

First Nations – Child and Family Programs

**Instructions on Completing the 2021-22
Financial Statements in EFIS 2.0**

Purpose

The Financial Statements submission for Child and Family Programs serves to identify the level of services provided and the associated expenditures and revenues for the reporting period of **April 1, 2021 to March 31, 2022**.

To Start

Open the following link and log into EFIS 2.0 with your user ID and password:

<https://efis.fma.csc.gov.on.ca/workspace/index.jsp>

Once you have successfully logged into EFIS 2.0, please select the correct Financial Statements Report application for the Child and Family Programs: **P2122FIS**.

Once you have selected the correct application, a one-time set up process is required prior to starting your reporting. This is required at the start of each new reporting cycle.

1. Under FILE, Select Preferences
2. Select Financial Reporting, Click Setup Members
3. Select P2122FIS_Planning_Main from the “Database Connection” drop-down menu and click Refresh
4. Set the ‘Display Member Label’ as: Default using the drop-down menu at the bottom of the screen
5. Click on Apply and OK.

Please note that there are no file-naming requirements for submissions completed in EFIS 2.0. In order to submit your file, simply promote your “Recipient Working Version” to “Recipient Active Version” status. Refer to STEP #9 for more information.

Reporting in EFIS 2.0

The Financial Statements Submission 'My Task List' has the following two categories:

1. Submission Input and Query

Inputs and Results	This section is comprised of all the schedules that must be completed in order to file your submission to the ministry.
Reports	Selecting a report allows you to print schedules, export data to excel, and save schedules as PDF files in a report format.
Validation Formats	Provides validation formats for each schedule.

2. Submission Management

Version Description and Summary	This area lists all the different versions of your file and the applicable notes.
Copy Data to Recipient FA Viewable Version	Allows you to copy your submission so that your Financial Analyst (FA) can view your submission.
Validate and Promote for Approval	Validates and promotes the submission for approval. See STEP #9 for more information.

INPUTS & RESULTS: SUGGESTED ORDER OF ENTRY

It is recommended that the Financial Statements submission is completed in the order in which the schedules are listed under the "Input and Results" section. Please ensure that the "Guideline Adherence" Schedule is completed.

STEP #1: Child and Family Programs – Service Data

PURPOSE

This schedule captures information on data elements related to Child and Family Programs.

HOW TO COMPLETE

Under SUBMISSION INPUT AND QUERY → INPUT AND RESULTS, select:

“Child and Family Programs – Service Data”

Report the following data elements regarding the delivery of Child and Family Programs:

- Number of visits made by parents/caregivers*
- Number of children served*
- Number of visits made by children*
- Number of parents/caregivers served*
- Number of Child and Family Centre Sites
- Number of FTE program staff
- Number of FTE non-program staff
- Number of FTE program staff who are RECEs
- Number of FTE program staff receiving RECE exemption (**excluding** grand-parenting provision)
- Number of FTE program staff receiving RECE exemption through the grand-parenting provision
- Number of child and family program sites supported by Safe Restart Funding

Please also ensure that you confirm (YES/NO) that the Child and Family Programs offered by your First Nation are guided by and align with ***How Does Learning Happen (HDLH)*** principals.

** For further clarification on how to report in-person and virtual, please see the table below.*

Service Data Definitions

Data Element	Definition <i>(Applies to both in-person and virtual programs.)</i>
Number of children served	<p>Number of children aged 0-6 that received services at some point during the fiscal year. A child is counted once for being served in an early learning activity either in-person or through a virtual program.</p> <p><u>Example:</u></p> <p><i>If 4-year-old John participated in both an in-person and virtual Child and Family program in 2021-22, John would be counted once. If John only participated in a virtual program in 2021-22, John would be counted once.</i></p>
Number of visits made by children	<p>Total number of visits that children 0-6 made to a Child and Family Centre both in person and/or virtual.</p> <p>Count each time a child attended an in-person and/or virtual program that was designed to engage children in an early learning activity.</p>
Number of parents / caregivers served	<p>Number of parents / caregivers who actively participated in an in-person or virtual program either with their children or separately.</p> <p>Count unique parents/caregivers served once in a fiscal year for in-person or virtual.</p> <p><u>Example:</u></p> <p><i>If the parent of 4-year-old John participated in both an in-person and virtual Child and Family program in 2021-22, the parent would be counted once. If the parent only participated in a virtual program in 2021-22, the parent would be counted once.</i></p>
Number of visits made by parents / caregivers	<p>Total number of visits by parents / caregivers who were served through an in-person and/ or virtual program.</p> <p>Count each time a parent/caregiver attended an in-person and/or virtual program that was designed to engage parents/caregivers with their children or separately.</p>

STEP #2: Child and Family Programs – Expenditures

PURPOSE

This schedule captures information on gross expenditures and revenue streams for Child and Family Programs.

HOW TO COMPLETE

Under SUBMISSION INPUT AND QUERY → INPUT AND RESULTS, select:

“Child and Family Programs – Expenditures”

Allocation for operating and Safe Restart Funding have been preloaded. Report the gross expenditures and offsetting revenues in the appropriate categories.

Gross Expenditures:

Gross expenditures are defined as **total expenses** regardless of whether the funding is provided by the ministry, First Nation contributions, or other offsetting revenues. All expenditures related to Child and Family Programs, **irrespective of the funding source**, must be included in this schedule.

Administration:

The 10% limit on the administration expenses is calculated after applying administration offsetting revenues to the administration expenses. If administration expenses exceed the 10% limit, the administration expenses subtotal will be highlighted in red, thereby triggering a warning.

Reporting on Expenses:

For offsetting revenues, please input revenues as negative numbers and include a description regarding the sources of the revenues under the description column on the far right. The Ministry of Education has undertaken a modified status-quo approach for expenses reporting. As such, for consistency purposes, entities are required to follow the prior guidelines when deciding which line to report certain expenses. For further questions, please contact your Financial Analyst.

***Note:** (Applicable to First Nations also receiving Child Care Funding)

There is enhanced financial flexibility to use Child and Family Program funding to help offset eligible costs associated with the re-opening of child care. The **additional** re-opening costs that have **not** been captured in **F2122FIS** under **A404 – Child Care Transformation** can be reported in P2122FIS under Child Care Reopening –

Transformation. Child Care Transformation expenditures related to re-opening cannot be duplicated in either submission.

Step #3: Child and Family Programs – Workforce Data Elements

PURPOSE

This schedule captures information on data elements related to Child and Family Programs – Workforce.

HOW TO COMPLETE related to

Under SUBMISSION INPUT AND QUERY → INPUT AND RESULTS, select:

“Child and Family Programs – Workforce Data”

Report the following data elements related to Workforce:

Professional Learning Strategy Funding

- Number of child and family program staff and supervisors (RECE and Non-RECE) that have participated in professional learning days. (Count each staff person once)
- Number of child and family programs supported
- Number of individuals participating in mentorship programs. (Count each individual once)

Workforce Capacity and Innovation Fund

- Number of individuals supported through recruitment and retention initiatives. (Count each individual once)
- Number of RECEs working in child and family programs as of Nov 1, 2021
- Number of RECEs working in child and family programs as of March 31, 2022

Note that First Nations may have received Workforce Funding as part of their Child Care allocation. Workforce data elements related to Child Care, and not Child and Family Programs should be reported in F2122FIS and should not be duplicated here.

Step #4: Child and Family Programs – Workforce Expenditures

PURPOSE

This schedule captures Workforce expenditures related to Child and Family Programs.

HOW TO COMPLETE related to

Under SUBMISSION INPUT AND QUERY → INPUT AND RESULTS, select:

“Child and Family Programs – Workforce Expenditures”

Allocation for Workforce Child and Family Programs has already been pre-loaded. Report the total adjusted gross expenditures for Professional Learning Strategy, Workforce Capacity and Innovation Fund and Administration*.

For a list of eligible expenses, please refer to the [2021-22 Ontario Child Care and Child and Family Programs Business Practice, Service and Funding Guideline for First Nations and Child Care Transfer Payment Agencies](#). Any funding not spent on the prescribed expenditures will be recovered by the ministry.

Expenditures reported on this schedule must be related to Child and Family Programs only.

Note that First Nations may have received Workforce Funding as part of their Child Care allocation. Workforce expenditures related to Child Care, and not Child and Family Programs should be reported in F2122FIS and should not be duplicated here.

**First Nations are permitted to use up to 10 per cent of the Workforce Funding allocation on administration expenditures associated with planning, implementing and administering the Workforce Funding.*

STEP #5: Child and Family Programs – Entitlement

PURPOSE

The funding entitlement is calculated in this schedule. The levels of expenditures, financial flexibility and administration maximum allowable expenditure threshold are all taken into consideration when calculating the entitlement.

HOW TO COMPLETE

Under SUBMISSION INPUT AND QUERY → INPUT AND RESULTS, select:

“Child and Family Programs – Entitlement”

There is no data entry required for this schedule as all the required data has been pre-loaded or is derived from other schedules within the submission.

The allocations for the Child and Family Programs should be checked against Schedule D of your Service Agreement. Expenses in this schedule are pulled from the “Child and Family Programs – Expenditures” and “Child and Family Programs – Workforce Expenditures” schedules of this submission.

The Child and Family Program entitlement is calculated as the lesser of the allocation and the adjusted gross expenditures presented in the “Child and Family Programs – Expenditures” and “Child and Family Programs – Workforce Expenditures” schedules. The maximum allowable administration expenditure is capped at 10% of the operating allocation.

***TIP!**

- If the administrative expenses exceed the 10% limit, the total will be highlighted in red to indicate a warning.

STEP #6: Guideline Adherence

PURPOSE

This section requires that your First Nation attest to complying with the service agreement in effect with the ministry. Your First Nation must also confirm that the expenditures entered into this submission have been used for supporting Child and Family Programs as per the funding guideline.

HOW TO COMPLETE

Under SUBMISSION INPUT AND QUERY → INPUT AND RESULTS, select:

“Guideline Adherence”

Prior to promoting your EFIS 2.0 file for submission to the ministry, you must attest to the following:

- Your First Nation is in compliance with the service agreement in effect between the Recipient and the Ministry of Education;
- Your First Nation has incurred the expenditures reported in this submission as to be reflected in the audited financial statements; and
- Your First Nation has provided the level of service indicated in the data summary, as per the service agreement.

If the above statements are true, select “YES” in the “Guideline Adherence Confirmation” row.

Please note that if “NO” has been selected in the Guidelines Adherence, you are NOT FULLY IN COMPLIANCE with the statements mentioned above pertaining to: 1) service agreement, 2) financial summary, 3) data summary, and 4) other. If this is the case, you must provide an explanation in the “Warning Explanation” column of the Warnings form.

Next, please enter under “**Contact Person**” the contact information of the individual who is best able to answer any questions regarding the information entered in this submission. Should your Financial Analyst have any questions pertaining to this submission, this is the person your Financial Analyst will be contacting.

Under “**Signing Authorities 1**” and “**Signing Authorities 2**”, enter the contact information of 2 individuals who have the authority within your First Nation to bind the financial information entered in this EFIS submission to the ministry. Examples of signing authorities are: Manager of Finance, Finance Director, Council Member, member of the Board of Directors, President, etc.

STEP #7: Program Locations

PURPOSE

The Ministry of Education collects data regarding where Child and Family Programs are located throughout the province.

HOW TO COMPLETE

Under SUBMISSION INPUT AND QUERY → INPUT AND RESULTS, select:

“Program Locations”

In this schedule, please include the locations of ALL sites where Child and Family Programs are offered and supported by funding from the Ministry of Education.

The addresses entered should be easily searchable through an internet search engine such as Google Maps.

STEP #8: Warnings and Errors

PURPOSE

There is no data entry required in any of these schedules. Please review the analysis and correct any inconsistencies prior to promoting your submission to active.

HOW TO COMPLETE

Under SUBMISSION INPUT AND QUERY, INPUT AND RESULTS, select:

“Warnings” and “Errors”

The last 2 schedules are as follows:

1. **Warning Messages** – You can still promote your submission to active if you have outstanding warning messages, but you must follow-up or provide an explanation on all items where “Yes” is identified for warnings. Cells that contain warnings will be highlighted in RED. Expand the “Description” column for more details.
2. **Error Messages** – Unlike warning message, error messages show areas that must be fixed before you can submit in EFIS 2.0. You cannot submit your EFIS file with outstanding error messages. In the Errors form, follow-up on all items where “Yes” is identified for errors. Cells that contain errors will be highlighted in RED. Expand the “Description” column for more details.

*TIP!

Your submission cannot be promoted to “ACTIVE” status until ALL error messages have been addressed and cleared.

STEP #9: Submission Management

PURPOSE

The submission management area allows you to validate your file and promote it to active for submission to the ministry.

HOW TO COMPLETE

Under “Submission Management” select Submission Management and expand the folder by clicking on the “+” sign. The folder will expand and reveal 3 task boxes:

- 1. Version Description and Summary:** This area allows you to manage the various versions of the file. Ensure the correct data is populated into the “Recipient Working Version” as this will be the file submitted to the ministry. Enter a description to the Recipient Working Version by clicking on the field, entering text, and clicking the Save button.
- 2. *OPTIONAL* - Copy Data to Recipient FA Viewable Version:** This process can be used if you need your Financial Analyst (FA) to review your data in the Recipient Working Version. It will copy all your data from the “Recipient Working Version” into the “Recipient FA Viewable Version.” To complete this process, **choose ‘Yes’** from the drop-down menu under “Are you sure you want to replace all data in FA Viewable Version?” and click the Save button.
- 3. Validate and Promote Submission for Approval:**
 - Click on the file name under the header: “Planning Unit”
 - Click on “Actions”
 - Select “Validate”:
 - If the sub-status column shows “Invalid Data”, you must click on “Invalid Data” and correct the listed errors.
 - If the sub-status column shows “Validated”, proceed to the next step
****Please ensure that you click on the actual file name under “Planning Unit” and that it is physically selected.**
 - Click on “Actions”
 - Click on “Change Status” and select “**Promote**”
 - Click on “Ok”
 - The submission is promoted and flagged for the Approver. The file is now “read only” for the Modifier and the Modifier can no longer enter/edit data in the file.
 - The **Approver** will then log into EFIS, review, and change the status to “Approve” in order to submit the EFIS file to the ministry.

REPORTING

After completing STEPS #1 – 7, the data in the Financial Statements submission file should be complete.

You are now required to send in the following **REPORTS** (scanned) of the following sections of your “**Recipient Active Version**” 2021-22 Child and Family Programs Financial Statements submission in EFIS 2.0:

- Signed Certificate
- Signed Child and Family Programs – Expenditures
- Signed Child and Family Programs – Workforce Expenditures
- Signed Child and Family Programs – Entitlement

(To print the reports, under: **SUBMISSION INPUT AND QUERY** → select: **REPORTS** and then click on the report you wish to print.)

The reports for Certificate, Child and Family Programs - Expenditure and Child and Family Programs - Entitlement must be printed from the “*Recipient Active Version*” EFIS submission. They must be signed by two members of your First Nation who have signing authority. Once signed, these reports can be scanned and e-mailed to childcarefunding@ontario.ca and copy the Financial Analyst.

Once a submission is promoted to “**Active**” status, your First Nation has formally submitted their 2021-22 Child and Family Programs Financial Statements - EFIS 2.0 file to the Ministry of Education.

Assistance with EFIS 2.0

For user and/or navigation assistance on EFIS 2.0, please contact:

EFIS Technical Support
Telephone: (416) 326-8307
E-mail: efis.support@ontario.ca

For data input assistance, please contact your Financial Analyst:

Financial Analyst	Telephone #	E-mail Address
Agnes Chan	(416) 270-5846	Agnes.Chan2@ontario.ca
Brian Tse	(416) 270-7652	Brian.Tse@ontario.ca
Fiona Mak	(416) 270-2340	Fiona.Mak@ontario.ca
Jonathan Hodge	(416) 268-8135	Jonathan.Hodge@ontario.ca
Qin Han	(437) 339-2956	Qin.Han@ontario.ca
Vanessa Yu Foon Moi	(416) 270-1379	Vanessa.YuFoonMoi@ontario.ca