Social Services Administration Board	303
Peel	Regional Municipality of Peel	232
Peterborough	City of Peterborough	208
Prescott & Russell	United Counties of Prescott & Russell	236
Rainy River	Rainy River District Social Services Administration Board	308
Renfrew	County of Renfrew	223
Sault Ste Marie	Sault Ste Marie District Social Services Administration Board	304
Simcoe	County of Simcoe	224
St. Thomas	City of St. Thomas	209
Stratford	City of Stratford	210
Thunder Bay	Thunder Bay District Social Services Administration Board	309
Timiskaming	Timiskaming District Social Services Administration Board	305
Toronto	City of Toronto	211
Waterloo	Regional Municipality of Waterloo	233
Wellington	County of Wellington	225
Windsor	City of Windsor	212
York	Regional Municipality of York	234

Appendix B - Data Dictionary

Centres

Mapping	Field Label	Type of Field	2025 Validation Rule
A	LicenceNumber	Text	
B	AgencyName	Text	
C	LicenseeName	Text	
D	EnrolmentDate	Date	Must be yyyy-mm-dd, and between April 1, 2022 and December 31, 2025
E	EFISID	Whole number	Only values from Appendix A
F	RepYear	Whole number	2025 for all records
1C	Contact	Text	Must be 50 letters or less
2C	ContactNumber	Text	Must be 10 digits
3C	ContactEmail	Text	In the format of 'example@mail.com'
4C	SignOfficer	Text	Must be 50 letters or less
5C	SignDate	Date	Must be yyyy-mm-dd, and greater than today's date
1OP	ActTtlSerDays	Whole number	Allow numbers between 0 and 365
2OP	ActOperS-DInf	Whole number	Must be greater than or equal to zero
3OP	ActOperS-DTod	Whole number	Must be greater than or equal to zero
4OP	ActOperS-DPSch	Whole number	Must be greater than or equal to zero
5OP	ActOperS-DKin	Whole number	Must be greater than or equal to zero
6OP	ActOperS-DFA	Whole number	Must be greater than or equal to zero
7OP	ActOperS-DSchA	Whole number	Must be greater than or equal to zero
8OP	ActLiceS-DInf	Whole number	Must be greater than or equal to zero
9OP	ActLiceS-DTod	Whole number	Must be greater than or equal to zero
10OP	ActLiceS-DPSch	Whole number	Must be greater than or equal to zero
11OP	ActLiceS-DKin	Whole number	Must be greater than or equal to zero
12OP	ActLiceS-DFA	Whole number	Must be greater than or equal to zero
13OP	ActLiceS-DShA	Whole number	Must be greater than or equal to zero
1FIN	FeeRevParents	Numeric, two decimals	Must be greater than zero
2FIN	FeeRevSubsds	Numeric, two decimals	Must be greater than or equal to zero
3FIN	PS1Wages	Numeric, two decimals	Must be greater than or equal to zero
4FIN	PS2WEnh	Numeric, two decimals	Must be greater than or equal to zero
5FIN	PS3BenStat	Numeric, two decimals	Must be greater than or equal to zero
6FIN	PS4BenSupp	Numeric, two decimals	Must be greater than or equal to zero
7FIN	PS9Other	Numeric, two decimals	Must be greater than or equal to zero
8FIN	PS99VacSckDays	Whole Number	Must be greater than zero and less than 100
9FIN	S1Wages	Numeric, two decimals	Must be greater than or equal to zero
10FIN	S2WEnh	Numeric, two decimals	Must be greater than or equal to zero
11FIN	S3BenStat	Numeric, two decimals	Must be greater than or equal to zero
12FIN	S4BenSupp	Numeric, two decimals	Must be greater than or equal to zero
13FIN	S9Other	Numeric, two decimals	Must be greater than or equal to zero
14FIN	S99VacSckDays	Whole Number	Must be greater than zero and less than 100
15FIN	Acc1Mort	Numeric, two decimals	Must be greater than or equal to zero
16FIN	Acc2Occ	Numeric, two decimals	Must be greater than or equal to zero
17FIN	Acc3Amort	Numeric, two decimals	Must be greater than or equal to zero
18FIN	Acc4PrprtTx	Numeric, two decimals	Must be greater than or equal to zero
19FIN	Acc9Other	Numeric, two decimals	Must be greater than or equal to zero

Mapping	Field Label	Type of Field	2025 Validation Rule
20FIN	Op1S&BOther	Numeric, two decimals	Must be greater than or equal to zero
21FIN	Op2Bonuses	Numeric, two decimals	Must be greater than or equal to zero
22FIN	Op3Food	Numeric, two decimals	Must be greater than or equal to zero
23FIN	Op4Serv	Numeric, two decimals	Must be greater than or equal to zero
24FIN	Op5Goods	Numeric, two decimals	Must be greater than or equal to zero
25FIN	Op6Rep&Main	Numeric, two decimals	Must be greater than or equal to zero
26FIN	Op7DebtFincng	Numeric, two decimals	Must be greater than or equal to zero
27FIN	Op8DebtPrncpl	Numeric, two decimals	Must be greater than or equal to zero
28FIN	Op9Other	Numeric, two decimals	Must be greater than or equal to zero
29FIN	OTC	Numeric, two decimals	Must be greater than or equal to zero
30FIN	SNR	Numeric, two decimals	Must be between 0 and the sum of 3FIN to 7FIN, plus the sum of 9FIN to 28FIN, plus 29FIN
1YND	DisbCBF	Numeric, two decimals	Must be greater than or equal to zero
2YND	DisbOTC	Numeric, two decimals	Must be greater than or equal to zero
3YND	AllocBMK	Numeric, two decimals	Must be greater than 0
4YND	AllocLTU	Numeric, two decimals	Must be greater than 0
5YND	AllocGTU	Numeric, two decimals	Must be greater than 0
6YND	AllocProfSurp	Numeric, two decimals	Must be greater than 0
7YND	AllocExpFeeRev	Numeric, two decimals	Must be less than zero
8YND	AllocOTC	Numeric, two decimals	Must be greater than or equal to zero
9YND	ActPrgrmCosts	Numeric, two decimals	Must be greater than 0
10YND	ActP/S	Numeric, two decimals	Must be greater than 0
11YND	ActRevOffset	Numeric, two decimals	Must be greater than 0
12YND	ActCBF	Numeric, two decimals	Must be greater than 0
13YND	ActOTCOST	Numeric, two decimals	Must be greater than or equal to zero
14YND	DueToFromSSMCBF	Numeric, two decimals	
15YND	DueToFromSSMOTC	Numeric, two decimals	
16YND	RollTopUpRatio	Numeric, four decimals	
17YND	YNDFinDate	Date	Must be yyyy-mm-dd, and greater than today's date

Total Number of Fields: 71

Agencies

Mapping	Field Label	Type of Field	Validation Rule
A	LicenceNumber	Text	
B	AgencyName	Text	
C	LicenseeName	Text	
D	EnrolmentDate	Date	Must be yyyy-mm-dd, and between April 1, 2022 and December 31, 2025
E	EFISID	Whole number	Only values from Appendix A
F	RepYear	Whole number	2025 for all records
1C	Contact	Text	Must be 50 letters or less
2C	ContactNumber	Text	Must be 10 digits
3C	ContactEmail	Text	In the format of 'example@mail.com'
4C	SignOfficer	Text	Must be 50 letters or less
5C	SignDate	Date	Must be yyyy-mm-dd, and greater than today's date
1OP	ActTtlAHDays	Whole Number	Must be greater than or equal to zero

Mapping	Field Label	Type of Field	Validation Rule
2OP	ActAHDaysOver	Whole Number	Must be greater than or equal to zero
3OP	ActAHDaysSSM1	Whole Number	Must be greater than or equal to zero
4OP	ActAHDaysSSM2	Whole Number	Must be greater than or equal to zero
5OP	ActAHDaysSSM3	Whole Number	Must be greater than or equal to zero
6OP	ActAHDaysSSM4	Whole Number	Must be greater than or equal to zero
7OP	ActAHDaysSSM5	Whole Number	Must be greater than or equal to zero
8OP	ActAHDaysSSM6	Whole Number	Must be greater than or equal to zero
9OP	ActAHDaysSSM7	Whole Number	Must be greater than or equal to zero
10OP	ActAHDaysSSM8	Whole Number	Must be greater than or equal to zero
11OP	ActAHDaysSSM9	Whole Number	Must be greater than or equal to zero
12OP	ActAHDaysSSM10	Whole Number	Must be greater than or equal to zero
13OP	SecSSM1	Whole Number	Only values from Appendix A
14OP	SecSSM2	Whole Number	Only values from Appendix A
15OP	SecSSM3	Whole Number	Only values from Appendix A
16OP	SecSSM4	Whole Number	Only values from Appendix A
17OP	SecSSM5	Whole Number	Only values from Appendix A
18OP	SecSSM6	Whole Number	Only values from Appendix A
19OP	SecSSM7	Whole Number	Only values from Appendix A
20OP	SecSSM8	Whole Number	Only values from Appendix A
21OP	SecSSM9	Whole Number	Only values from Appendix A
22OP	SecSSM10	Whole Number	Only values from Appendix A
1FIN	FeeRevParents	Numeric, two decimals	Must be greater than zero
2FIN	FeeRevSubsds	Numeric, two decimals	Must be greater than or equal to zero
3FIN	Vis1Wages	Numeric, two decimals	Must be greater than or equal to zero
4FIN	Vis2WEnh	Numeric, two decimals	Must be greater than or equal to zero
5FIN	Vis3BenStat	Numeric, two decimals	Must be greater than or equal to zero
6FIN	Vis3BenSupp	Numeric, two decimals	Must be greater than or equal to zero
7FIN	Vis9Other	Numeric, two decimals	Must be greater than or equal to zero
8FIN	Vis99VacSckDays	Whole Number	Must be a number between 0 and 100
9FIN	Provider1	Numeric, two decimals	Must be greater than or equal to zero
10FIN	Op1S&BOther	Numeric, two decimals	Must be greater than or equal to zero
11FIN	Op2Bonuses	Numeric, two decimals	Must be greater than or equal to zero
12FIN	Op3Food	Numeric, two decimals	Must be greater than or equal to zero
13FIN	Op4Serv	Numeric, two decimals	Must be greater than or equal to zero
14FIN	Op5Goods	Numeric, two decimals	Must be greater than or equal to zero
15FIN	Op6Rep&Main	Numeric, two decimals	Must be greater than or equal to zero
16FIN	Op7DebtFincng	Numeric, two decimals	Must be greater than or equal to zero
17FIN	Op8DebtPrncpl	Numeric, two decimals	Must be greater than or equal to zero
18FIN	Op9Accomm	Numeric, two decimals	Must be greater than or equal to zero
19FIN	Op9Other	Numeric, two decimals	Must be greater than or equal to zero
29FIN	OTC	Numeric, two decimals	Must be greater than or equal to zero
30FIN	SNR	Numeric, two decimals	Must be between 0 and the sum of 3FIN to 7FIN, plus the sum of 9FIN to 19FIN, plus 29FIN
1YND	DisbCBF	Numeric, two decimals	Must be greater than or equal to zero
2YND	DisbOTC	Numeric, two decimals	Must be greater than or equal to zero
3YND	AllocBMK	Numeric, two decimals	Must be greater than 0
4YND	AllocLTU	Numeric, two decimals	Must be greater than 0
5YND	AllocGTU	Numeric, two decimals	Must be greater than 0
6YND	AllocProfSurp	Numeric, two decimals	Must be greater than 0
7YND	AllocExpFeeRev	Numeric, two decimals	Must be less than zero
8YND	AllocOTC	Numeric, two decimals	Must be greater than or equal to zero

Mapping	Field Label	Type of Field	Validation Rule
9YND	ActPrgrmCosts	Numeric, two decimals	Must be greater than 0
10YND	ActP/S	Numeric, two decimals	Must be greater than 0
11YND	ActRevOffset	Numeric, two decimals	Must be greater than 0
12YND	ActCBF	Numeric, two decimals	Must be greater than 0
13YND	ActOTCost	Numeric, two decimals	Must be greater than or equal to zero
14YND	DueToFromSSMCBF	Numeric, two decimals	
15YND	DueToFromSSMOTC	Numeric, two decimals	
16YND	RollTopUpRatio	Numeric, four decimals	
17YND	YNDFinDate	Date	Must be yyyy-mm-dd, and greater than today's date

Total Number of Fields: 71