

# ONTARIO CHILD CARE SERVICE MANAGEMENT GUIDELINES

## **BUSINESS PRACTICES GUIDELINES**

Ministry of Education  
Early Learning Division

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## BUSINESS PRACTICES GUIDELINES

### PART 1

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## TRANSFER PAYMENT BUSINESS PROCESS

### 1.1 Overview of Contracting Process

In accordance with the Government of Ontario's Transfer Payment Accountability Directive, and consistent with the principles of prudent fiscal management, funds must be flowed to recipients only upon signature of the service agreement.

Service agreements identifying funding levels and related service targets will be distributed to CMSMs/DSSABs **before the end of December 2011** for signature by **January 27, 2012**.

The contracting process will consist of the following three stages:

1. Contracting;
2. Payment; and
3. Financial reporting.

Following the issuance of service agreements, CMSMs/DSSABs will be required to provide Estimates identifying service targets by funding type within the approved funding levels.

### 1.2 Contracting

Service agreements between the ministry and CMSMs/DSSABs:

- set out expectations, terms and conditions of funding to support good governance, value for money, and transparency in the administration of transfer payment funds;
- document the respective rights, responsibilities, and obligations of the ministry and CMSMs/DSSABs;
- include specific, measurable results for the money received, reporting requirements, and any corrective action the government is entitled to take if agreed upon results are not achieved; and
- subject to the *Freedom of Information and Protection of Privacy Act* and other legislation, allow independent verification of reported program and financial information by independent professionals and the Auditor-General of Ontario.

### 1.3 Financial Reporting

#### 1.3.1 Financial Reporting Cycle

As stated in the Reporting Schedule (Schedule D of the service agreement), CMSMs/DSSABs are expected to provide financial reports to the ministry as per the following cycle:

Submission Type	Due Date
Service Agreement	January 27 <sup>1</sup>
Estimates	March 31 <sup>1</sup>
Revised Estimates	August 31
Financial Statements	May 31

1. With automatic extensions granted should the municipal budget not be passed by this date.

#### 1.3.2 In-Year Funding Adjustments

As per the service agreement, the ministry automatically adjusts entitlement and the resulting cash flow to reflect under spending which is expected or forecasted following the submission of any of following: Estimates, Revised Estimates and Financial Statements following actual under spending.

These adjustments will result when the following occurs:

- projected or actual spending levels indicate that the CMSM/DSSAB will not generate an allocation amount to the same level that was communicated to it prior to the start of the calendar year;
- the ministry identifies through its review process that projected spending levels should be adjusted to reflect an amount that more closely reflects previous years' actuals, trends and expectations for the current calendar year. This process is completed through discussions between the ministry and CMSMs/DSSABs.

#### 1.3.3 Policy for Late Filing

The policy for late filing shall be applicable to the following four ministry submissions:

1. Service Agreement
2. Estimates
3. Revised Estimates
4. Financial Statements

Where a CMSM/DSSAB files any submission after the filing deadline, its regular cash flow will be reduced progressively as follows until the submission has been received:

- First 30 days = 1% of the total annual allocation which represents in most instances 50% of the annual administration detail codes (A380 & A425)

- 30 – 60 days = 2% of the total annual allocation which represents in most instances 100% of the annual administration detail codes (A380 & A425)
- 60 – 90 days = 5% of the total annual allocation which represents in most instances 3% of the annual program related detail codes.

Upon submission of ministry requirements, the ministry will revert back to the normal monthly payment process and will include in the monthly payment the total amount withheld up to that point.

### **1.3.4 Service/ Financial Data and Targets**

As stated in the Contractual Service Targets Schedule (Schedule B of the service agreement), and in compliance with the Transfer Payment Accountability Directive, there are service targets, called contractual service targets, tied to the service agreement to support accountability. There are five contractual service targets (see below) that are a compilation of 10 detail codes and 37 data elements related to fee subsidy and special needs resourcing.

Should the CMSM/DSSAB not meet all five contractual service targets by 10% or more in the aggregate, the CMSM's/DSSAB's entitlement and cash flow will be reduced by 1% for every 10% missed to reflect the underachievement of contractual service targets. This funding adjustment will be processed upon review of the reporting submissions by the ministry.

Contractual service targets are monitored by the ministry through a three-step progressive action process:

1. The ministry will review the CMSM's/DSSAB's Revised Estimates, variance report and action plan;
2. The ministry will meet with the CMSM/DSSAB to monitor these targets should they project the inability to meet contractual service targets by year end;
3. The ministry will affect a one-time recovery of funds if contractual service targets are not met, as identified to the ministry in the submissions.

The CMSM/DSSAB will continue reporting on all other service targets in their Estimates, Revised Estimates and Financial Statements submissions. Contractual service targets will be automatically calculated and entered into the appropriate fields through the ministry's financial reporting system, the **Education Finance Information System (EFIS)**.

## CHILD CARE SERVICE MANAGEMENT GUIDELINES

CONTRACTUAL SERVICE TARGETS			
Target	Detail Code/ Component	Service Agreement Target/ Data Element	Description
1	a. A371 Child Care Delivery Agent Fee Subsidy Regular Program	Average monthly number of children served (fee subsidy) 0-12 years	Total average monthly number of infants, toddlers, preschoolers, JK, SK and school aged children served through regular, ELCC and ELCD Fee subsidy
	b. A429 Fee Subsidy ELCC		
	c. A661 ELCD Operating		
2	a. A376 Special Needs Resourcing Delivery Agent	Average monthly number of children served (special needs resourcing)	Total average monthly number of children (0- SK) and school aged children served through regular, ELCD and ELCC special needs resourcing
	b. A430 Special Needs Resourcing ELCC		
	c. A661 ELCD <b>Operating</b>		
3	a. A400 Ontario Works- Formal Child Care	Average monthly number of children served (OW formal and informal) 0- 12 years	Total average monthly number of infants, toddlers, preschoolers, JK, SK and school aged children served through OW Formal .
	b. A401 Ontario Works- Informal Child Care		Average monthly number of children served (OW informal) 0 -12 years
4	a. A663 100% Child Care Fee Subsidy	Average monthly number of children Served (fee subsidy) 0 -12 years	Total average monthly number of infants, toddlers, preschoolers, JK, SK and school aged children served through 100% child care fee subsidy
5	a. A664 Extended Day Fee Subsidies	Cumulative total number of children served	Total number of <b>JK/SK</b> children participating in extended day programs before school, after school, both before and after school and on non-instructional days

### 1.3.5 Estimates Reporting

The Estimates submission allows CMSMs/DSSABs to identify the level of provision of services and associated expenditures and revenues by the CMSMs/DSSABs for the upcoming fiscal year covering the period of January to December. It is due by March 31.

### 1.3.6 Revised Estimates Reporting

The Revised Estimates submission allows CMSMs/DSSABs to monitor in-year performance against financial and service data targets. The Revised Estimates submission is submitted annually by each CMSM/DSSAB to the ministry. It is for the period ending June 30, with a projection of expenditures and service data to December 31. It is due by August 31.

CMSMs/DSSABs will report in a supplementary schedule an estimate of the following

calendar year's service target levels through the Revised Estimates reporting cycle. These forecasts will inform the following calendar year's service agreement planning process. Details regarding the identification of targets are in the EFIS package.

### **1.3.7 Financial Statements Reporting**

The Financial Statements reporting submission represents the CMSM's/DSSAB's performance against its financial and service targets for the year. It also encompasses a reconciliation of the annual allocation once the yearly results are reported. It is due five months following the CMSM's/DSSAB's year-end date, or May 31 and includes the following five elements:

1. Audited financial statements;
2. A post audit management letter issued by the external auditors. If such a letter is not available, confirmation in writing for the rationale as to why it is not available;
3. A review engagement\* report (at a minimum) which includes a schedule of revenues and expenses funded by the Ministry of Education, by detail code, unless this information is already included as part of the audited financial statements; and
4. An active EFIS submission.
5. A copy of supporting documentation to validate the TWOMO costs for the year (applicable to DSSABs only).

\* The review engagement report allows for the independent verification of data reported within EFIS. Sample templates are provided in Appendix C.

### **1.3.8 Variance Reporting**

Variance reporting is required for identified significant variances for Revised Estimates and Financial Statements. CMSMs/DSSABs will be required to report significant variances, reason for variances, impacts on staff and services and provide an action plan as part of financial reporting.

#### **Variations**

Significant variances are identified as follows:

- If the year's total adjusted gross expenditure is \$100,000 or greater, a variance report is required if the financial or revenue data is \$10,000 or more over or under the target.
- If the year's total adjusted gross expenditure is less than \$100,000, a variance report is required if the financial or revenue data is 10% or more over or under the target.
- With respect to contractual service targets, a variance report is required if service data is 10% or more over or under the target.



**Significant Variance**

	Financial or Revenue Target Data  When the year's <u>Total Adjusted Gross Expenditure</u> is <u>\$100,000 or greater</u>	Financial or Revenue Target Data  When the year's <u>Total Adjusted Gross Expenditure</u> is <u>less than \$100,000</u>
<u>Financial or Revenue Target Data</u>	+/- \$10,000	+/- 10%
<u>Contractual Service Target Data</u>	+/- 10%	

**1.4 Payment**

**1.4.1 Budget Schedule**

The Budget Schedule (Schedule B of the service agreement) identifies the ministry's allocation to CMSMs/DSSABs. Generally, the allocation is divided into 12 equal payments. While payments in each calendar year should only begin after the service agreement is signed by the ministry and the CMSM/DSSAB, the ministry may continue to make payments based on the approved budget for the immediately preceding calendar year until the budget for the current calendar year is approved.

**1.4.2 Payment Mechanics**

**Based on Service Agreement:**

The original monthly cash flow will be based on 1/12 of the allocation amount in the service agreement.

**Based on Estimates:**

If the Estimates submission in EFIS, due by March 31, 2012, reflects a different entitlement amount than the allocation in the service agreement, then the cash flow for the May payment will be adjusted based on 5/12 of the entitlement amount subtracting the total amount of payments made to date in 2012. The following monthly payments will be based on 1/12 of the entitlement amount in the Estimates submission on EFIS.

**Based on Revised Estimates:**

If the Revised Estimates submission in EFIS, due by August 31, 2012, reflects a different entitlement amount than in the Estimates, then the cash flow for the October payment will be adjusted based on 10/12 of the entitlement amount subtracting the total amount of payments made to date in 2012. The following monthly payments will be based on 1/12 of the entitlement amount in the Revised Estimates submission on EFIS.

**Based on Financial Statements:**

When the CMSM / DSSAB submits their Financial Statements, any difference between the total amount paid to date, and the entitlement calculated in the Financial Statements will be cash flowed to the recipient generally two months after the filing of the Financial Statements. Any amounts owing by the CMSM/DSSAB to the Ministry of Education will be deducted from a future month's cash flow amount. The CMSM/DSSAB is not to issue a cheque for the recoverable amount.

## **1.5 Financial Flexibility**

### **1.5.1 In-Year Flexibility**

CMSMs/DSSABs have in-year flexibility to realign funds in accordance with the following financial flexibility criteria in order to meet service targets and to address volume and caseload pressures. These adjustments do not require prior approval from the ministry. Service agreements are not amended to reflect realignment of funds. Financial flexibility realignments are identified as part of the financial reporting cycle.

In order for financial flexibility to apply, CMSMs/DSSABs must meet the following criteria:

#### **Program/Policy Direction and Priorities**

- Service targets must be consistent with ministry policy direction as well as community priorities and financial flexibility should improve client and service outcomes.

#### **Funding Policies and Guidelines**

- Financial flexibility may be implemented only when the CMSM/DSSAB has mechanisms in place to monitor achievement of their service targets (i.e. Ontario Child Care Management System, City of Toronto's Children's Services Information System).

#### **Realignment**

- Funds may be realigned if they are:
  - within the same executive control/allotment transfer control,
  - within the same funding legislation,
  - within the same funding agreement, and
  - between detail codes that have not been identified as exceptions to financial flexibility.

### **1.5.2 Exceptions to Financial Flexibility**

The following are exceptions to financial flexibility.

#### **Detail codes with limited flexibility:**

- Ontario Works Child Care (A400 Formal and A401 Informal)– financial flexibility is allowed between the two Ontario Works detail codes. Funds may not be transferred

out of Ontario Works child care to any other detail code; however, funds from detail codes not identified as exceptions to financial flexibility may be used to cover a deficit in Ontario Works child care.

- Repairs and Maintenance (A375) – funds may be transferred from Early Learning and Child Development (ELCD) Operating (A661) to and from the combined Extended Day 100% Child Care Fee Subsidy (A663/A664). Both of these detail codes, A661 and A663/A664 can also be transferred to A375 in order to address health and safety needs up to a maximum amount of \$1,000 multiplied by the number of licensed child care program in the CMSM/DSSAB geographic area. Prior approval from the ministry is not required provided that **the licensed child care centres can demonstrate** that they are not, or may be at risk of not being, in compliance with licensing requirements under the *Day Nurseries Act*.
- ELCD – Wage Improvement – financial flexibility is only allowed between the two wage improvement detail codes: non profit (A446) and commercial/for profit (A644).
- Funds from Transition Operating (A665) may be transferred to detail code A411, renamed “One-time Start-up Grants – FDK” in order to address start-up costs related to full-day kindergarten (FDK).

Detail codes with no flexibility:

No funds may be transferred out of or into the following detail codes:

- Child Care Administration (A380)
- Early Learning and Child Care (ELCC) Administration (A425)
- Pay Equity Union Settlement – Delivery Agent (A393)
- Transition Minor Capital (A713)
- TWOMO (A384)

### **A661 Funding for “System Needs”**

#### **Ministry of Children and Youth Services (MCYS) direction stated:**

Where the CMSM/DSSAB is able to demonstrate that the spaces created under Best Start can be sustained and secured through fee subsidies, wage subsidies, special needs resourcing and administration, CMSMs/DSSABs may request from the Regional Office, to allocate funds to further support the spaces. This could be achieved by allocating funds to Early Learning and Care areas that could include quality initiatives, training of staff and/or addressing accessibility in rural and northern areas through transportation. These areas require prior approval from the Regional Office.

A661 may be used to fund “system needs” as described in the direction provided by MCYS. The level of expenditure on system needs in **2012** should not exceed the amount **approved by MCYS for this purpose in 2010**. Prior approval from the Ministry of Education (MEDU) is not required; however, CMSMs/DSSABs **must ensure that 2010 MCYS-**

approved levels are not exceeded, and that the details of this expenditure are reported in EFIS in Schedule 2.6 – System Needs.

## **1.6 Basis of Accounting**

CMSMs/DSSABs are required to report their revenues and expenditures using the modified accrual basis of accounting in their Estimates, Revised Estimates and Financial Statements submissions. This basis of accounting is also guided by other policies and guidelines.

### **1.6.1 Modified Accrual Basis of Accounting**

The modified accrual basis of accounting records the effects of transactions as events give rise to them occur, irrespective of when cash is received or paid. This method of accounting requires the inclusion of short term accruals

The modified accrual basis of accounting does not recognize transactions such as amortization, charges/appropriations to reserves or allowances. Under modified accrual accounting, expenditures that would be amortized under full accrual accounting must be recognized as expenditures in the budget year the goods or services are received.

Expenditures made once a year (e.g. property taxes, insurance) must be recorded in one of the following two methods:

1. Expenditures will be charged to the period in which they are paid.
2. The part of the expenditure that applies to the current year will be expensed in that year.

Either method of accounting for expenditures made once a year is acceptable. However, the selected method must be consistent from year to year.

### **1.6.2 Admissible / Inadmissible Expenditures**

Expenditures deemed reasonable and necessary for the provision of services subsidized by the Ministry are admissible in the calculation of the funding entitlement. These expenditures must be supported by acceptable documentary evidence.

All expenditures arising from transactions not conducted at arms length from the CMSM/DSSAB must receive prior ministry approval.

Appendix D contains a list of expenditures identified by their admissibility for purposes of calculating funding entitlement.

## **1.7 Territory Without Municipal Organization**

Funding associated with territory without municipal organization (TWOMO) is applicable only to affected DSSABs.

TWOMO costs reported to the Ministry of Education should only include the portion of the costs related to the detail codes funded by the Ministry of Education.

The TWOMO allocation included in the service agreement is based on the 2011 costs as reflected in the 2011 Revised Estimates submission. DSSABs will revise this amount, as necessary, in their Estimates, Revised Estimates and Financial Statements submissions to reflect actual TWOMO costs in 2012.

### **1.7.1 Estimates Submission**

If the actual TWOMO cost for child care has been determined by this time, DSSABs will report the actual 2012 cost in their Estimates submission under detail code A384 in schedule 2.3.

If the actual TWOMO cost for child care has not been determined by this time, DSSABs will provide an estimate for this cost in 2012 under detail code A384 in schedule 2.3.

DSSABs will receive, as part of the monthly cash flow, an amount related to the TWOMO amount entered in the Estimates submission.

### **1.7.2 Revised Estimates Submission**

If the actual TWOMO cost still has not been determined by this time, DSSABs will enter the same amount as set out in the budget submission. If the DSSAB has additional information that provides a more accurate estimate than was predicted in their estimate submission, they have the opportunity to revise their estimate at this time.

If the actual TWOMO cost has been determined by this time, DSSABs will report the actual costs in their Revised Estimates submission.

Cash flow will be adjusted to reflect any updates to the estimated amount or the actual amount (if it is determined by this time).

### **1.7.3 Financial Statements Submission**

The DSSAB will report the actual TWOMO cost for 2012 in their Financial Statements submission. If the amount reported in the Financial Statements submission is different from the amount reported at Revised Estimates, the cash flow will be adjusted to “true-up” their allocation for the year. This adjustment will happen approximately one month after their Financial Statements submission.

The ministry will verify the amount reported in the Financial Statements submission with the DSSAB's supporting documentation that was sent to the ministry, during the year-end reporting process.

**1.8 Child Care Transition – Operating and Capital**

Please refer to the *Child Care Transition Funding Guidelines*.

## **BUSINESS PRACTICES GUIDELINES**

### **PART 2**

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## **BUSINESS PRACTICES WITH SERVICE PROVIDERS**

### **2.1 Standards and Requirements**

CMSMs/DSSABs are required to:

- Ensure that funds are used in accordance with the ministry's policies, procedures, and guidelines;
- Monitor the use of funds with service providers on an annual basis; and
- Reconcile service provider use of funds and recover funds as required.

CMSMs/DSSABs must also have policies and procedures in place in order to fulfill all of their reporting requirements to the ministry. This accountability applies to both service providers from whom CMSMs/DSSABs have purchased service as well as services directly operated by CMSMs/DSSABs. In addition, the delivery agent's financial policies and procedures are subject to ministry review.

### **2.2 Best Practices**

The following ministry best practices regarding the management of funds for child care fee subsidies, special needs resourcing, and wage subsidy are intended to assist delivery agents in developing their business procedures with service providers.

### **2.3 Fee Subsidies**

If fee subsidies are paid on a claims basis, then reconciliation occurs regularly. In this instance, reconciliation by means of an audited financial statement is not necessary. However, if fee subsidies are not paid on a claims basis, reconciliation by means of an audited financial statement is required.

### **2.4 Special Needs Resourcing**

As part of administering special needs resourcing funds, delivery agents should reconcile and recover funds on the basis of audited financial statements from service providers.

### **2.5 Wage Subsidy and Wage Improvement**

Audited financial statements should be required by CMSMs/DSSABs from service providers where the combined wage subsidy and wage improvement funding is \$20,000 or greater. A special purpose report which verifies that wage subsidies have been used for the purpose(s) intended must be included as part of the audit to reconcile wage subsidy allocation against actual expenditures. In addition, a Wage Subsidy Utilization Statement must be submitted to the CMSM/DSSAB by each service provider in receipt of wage subsidy and/or wage improvement funds.

## **2.6 Health and Safety**

Health and safety funding must be paid to service providers strictly on a claims basis.

## **2.7 Reconciliation**

As a best practice, CMSMs/DSSABs should have a comprehensive reconciliation process in place that reconciles actuals against allocations, as well as provide supporting documents for audit purposes. The CMSMs/DSSABs reconciliation process is subject to ministry review.

## **2.8 Recoveries**

Identified unused funds must be recovered from service providers within two years. These funds must be identified as recoveries.

## **2.9 Major Capital**

CMSMs/DSSABs are requested to advise MEDU of the sale, renovation, or transfer of child care centres that previously received capital funding.



## BUSINESS PRACTICES GUIDELINES

### APPENDIX A

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#### HEALTH AND SAFETY

It is the ministry's expectation that service providers will continue to comply with the ministry's licensing requirements under the *Day Nurseries Act*, as well as, health and safety practices, the upkeep of equipment, property repairs, and maintenance.

Repairs and Maintenance (A375) – funds may be transferred from Early Learning and Child Development (ELCD) Operating (A661) or the combined Extended Day and ELCD 100% Child Care Fee Subsidy (A663/A664) to address health and safety needs up to a maximum amount identified in the service agreement. Prior approval from the ministry is not required provided that the licensed child care centres can demonstrate that they are not, or may be at risk of not being, in compliance with licensing requirements under the *Day Nurseries Act*

Common areas of health and safety concern in child care centres include:

##### **Food Preparation**

Addition, repair or replacement of:

- hand washing sink in the kitchen
- dishwasher or hot water booster
- major appliances

##### **Major Systems**

Addition, improvement, repair or replacement of:

- leaking roof
- heating system
- ventilation system
- fire detection alarm changes and upgrades
- emergency lighting
- accessibility
- windows or doors
- asbestos removal or encapsulation
- wiring upgrades
- fencing

##### **Washrooms**

Addition, repair or replacement of:

- fixtures
- partitions
- flooring materials

##### **Play Area**

Addition, repair or replacement of:

- cot storage facilities
- windows
- worn flooring material
- damaged outdoor play equipment

**Note:** The above list is only a guide and not an exhaustive list.

**BUSINESS PRACTICES GUIDELINES**

**APPENDIX B**

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<b>FINANCIAL DATA (APPLICABLE TO ALL DETAIL CODES)</b>
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**Shortname:** AGROSEXP\$

**Name:** Adjusted Gross Expenditures

**Definition:**

The Adjusted Gross Expenditures are expenditures approved for ministry subsidies. This is the amount upon which the ministry subsidy formula is applied.

The Adjusted Gross Expenditure amount is the sum of expenditure under each detail code shown in column 1 of Schedule 2.4 of the Estimates less Required Parental Contribution, Parental Fee (for directly operated) and Other Offsetting Revenues. It is referred to as "adjusted" because columns 2, 3 and 4 of Schedule 2.4 of the Estimates are deducted from Column 1, the organization's gross expenditure.

**Data Type:** Financial Target - Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements

---

**Shortname:** GROSEXP\$

**Name:** Gross Expenditures

**Definition:**

Schedule 2.4, Schedule of Adjusted Gross Expenditures, Column 1 is the sum of the total costs for the delivery of a service under each detail code and may also be useful in analyzing the costs of a unit of service. Although the ministry may only fund a portion of this total cost, it is important to know the gross expenditures under each detail code and not only the portion the ministry subsidizes.

**Data Type:** Financial Specific - Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements

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**B076 - B165 / CHILD CARE REGULAR SUBSIDIES**

**Detail Code:**

**A371 - Child Care Delivery Agent Fee Subsidy (DNA) Supports**

**Funding Legislation: DNA**

**Funding Formula: 80%**

**Detail Code Definition:**

Child Care subsidies used to purchase spaces from non-profit and commercial child care and private home child care agencies through contracts with delivery agents.

---

**DATA ELEMENTS:**

**Shortname:** AVGSCHREC#

**Name:** Average Monthly Number of School-Age Children Served in Recreation Programs

**Definition:**

The number of school-age children enrolled in recreation programs. Each child is counted once every month. The number reported is the year-to-date average (mean) of the number of children enrolled in recreation programs in each month.

**Data Type:** Other Service Target –Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements.

---

**Shortname:** AVGINFSER#

**Name:** Average Monthly Number of Infants Served

**Definition:**

The number of infants receiving fee subsidy. Each infant is counted once every month. The number reported is the year-to-date average (mean) of the number of infants receiving fee subsidy in each month. For infants, less than 18 months old. Each child will move up to the next age group according to their birth date.

**Data Type:** Component of Contractual Service Target - Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements.

## CHILD CARE SERVICE MANAGEMENT GUIDELINES

---

**Shortname:** AVGTODSER#

**Name:** Average Monthly Number of Toddlers Served

**Definition:**

The number of toddlers receiving fee subsidy. Each toddler is counted once every month. The number reported is the year-to-date average (mean) of the number of toddlers receiving fee subsidy in each month. For toddlers, 18 months of age and over up to and including 30 months of age. Each child will move up to the next age group according to their birth date.

**Data Type:** Component of Contractual Service Target - Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements.

---

**Shortname:** AVGPRESER#

**Name:** Average Monthly Number of Preschoolers Served

**Definition:**

The number of preschoolers receiving fee subsidy. Each preschooler is counted once every month. The number reported is the year-to-date average (mean) of the number of preschoolers receiving fee subsidy in each month. For preschoolers, more than 30 months of age up to and including 4 years of age. Each child will move up to the next age group according to their birth date.

**Data Type:** Component of Contractual Service Target - Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements.

---

**Shortname:** AVGJKSER#

**Name:** Average Monthly Number of JK Children Served

**Definition:**

The number of JK children receiving fee subsidy. Each child is counted once every month. The number reported is the year-to-date average (mean) of the number of JK children receiving fee subsidy in each month. For JK children who are 3 years and 8 months of age, as of September 1st of each year, up to and including 5 years of age.

**Data Type:** Component of Contractual Service Target - Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements

---

**Shortname:** AVGSKSER#

**Name:** Average Monthly Number of SK Children Served

**Definition:**

The number of SK children receiving fee subsidy. Each child is counted once every month. The number reported is the year-to-date average (mean) of the number of SK children receiving fee subsidy in each month. For SK children who are 4 years and 8 months of age, as of September 1st of each year, up to and including 6 years of age.

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## CHILD CARE SERVICE MANAGEMENT GUIDELINES

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**Data Type:** Component of Contractual Service Target - Cumulative  
**Frequency:** Estimates; Revised Estimates; Financial Statements

---

**Shortname:** AVGSCHSER#

**Name:** Average Monthly Number of School-Age Children Served

**Definition:**

The number of school-aged children receiving fee subsidy. Each child is counted once every month. The number reported is the year-to-date average (mean) of the number of school-aged children receiving fee subsidy. For school-aged children who are 5 years and 8 months of age, as of September 1st of each year, up to and including 12 years of age (under 18 for children with special needs).

**Data Type:** Component of Contractual Service Target - Cumulative  
**Frequency:** Estimates; Revised Estimates; Financial Statements

---

**Shortname:** CHISER3#

**Name:** Number of Children Served - Day Nurseries Act

**Definition:**

The number of children receiving fee subsidies. Each child is counted only once in the budget year. Include fee subsidies for school-aged children enrolled in recreation programs.

**Data Type:** Other Service Target - Cumulative  
**Frequency:** Estimates; Revised Estimates; Financial Statements

---

**Shortname:** FAMSER2#

**Name:** Number of Families Served - Day Nurseries Act

**Definition:**

The number of families represented among those children receiving fee subsidies. Each family is counted only once in the budget year. Include any families with school-age children receiving fee subsidies who are enrolled in recreation programs.

**Data Type:** Other Service Target - Cumulative  
**Frequency:** Estimates; Revised Estimates; Financial Statements

---

**Shortname:** CCRECREAT#

**Name:** Number of Children Served - Recreation

**Definition:**

The number of school-age children enrolled in recreation programs receiving this service. Each child is counted only once in the budget year.

---

**Data Type:** Other Service Target - Cumulative  
**Frequency:** Estimates; Revised Estimates; Financial Statements

---

**Shortname:** CCRECFAM#

**Name:** Number of Families Served - Recreation

**Definition:**

The number of families represented among those school-age children receiving fee subsidies who are enrolled in recreation programs. Each family is counted only once in the budget year.

**Data Type:** Other Service Target - Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements

<b>B076 - B166 / CHILD CARE SPECIAL NEEDS RESOURCING</b>
--

**Detail Code:**

**A376 - Delivery Agent - Special Needs Resourcing**

**Funding Legislation:** DNA

**Funding Formula:** 80%

**Detail Code Definition:**

Funding to Delivery Agents to purchase Resource Teachers for the purpose of support to children with special needs in an integrated setting.

---

**DATA ELEMENTS:**

**Shortname:** CHISER4#

**Name:** Number of Children Served - Special Needs Resourcing

**Definition:**

The number of children with special needs receiving special needs resourcing. Each child is counted only once in the budget year. Include special needs resourcing supporting school-aged children enrolled in recreation programs.

**Data Type:** Other Service Target - Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements

---



## CHILD CARE SERVICE MANAGEMENT GUIDELINES

---

**Shortname:** FTESTAFCC#

**Name:** Number of Full Time Equivalent (FTE) Staff -Special Needs Resourcing

**Definition:**

The number of resource teachers responsible for the delivery of the service. Full-time equivalent is based on a minimum of 35 hours per week.

**Data Type:** Other Service Target - Static

**Frequency:** Estimates; Revised Estimates; Financial Statements

---

**Shortname:** CCRECREAT#

**Name:** Number of Children Served – Recreation

**Definition:**

The number of school-age children enrolled in recreation programs receiving this service. Each child is counted only once in the budget year.

**Data Type:** Other Service Target- Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements

---

**Shortname:** ANSO-SK#

**Name:** Average Monthly Number of Children Served - Special Needs Resourcing

**Definition:**

The number of children with special needs up to and including SK age receiving special needs resourcing. Each child is counted once every month. The number reported is the year-to-date average (mean) of the number of children served each month.

**Data Type:** Component of Contractual Service Target– Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements

---

**Shortname:** AVGSCHSER#

**Name:** Average Monthly Number of School-Age Children Served – Special Needs Resourcing

**Definition:**

The number of school-aged children receiving special needs resourcing. Each child is counted once every month. The number reported is the year-to-date average (mean) of the number of school-aged children receiving special needs resourcing. For school-aged children who are 5 years and 8 months of age, as of September 1st of each year, and under 18 years of age.

**Data Type:** Component of Contractual Service Target– Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements

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**B076 - B167 / CHILD CARE COST OF ADMINISTRATION**

**Detail Code:**

**A380 - Child Care Administration**

**Funding Legislation: DNA**

**Funding Formula: 50%**

**Detail Code Definition:**

Amount paid to child care delivery agents for administrative costs as defined in the Child Care Administrative Cost Sharing Guidelines.

---

**DATA ELEMENTS: NONE**

**B076 - B170 / CHILD CARE WAGE SUBSIDY**

**Detail Code:**

**A390 - Delivery Agent - Wage Subsidy - Non-Profit**

**Funding Legislation: DNA**

**Funding Formula: 80%**

**Detail Code Definition:**

MEDU funding paid through the Delivery Agent to non-profit licensed child care agencies towards the reduction of fees charged to parents and/or remuneration to staff.

---

**DATA ELEMENTS:**

**Shortname:** CCFTE0-5#

**Name:** Number of FTEs Serving Age 0-5 – Wage Subsidy Non-Profit

**Definition:**

The number of full-time equivalent staff, serving children age 0-5 years old, in non-profit child care centres, home child care agencies, and special needs resourcing, including home child care providers who receive wage subsidy funding. Full-time equivalent is based on a minimum of 35 hours per week.

**Data Type:** Other Service Target - Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements

---

**Shortname:** CCFTE6-12#

**Name:** Number of FTEs Serving Age 6-12 – Wage Subsidy Non-Profit

**Definition:**

The number of full-time equivalent staff, serving children age 6-12 years old, in non-profit child care centres, home child care agencies, and special needs resourcing, including home child care providers who receive wage subsidy funding. Full-time equivalent is based on a minimum of 35 hours per week.

**Data Type:** Other Service Target- Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements

---

**Shortname:** CCNONPSTA#

**Name:** Number of FTE Non-Program Staff – Wage Subsidy Non-Profit

**Definition:**

The number of full-time equivalent non-program staff (including cooks, bus drivers, housekeeping, janitorial and clerical staff) in non-profit child care centres, home child care agencies,, and special needs resourcing, including home child care providers who receive wage subsidy funding. Full-time equivalent is based on a minimum of 35 hours per week.

**Data Type:** Other Service Target - Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements

---

**Shortname:** CCCONTRCT#

**Name:** Number of Contracts-Wage Subsidy Non-Profit

**Definition:**

The number of wage subsidy contracts.

**Data Type:** Other Service Target - Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements

**B076 - B170 / CHILD CARE WAGE SUBSIDY**

**Detail Code:**

**A391 - Delivery Agent - Wage Subsidy - Commercial**

**Funding Legislation: DNA**

**Funding Formula: 80%**

**Detail Code Definition:**

MEDU funding paid through the Delivery Agent to commercial licensed child care agencies towards the reduction of fees charged to parents and/or remuneration to staff.

---

**DATA ELEMENTS:**

**Shortname:** CCFTE0-5#

**Name:** Number of FTEs Serving Age 0-5 – Wage Subsidy Commercial

**Definition:**

The number of full-time equivalent staff, serving children age 0-5 years old, in commercial child care centres, home child care agencies, and special needs resourcing, including home child care providers who receive wage subsidy funding. Full-time equivalent is based on a minimum of 35 hours per week.

**Data Type:** Other Service Target- Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements

---

**Shortname:** CCFTE6-12#

**Name:** Number of FTEs Serving Age 6-12 – Wage Subsidy Commercial

**Definition:**

The number of full-time equivalent staff, serving children age 6-12 years old, in commercial child care centres, home child care agencies, and special needs resourcing, including home child care providers who receive wage subsidy funding. Full-time equivalent is based on a minimum of 35 hours per week.

**Data Type:** Other Service Target- Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements

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**Shortname:** CCNONPSTA#

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## CHILD CARE SERVICE MANAGEMENT GUIDELINES

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**Name:** Number of FTE Non-Program Staff – Wage Subsidy Commercial

**Definition:**

The number of full-time equivalent non-program staff (including cooks, bus drivers, housekeeping, janitorial and clerical staff) in commercial child care centres, home child care agencies, and special needs resourcing, including home child care providers who receive wage subsidy funding. Full-time equivalent is based on a minimum of 35 hours per week.

**Data Type:** Other Service Target - Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements

---

**Shortname:** CCCONTRCT#

**Name:** Number of Contracts-Wage Subsidy Commercial

**Definition:**

The number of wage subsidy contracts.

**Data Type:** Other Service Target –Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements

---

**Detail Code:**

**A393 – Delivery Agents - Pay Equity Union Settlement**

**Funding Legislation:** MCSS

**Funding Formula:** 100%

**Detail Code Definition:**

Funding provided to child care programs as a result of the April 23, 2003 Memorandum of Settlement between the government and five unions.

---

**DATA ELEMENTS:** None

**B076 - B171 / CHILD CARE - ONTARIO WORKS**

**Detail Code:**

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**A400 - Ontario Works-Formal Child Care**

**Funding Legislation:** DNA  
**Funding Formula:** 80%

**Detail Code Definition:**

Covers costs of formal child care arrangements of Ontario Works participants.

---

**DATA ELEMENTS:**

**Shortname:** CHISERF#

**Name:** Number of children served - Ontario Works

**Definition:**

The number of children of Ontario Works participants provided with child care in licensed child care settings. Each child is counted only once in the budget year.

**Data Type:** Other Service Target - Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements

---

**Shortname:** PARTSERV1#

**Name:** Number of Participants/Families Served - Ontario Works

**Definition:**

The number of Ontario Works participants receiving fee subsidies. Each participant/family is counted only once in the budget year.

**Data Type:** Other Service Target - Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements

---

**Shortname:** AVGINFSER#

**Name:** Average Monthly Number of Infants Served

**Definition:**

The number of infants of Ontario Works participants provided with child care in licenced child care settings. Each infant is counted once every month. The number reported is the year-to-date average (mean) of the number of infants of Ontario Works participants provided with child care in licenced child care settings. For infants, less than 18 months old. Each child will move up to the next age group according to their birth date.

**Data Type:** Component of Contractual Service Target– Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements

---

**Shortname:** AVGTODSER#

---

**Name:** Average Monthly Number of Toddlers Served

**Definition:**

The number of toddlers of Ontario Works participants provided with child care in licenced child care settings. The number reported is the year-to-date average (mean) of the number of toddlers of Ontario Works participants provided with child care in licenced child care settings. For toddlers, 18 months of age and over up to and including 30 months of age. Each child will move up to the next age group according to their birth date.

**Data Type:** Component of Contractual Service Target– Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements

---

**Shortname:** AVGPRESER#

**Name:** Average Monthly Number of Preschoolers Served

**Definition:**

The number of preschoolers of Ontario Works participants provided with child care in licenced child care settings. The number reported is the year-to-date average (mean) of the number of preschoolers of Ontario Works participants provided with child care in licenced child care settings. For preschoolers, more than 30 months of age up to and including 4 years of age. Each child will move up to the next age group according to their birth date.

**Data Type:** Component of Contractual Service Target– Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements

---

**Shortname:** AVGJKSER#

**Name:** Average Monthly Number of JK Children Served

**Definition:**

The number of JK children of Ontario Works participants provided with child care in licenced child care settings. The number reported is the year-to-date average (mean) of the number of JK children of Ontario Works participants provided with child care in licenced child care settings. For JK children who are 3 years and 8 months of age, as of September 1st of each year, up to and including 5 years of age.

**Data Type:** Component of Contractual Service Target– Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements

---

**Shortname:** AVGSKSER#

**Name:** Average Monthly Number of SK Children Served

**Definition:**

The number of SK children of Ontario Works participants provided with child care in licenced child care settings. Each child is counted once every month. The number reported is the year-to-date average (mean) of the number of SK children of Ontario Works

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## CHILD CARE SERVICE MANAGEMENT GUIDELINES

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participants provided with child care in licenced child care settings. For SK children who are 4 years and 8 months of age, as of September 1st of each year, up to and including 6 years of age.

**Data Type:** Component of Contractual Service Target– Cumulative  
**Frequency:** Estimates; Revised Estimates; Financial Statements

---

**Shortname:** AVGSCHSER#

**Name:** Average Monthly Number of School-Age Children Served

**Definition:**

The number of school-aged children of Ontario Works participants provided with child care in licenced child care settings. Each child is counted once every month. The number reported is the year-to-date average (mean) of the number of school-aged children of Ontario Works participants provided with child care in licenced child care settings. For school-aged children who are 5 years and 8 months of age, as of September 1st of each year, up to and including 12 years of age (under 18 for children with special needs).

**Data Type:** Component of Contractual Service Target– Cumulative  
**Frequency:** Estimates; Revised Estimates; Financial Statements

<b>BO76 – B171/ CHILD CARE- ONTARIO WORKS</b>
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**Detail Code:**

**A401 - Ontario Works-Informal Child Care**

**Funding Legislation:** DNA

**Funding Formula:** 80%

**Detail Code Definition:**

Covers costs of informal child care arrangements of Ontario Works participants.

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**DATA ELEMENTS:**

**Shortname:** AVGSCHSER#

**Name:** Average Monthly Number of Children Served – Ontario Works Informal

**Definition:**



## CHILD CARE SERVICE MANAGEMENT GUIDELINES

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The number of children receiving Ontario Works Informal child care. Each child is counted once every month. The number reported is the year-to-date average (mean) of the number of children receiving Ontario Works Informal child care in each month.

**Data Type:** Component of Contractual Service Target – Cumulative  
**Frequency:** Estimates; Revised Estimates; Financial Statements

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**Shortname:** CHISERV#

**Name:** Number of Children Served - Ontario Works

**Definition:**

The number of children of Ontario Works participants provided with child care in unlicensed child care settings. Each child is counted only once in the budget year.

**Data Type:** Other Service Target - Cumulative  
**Frequency:** Estimates; Revised Estimates; Financial Statements

---

**Shortname:** PARTSERV2#

**Name:** Number of Participants/Families Served – Ontario Works

**Definition:**

The number of Ontario Works participants receiving funding in unlicensed child care settings. Each participant/family is counted only once in the budget year.

**Data Type:** Other Service Target - Cumulative  
**Frequency:** Estimates; Revised Estimates; Financial Statements

<b>B076 - B172 / MULTILATERAL FRAMEWORK ON EARLY LEARNING AND CHILD CARE</b>
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**Detail Code:**

**A429 - Fee Subsidy (DNA) - ELCC**

**Funding Legislation:** DNA  
**Funding Formula:** 80%

**Detail Code Definition:**

Child Care subsidies used to purchase spaces from non-profit and commercial child care and private home day care agencies through contracts with delivery agents. For children up to and including 5 years of age, under the Multilateral Framework on Early Learning and Child Care.

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**DATA ELEMENTS:**

**Shortname:** AVGINFSER#

**Name:** Average Monthly Number of Infants Served-ELCC

**Definition:**

The number of infants receiving fee subsidy. Each infant is counted once every month. The number reported is the year-to-date average (mean) of the number of infants receiving fee subsidy in each month. For infants, less than 18 months old, under the Multilateral Framework on Early Learning and Child Care. Each child will move up to the next age group according to their birth date.

**Data Type:** Component of Contractual Service Target– Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements

---

**Shortname:** AVGTODSER#

**Name:** Average Monthly Number of Toddlers Served - ELCC

**Definition:**

The number of toddlers receiving fee subsidy. Each toddler is counted once every month. The number reported is the year-to-date average (mean) of the number of toddlers receiving fee subsidy in each month. For toddlers, 18 months of age and over up to and including 30 months of age, under the Multilateral Framework on Early Learning and Child Care. Each child will move up to the next age group according to their birth date.

**Data Type:** Component of Contractual Service Target– Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements

---

**Shortname:** AVGPRESER#

**Name:** Average Monthly Number of Preschoolers Served - ELCC

**Definition:**

The number of preschoolers receiving fee subsidy. Each preschooler is counted once every month. The number reported is the year-to-date average (mean) of the number of preschoolers receiving fee subsidy in each month. For preschoolers, more than 30 months of age up to and including 4 years of age, under the Multilateral Framework on Early Learning and Child Care. Each child will move up to the next age group according to their birth date.

## CHILD CARE SERVICE MANAGEMENT GUIDELINES

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**Data Type:** Component of Contractual Service Target– Cumulative  
**Frequency:** Estimates; Revised Estimates; Financial Statements

---

**Shortname:** AVGJKSER#

**Name:** Average Monthly Number of JK Children Served - ELCC

**Definition:**

The number of JK children receiving fee subsidy. Each child is counted once every month. The number reported is the year-to-date average (mean) of the number of JK children receiving fee subsidy in each month. For JK children who are 3 years and 8 months of age, as of September 1st of each year, up to and including 5 years of age, under the Multilateral Framework on Early Learning and Child Care.

**Data Type:** Component of Contractual Service Target – Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements

---

**Shortname:** AVGSKSER#

**Name:** Average Monthly Number of SK Children Served– ELCC

**Definition:**

The number of SK children receiving fee subsidy. Each child is counted once every month. The number reported is the year-to-date average (mean) of the number of SK children receiving fee subsidy in each month. For SK children who are 4 years and 8 months of age, as of September 1st of each year, up to and including 6 years of age, under the Multilateral Framework on Early Learning and Child Care.

**Data Type:** Component of Contractual Service Target – Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements

---

**Shortname:** ELCCFAM#

**Name:** Number of Families Served - ELCC

**Definition:**

The number of families represented among those children receiving fee subsidies. Each family is counted only once in the budget year. For children up to and including 5 years of age, under the Multilateral Framework on Early Learning and Child Care.

**Data Type:** Other Service Target– Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements

---

**Shortname:** ELCCCHILD#

**Name:** Number of Children Served - ELCC

**Definition:**

The number of children receiving fee subsidies. Each child is counted only once in the budget year. For children up to and including 5 years of age, under the Multilateral Framework on Early Learning and Child Care.

**Data Type:** Other Service Target– Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements

<b>B076 - B172 / MULTILATERAL FRAMEWORK ON EARLY LEARNING AND CHILD CARE</b>
--

**Detail Code:**

**A430 - Special Needs Resourcing - ELCC**

**Funding Legislation:** DNA

**Funding Formula:** 80%

**Detail Code Definition:**

Ministry funding to delivery agents to purchase resource teachers for the purpose of support to children with special needs in an integrated setting. Targeted for services provided to children up to and including 5 years of age, under the Multilateral Framework on Early Learning and Child Care.

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**DATA ELEMENTS:**

**Shortname:** CCFTESNR#

**Name:** Number of Full Time Equivalent (FTE) Staff –Special Needs Resourcing - ELCC

**Definition:**

The number of resource teachers responsible for the delivery of the service. Full-time equivalent is based on a minimum of 35 hours per week.

**Data Type:** Other Service Target – Static

**Frequency:** Estimates; Revised Estimates; Financial Statements

**Shortname:** CCHCHDSNR#

**Name:** Number of Children Served - Special Needs Resourcing - ELCC

**Definition:**

The number of children with special needs receiving special needs resourcing. Each child is counted only once in the budget year. For children up to and including 5 years of age, under the Multilateral Framework on Early Learning and Child Care.

**Data Type:** Other Service Specific – Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements

---

**Shortname:** ANS0-SK#

**Name:** Average Monthly Number of Children Served - Special Needs Resourcing

**Definition:**

The number of children with special needs up to and including SK age receiving special needs resourcing. Each child is counted once every month. The number reported is the year-to-date average (mean) of the number of children served each month.

**Data Type:** Component of Contractual Service Target– Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements

<b>B076 - B172 / MULTILATERAL FRAMEWORK ON EARLY LEARNING AND CHILD CARE</b>
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**Detail Code:**

**A431 - Wage Subsidy – Non Profit - ELCC**

**Funding Legislation:** DNA

**Funding Formula:** 80%

**Detail Code Definition:**

Ministry funding paid through the delivery agent to non-profit licensed child care agencies towards increased remuneration of staff and/or the reduction of fees charged to parents.

## CHILD CARE SERVICE MANAGEMENT GUIDELINES

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Targeted for services provided to children up to and including 5 years of age, under the Multilateral Framework on Early Learning and Child Care.

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### DATA ELEMENTS:

**Shortname:** CCFTE0-5#

**Name:** Number of FTEs Serving Age 0-5 - Wage Subsidy - Non-Profit - ELCC

**Definition:**

The number of full-time equivalent staff, serving children age 0-5 years old, in non-profit child care centres, home child care agencies, and special needs resourcing, including home child care providers who receive wage subsidy funding. Full-time equivalent is based on a minimum of 35 hours per week. For children up to and including 5 years of age, under the Multilateral Framework on Early Learning and Child Care.

**Data Type:** Other Service Target - Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements

---

**Shortname:** CCNONPSTA#

**Name:** Number of FTE Non-Program Staff Serving Age 0-5 – Wage Subsidy - Non-Profit - ELCC

**Definition:**

The number of full-time equivalent non-program staff (including cooks, bus drivers, housekeeping, janitorial and clerical staff) in non-profit child care centres, home child care agencies, and special needs resourcing, including home child care providers who receive wage subsidy funding. Full-time equivalent is based on a minimum of 35 hours per week. For non-program staff, under the Multilateral Framework on Early Learning and Child Care

**Data Type:** Other Service Target - Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements

---

**Shortname:** CCCONTRCT#

**Name:** Number of Contracts - Wage Subsidy – Non-Profit – ELCC

**Definition:**

The number of wage subsidy contracts.

**Data Type:** Other Service Target– Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements

---

**B076 - B172 / MULTILATERAL FRAMEWORK ON EARLY LEARNING AND CHILD CARE**

**Detail Code:**

**A432 - Wage Subsidy – Commercial - ELCC Funding**

**Legislation:** DNA

**Funding Formula:** 80%

**Detail Code Definition:**

Ministry funding paid through the delivery agent to commercial licensed child care agencies towards increased remuneration of staff and/or the reduction of fees charged to parents. Targeted to programs that serve children up to and including 5 years of age, under the Multilateral Framework on Early Learning and Child Care.

---

**DATA ELEMENTS:**

**Shortname:** CCFTE0-5#

**Name:** Number of FTEs Serving Age 0-5 - Wage Subsidy -Commercial - ELCC

**Definition:**

The number of full-time equivalent staff, serving children age 0-5 years old, in commercial child care centres, home child care agencies, and special needs resourcing, including home child care providers who receive wage subsidy funding. full-time equivalent is based on a minimum of 35 hours per week. For children up to and including 5 years of age, under the Multilateral Framework on Early Learning and Child Care

**Data Type:** Other Service Target - Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements

---

**Shortname:** CCNONPSTA#

**Name:** Number of FTE Non-Program Staff Serving Age 0-5- Wage Subsidy - Commercial - ELCC

**Definition:**

The number of full-time equivalent non-program staff (including cooks, bus drivers, housekeeping, janitorial and clerical staff) in commercial child care centres, home child care agencies, and special needs resourcing, including home child care providers who receive wage subsidy funding. Full-time equivalent is based on a minimum of 35 hours per week. For non-program staff, under the Multilateral Framework on Early Learning and Child Care

**Data Type:** Other Service Target - Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements

---

**Shortname:** CCCONTRACT#

**Name:** Number of Contracts - Wage Subsidy –Commercial - ELCC

**Definition:**

The number of wage subsidy contracts.

**Data Type:** Other Service Target– Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements

<b>B076 - B175 / MULTILATERAL FRAMEWORK ON EARLY LEARNING AND CHILD CARE - ADMINISTRATION</b>
---

**Detail Code:**

**A425 - ELCC Child Care Administration**

**Funding Legislation:** DNA

**Funding Formula:** 50%

**Detail Code Definition:**

Amounts paid to delivery agents for administration costs as defined in the Child Care Administrative Cost Sharing Guidelines. Under the Multilateral Framework on Early Learning and Child Care.

---

**DATA ELEMENTS: NONE**

<b>B076 - B178 / MULTILATERAL FRAMEWORK ON ELCC – MINOR OPERATING CAPITAL</b>
---

**Detail Code:**

**A411 - One-time Start-up Grants – FDK**

**Funding Legislation:** MCSS

**Funding Formula:** 100%

**Detail Code Definition:**

One-time grants for start-up costs related to the implementation of full-day kindergarten (FDK) (e.g. toys and equipment, one time lease and moving expenses).

---



**DATA ELEMENTS:**

**Shortname:** CCELLICHS#

**Name:** Number of Licensed Programs Funded– FDK

**Definition:**

The number of licensed centres that received one-time grants for start-up costs related to the implementation of FDK (e.g. toys and equipment, one time lease and moving expenses).

**Data Type:** Other Service Target - Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements

<b>B076 - B179 / SUPPORTS TO CHILD CARE</b>
---

**Detail Code:**

**A375 - Repairs & Maintenance-Child Care**

**Funding Legislation:** MCSS

**Funding Formula:** 100%

**Detail Code Definition:**

Funding to delivery agents to address healthy and safety needs of agencies providing licensed child care programs. See Appendix A.

---

**DATA ELEMENTS:**

**Shortname:** CCRPRMNT#

**Name:** Number of licenced programs funded for repairs and maintenance

**Definition:**

The number of licensed programs, child care centres or private-home day care agencies, that received funding to address health and safety concerns.

**Data Type:** Other Service Target - Cumulative

**Frequency:** Revised Estimates and Financial Statements only

**B076 - B183 / EARLY LEARNING AND CHILD DEVELOPMENT WAGE IMPROVEMENT**

**Detail Code:**

**A446 - Early Learning and Child Development Wage Improvement – Non-Profit**

**Funding Legislation: MCSS**

**Funding Formula: 100%**

**Detail Code Definition:**

MEDU funding paid through the Delivery Agent to licensed non-profit child care agencies towards an annual wage increase for all existing early childhood program staff (including supervisors, early childhood educators or director approved program staff, special needs resourcing, private-home day care visitors, untrained program assistants and program staff with incomplete training) currently working with children age 0 – 12 years, as well as new early childhood program staff required for new spaces created under Early Learning and Child Development.

---

**DATA ELEMENTS:**

**Shortname:** CCFTE0-5#

**Name:** Number of FTEs Serving Age 0-5 – Early Learning and Child Development Wage Improvement – Non-Profit

**Definition:**

The number of full-time equivalent program staff, serving children age 0-5 years old, in non-profit child care centres, home child care agencies, and special needs resourcing, including home child care providers who receive wage subsidy funding. Full-time equivalent is based on a minimum of 35 hours per week. For children up to and including 5 years of age, under Early Learning and Child Development.

**Data Type:** Other Service Target- Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements

---

**Shortname:** CCFTE6-12#

**Name:** Number of FTEs Serving Age 6-12 – Early Learning and Child Development Wage Improvement - Non-Profit

**Definition:**

The number of full-time equivalent program staff, serving children age 6-12 years old, in non-profit child care centres, home child care agencies, and special needs resourcing, including home child care providers who receive wage subsidy funding. Full-time equivalent is based on a minimum of 35 hours per week. For children up to and age 6 to 12 years of age, under Early Learning and Child Development.

**Data Type:** Other Service Target - Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements

**Shortname:** CCCONTRCT#

**Name:** Number of Contracts- Early Learning and Child Development Wage Improvements - Non-Profit

**Definition:**

The number of Early Learning and Child Development Wage Improvement contracts.

**Data Type:** Other Service Target– Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements

<b>B076 - B183 / EARLY LEARNING AND CHILD DEVELOPMENT WAGE IMPROVEMENT</b>
--

**Detail Code:**

**A644 - Early Learning and Child Development Wage Improvement– Commercial**

**Funding Legislation:** MCSS

**Funding Formula:** 100%

**Detail Code Definition:**

MEDU funding paid through the Delivery Agent to licensed commercial child care agencies towards an annual wage increase for all existing early childhood program staff (including supervisors, early childhood educators or director approved program staff, resource teachers – special needs resourcing, private-home day care visitors, untrained program assistants and program staff with incomplete training) currently working with children age 0 – 12 years, as well as new early childhood program staff required for new spaces created under Early Learning and Child Development.

---

**DATA ELEMENTS:**

**Shortname:** CCFTE0-5#

**Name:** Number of FTEs Serving Age 0-5 – Early Learning and Child Development Wage Improvement – Commercial

**Definition:**

The number of full-time equivalent program staff, serving children age 0-5 years old, in commercial child care centres, home child care agencies, and special needs resourcing, including home child care providers who receive wage subsidy funding. Full-time equivalent is based on a minimum of 35 hours per week. For children up to and including 5 years of age, under Early Learning and Child Development.

## CHILD CARE SERVICE MANAGEMENT GUIDELINES

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**Data Type:** Other Service Target - Cumulative  
**Frequency:** Estimates; Revised Estimates; Financial Statements

---

**Shortname:** CCFTE6-12#

**Name:** Number of FTEs Serving Age 6-12 – Early Learning and Child Development Wage Improvement – Commercial

**Definition:**

The number of full-time equivalent program staff, serving children age 6-12 years old, in commercial child care centres, home child care agencies, and special needs resourcing, including home child care providers who receive wage subsidy funding. Full-time equivalent is based on a minimum of 35 hours per week. For children up to and age 6 to 12 years of age, under Early Learning and Child Development.

**Data Type:** Other Service Target - Cumulative  
**Frequency:** Estimates; Revised Estimates; Financial Statements

---

**Shortname:** CCCONTRCT#

**Name:** Number of Contracts- Early Learning and Child Development Wage Improvements – Commercial

**Definition:**

The number of Early Learning and Child Development wage improvement contracts.

**Data Type:** Other Service Target– Cumulative  
**Frequency:** Estimates; Revised Estimates; Financial Statements

---

<b>B076 - B184 / EARLY LEARNING AND CHILD DEVELOPMENT PROGRAM</b>
---

**Detail Code:**

**A661 - Early Learning and Child Development - Operating**

**Funding Legislation:** MCSS

**Funding Formula:** 100%

**Detail Code Definition:**

**Funding** paid through the delivery agent to licensed child care agencies for operating expenditures associated with the implementation of Early Learning and Child Development. Includes Child Care fee subsidies used to purchase spaces from non-profit

## CHILD CARE SERVICE MANAGEMENT GUIDELINES

---

and commercial child care and private home agencies through contractual agreements. Includes wage subsidies for non-profit and commercial child care and private home agencies for the reduction of fees charged to parents and/or remuneration to staff. Incorporates funding for Special Needs Resource Teachers to support children with special needs in an integrated setting. Includes provisions for administrative costs related to the implementation of Early Learning and Child Development.

---

### DATA ELEMENTS:

**Shortname:** FSCHILDSE#

**Name:** Number of Children Served - Day Nurseries Act - Early Learning and Child Development

**Definition:**

The number of children receiving fee subsidies. Each child is counted only once in the budget year. For children up to and including 5 years of age, under Early Learning and Child Development.

**Data Type:** Other Service Target - Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements

---

**Shortname:** WSNFP0-5#

**Name:** Number of FTEs – Wage Subsidy – Non-Profit – Early Learning and Child Development

**Definition:**

The number of full-time equivalent staff, serving children age 0-5 years old, in non-profit child care centres, home child care agencies, and special needs resourcing, including home child care providers who receive wage subsidy funding. Full-time equivalent is based on a minimum of 35 hours per week. For children up to and including 5 years of age, under Early Learning and Child Development.

**Data Type:** Other Service Target - Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements

---

**Shortname:** WSC0-5#

**Name:** Number of FTEs – Wage Subsidy – Commercial – Early Learning and Child Development

**Definition:**

The number of full-time equivalent staff, serving children age 0-5 years old, in commercial child care centres, home child care agencies, and special needs resourcing, including home child care providers who receive wage subsidy funding. Full-time equivalent is based on a minimum of 35 hours per week. For children up to and including 5 years of age, under Early Learning and Child Development.

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## CHILD CARE SERVICE MANAGEMENT GUIDELINES

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**Data Type:** Other Service Target - Cumulative  
**Frequency:** Estimates; Revised Estimates; Financial Statements

---

**Shortname:** SNFTE#

**Name:** Number of Full Time Equivalent (FTE) Staff - Special Needs Resourcing

**Definition:**

The number of resource teachers responsible for the delivery of the service. Full-time equivalent is based on a minimum of 35 hours per week. For children up to and including 5 years of age, under Early Learning and Child Development.

**Data Type:** Other Service Target - Static  
**Frequency:** Estimates; Revised Estimates; Financial Statements

---

**Shortname:** FSANSINF#

**Name:** Fee Subsidy - Average Monthly Number of Infants Served – Early Learning and Child Development

**Definition:**

The number of infants receiving fee subsidy. Each infant is counted once every month. The number reported is the year-to-date average (mean) of the number of infants receiving fee subsidy in each month. For infants, less than 18 months old, under Early Learning and Child Development. Each child will move up to the next age group according to their birth date.

**Data Type:** Component of Contractual Service Target– Cumulative  
**Frequency:** Estimates; Revised Estimates; Financial Statements

---

**Shortname:** FSANSTOD#

**Name:** Fee Subsidy – Average Monthly Number of Toddlers Served – Early Learning and Child Development

**Definition:**

The number of toddlers receiving fee subsidy. Each toddler is counted once every month. The number reported is the year-to-date average (mean) of the number of toddlers receiving fee subsidy in each month. For toddlers, 18 months of age and over up to and including 30 months of age, under Early Learning and Child Development. Each child will move up to the next age group according to their birth date.

**Data Type:** Component of Contractual Service Target– Cumulative  
**Frequency:** Estimates; Revised Estimates; Financial Statements

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## CHILD CARE SERVICE MANAGEMENT GUIDELINES

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**Shortname:** FSANSPRE#

**Name:** Fee Subsidy - Average Monthly Number of Preschoolers Served – Early Learning and Child Development

**Definition:**

The number of preschoolers receiving fee subsidy. Each preschooler is counted once every month. The number reported is the year-to-date average (mean) of the number of preschoolers receiving fee subsidy in each month. For preschoolers, more than 30 months of age up to and including 4 years of age, under Early Learning and Child Development. Each child will move up to the next age group according to their birth date.

**Data Type:** Component of Contractual Service Target– Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements

---

**Shortname:** FSANSJK#

**Name:** Fee Subsidy - Average Monthly Number of JK Children Served – Early Learning and Child Development

**Definition:**

The number of JK children receiving fee subsidy. Each child is counted once every month. The number reported is the year-to-date average (mean) of the number of JK children receiving fee subsidy in each month. For JK children who are 3 years and 8 months of age, as of September 1st of each year, up to and including 5 years of age, under Early Learning and Child Development.

**Data Type:** Component of Contractual Service Target– Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements

---

**Shortname:** FSANSSK#

**Name:** Fee Subsidy - Average Monthly Number of SK Children Served – Early Learning and Child Development

**Definition:**

The number of SK children receiving fee subsidy. Each child is counted once every month. The number reported is the year-to-date average (mean) of the number of SK children receiving fee subsidy in each month. For SK children who are 4 years and 8 months of age, as of September 1st of each year, up to and including 6 years of age, under Early Learning and Child Development.

**Data Type:** Other Service Target– Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements

---

**Shortname:** FSFAMSE#

**Name:** Number of Families Served - Day Nurseries Act - Early Learning and Child Development

**Definition:**

The number of families represented among those children receiving fee subsidies for children up to and including 5 years of age, under Early Learning and Child Development.

**Data Type:** Other Service Target - Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements

---

**Shortname:** WSNONPST#

**Name:** Number of FTE Non-Program Staff – Wage Subsidy Non-Profit – Early Learning and Child Development

**Definition:**

The number of full-time equivalent non-program staff (including cooks, bus drivers, housekeeping, janitorial and clerical staff) in non-profit child care centres, home child care agencies, and special needs resourcing, including home child care providers who receive wage subsidy funding. Full-time equivalent is based on a minimum of 35 hours per week. For non-program staff, under Early Learning and Child Development.

**Data Type:** Other Service Target - Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements

---

**Shortname:** WSCNONPST#

**Name:** Number of FTE Non-Program Staff – Wage Subsidy - Commercial – Early Learning and Child Development

**Definition:**

The number of full-time equivalent non-program staff (including cooks, bus drivers, housekeeping, janitorial and clerical staff) in commercial child care centres, home child care agencies, and special needs resourcing, including home child care providers who receive wage subsidy funding. Full-time equivalent is based on a minimum of 35 hours per week. For non-program staff, under Early Learning and Child Development.

**Data Type:** Other Service Target - Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements

---



**Shortname:** ANSO-SK#

**Name:** Average Monthly Number of Children Served - Special Needs Resourcing

**Definition:**

The number of children with special needs up to and including SK age receiving special needs resourcing. Each child is counted once every month. The number reported is the year-to-date average (mean) of the number of children served each month.

**Data Type:** Component of Contractual Service Target– Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements

---

**Shortname:** BSADMIN#

**Name:** Early Learning and Child Development - Administration

**Definition:**

Amount paid to CMSMs/DSSABs for administrative costs associated with implementing Early Learning and Child Development.

**Data Type:** Service Specific – Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements

<b>B076 - B184 / EARLY LEARNING AND CHILD DEVELOPMENT PROGRAM</b>
---

**Detail Code:**

**A663 – ELCD – 100% Child Care Fee Subsidy**

**Funding Legislation:** MCSS

**Funding Formula:** 100%

**Detail Code Definition:**

Child Care subsidies used to purchase spaces from non-profit and commercial child care and private home child care agencies through contracts with delivery agents.

---

**DATA ELEMENTS:**

**Shortname:** AVGSCHREC#

**Name:** Average Monthly Number of School-Age Children Served in Recreation Programs

**Definition:**

The number of school-age children enrolled in recreation programs. Each child is counted once every month. The number reported is the year-to-date average (mean) of the number of children enrolled in recreation programs in each month.

**Data Type:** Other Service Target – Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements

---

**Shortname:** AVGINFSER#

**Name:** Average Monthly Number of Infants Served

**Definition:**

The number of infants receiving fee subsidy. Each infant is counted once every month. The number reported is the year-to-date average (mean) of the number of infants receiving fee subsidy in each month. For infants, less than 18 months old. Each child will move up to the next age group according to their birth date.

**Data Type:** Component of Contractual Service Target– Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements

---

**Shortname:** AVGTODSER#

**Name:** Average Monthly Number of Toddlers Served

**Definition:**

The number of toddlers receiving fee subsidy. Each toddler is counted once every month. The number reported is the year-to-date average (mean) of the number of toddlers receiving fee subsidy in each month. For toddlers, 18 months of age and over up to and including 30 months of age. Each child will move up to the next age group according to their birth date.

**Data Type:** Component of Contractual Service Target– Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements

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**Shortname:** AVGPRESER#

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## CHILD CARE SERVICE MANAGEMENT GUIDELINES

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**Name:** Average Monthly Number of Preschoolers Served

**Definition:**

The number of preschoolers receiving fee subsidy. Each preschooler is counted once every month. The number reported is the year-to-date average (mean) of the number of preschoolers receiving fee subsidy in each month. For preschoolers, more than 30 months of age up to and including 4 years of age. Each child will move up to the next age group according to their birth date.

**Data Type:** Component of Contractual Service Target– Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements

---

**Shortname:** AVGJKSER#

**Name:** Average Monthly Number of JK Children Served

**Definition:**

The number of JK children receiving fee subsidy. Each child is counted once every month. The number reported is the year-to-date average (mean) of the number of JK children receiving fee subsidy in each month. For JK children who are 3 years and 8 months of age, as of September 1st of each year, up to and including 5 years of age.

**Data Type:** Component of Contractual Service Target– Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements

---

**Shortname:** AVGSKSER#

**Name:** Average Monthly Number of SK Children Served

**Definition:**

The number of SK children receiving fee subsidy. Each child is counted once every month. The number reported is the year-to-date average (mean) of the number of SK children receiving fee subsidy in each month. For SK children who are 4 years and 8 months of age, as of September 1st of each year, up to and including 6 years of age.

**Data Type:** Component of Contractual Service Target– Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements

---

**Shortname:** AVGSCHSER#

**Name:** Average Monthly Number of School-Age Children Served

---

## CHILD CARE SERVICE MANAGEMENT GUIDELINES

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**Definition:**

The number of school-aged children receiving fee subsidy. Each child is counted once every month. The number reported is the year-to-date average (mean) of the number of school-aged children receiving fee subsidy. For school-aged children who are 5 years and 8 months of age, as of September 1st of each year, up to and including 12 years of age (under 18 for children with special needs).

**Data Type:** Component of Contractual Service Target– Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements

---

**Shortname:** CHISER3#

**Name:** Number of Children Served - Day Nurseries Act

**Definition:**

The number of children receiving fee subsidies. Each child is counted only once in the budget year. Include fee subsidies for school-aged children enrolled in recreation programs.

**Data Type:** Other Service Target - Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements

---

**Shortname:** FAMSER2#

**Name:** Number of Families Served - Day Nurseries Act

**Definition:**

The number of families represented among those children receiving fee subsidies. Each family is counted only once in the budget year. Include any families with school-age children receiving fee subsidies who are enrolled in recreation programs.

**Data Type:** Other Service Target - Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements

---

**Shortname:** CCRECREAT#

**Name:** Number of Children Served - Recreation

**Definition:**

The number of school-age children enrolled in recreation programs receiving this service. Each child is counted only once in the budget year.

**Data Type:** Other Service Target - Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements

---

**Shortname:** CCRECFAM#

**Name:** Number of Families Served - Recreation

---

**Definition:**

The number of families represented among those school-age children receiving fee subsidies who are enrolled in recreation programs. Each family is counted only once in the budget year.

**Data Type:** Other Service Target - Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements

<b>B076 - B184 / EARLY LEARNING AND CHILD DEVELOPMENT PROGRAM</b>
---

**Detail Code:**

**A664 – Extended Day Program – 100% Fee Subsidy**

**Funding Legislation:** MCSS

**Funding Formula:** 100%

**Detail Code Definition:**

Subsidies used to purchase spaces for JK/K children participating in before and after school programs at full-day kindergarten (FDK) sites.

---

**DATA ELEMENTS:**

**Shortname:** CHSRVBAS#

**Name:** Number of Children Served - Before and After School

**Definition:**

The number of JK/K children participating in both the before and after school programs receiving fee subsidies. Includes children in programs licensed under the *Day Nurseries Act* with an agreement with a school board to provide before and/or after school child care at school sites where FDK must be provided as per O. Reg. 224/10. Each child is counted only once in the budget year.

**Data Type:** Component of Contractual Service Target - Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements

**Shortname:** CHSRVBSO#

**Name:** Number of Children Served - Before School Only

**Definition:**

The number of JK/K children participating in the before school program receiving fee subsidies. Includes children in programs licensed under the *Day Nurseries Act* with an agreement with a school board to provide before and/or after school child care at school sites where FDK must be provided as per O. Reg. 224/10. Each child is counted only once in the budget year.

**Data Type:** Component of Contractual Service Target- Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements

---

**Shortname:** CHSRVASO#

**Name:** Number of Children Served - After School Only

**Definition:**

The number of JK/K children participating in the after school program receiving fee subsidies. Includes children in programs licensed under the *Day Nurseries Act* with an agreement with a school board to provide before and/or after school child care at school sites where FDK must be provided as per O. Reg. 224/10. Each child is counted only once in the budget year.

**Data Type:** Component of Contractual Service Target - Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements

---

**Shortname:** FAMSREDS#

**Name:** Number of Families Served – Extended Day Subsidies

**Definition:**

The number of families represented among those JK/K children participating in before and after school programs receiving fee subsidies. Includes children in programs licensed under the *Day Nurseries Act* with an agreement with a school board to provide before and/or after school child care at school sites where FDK must be provided as per O. Reg. 224/10. Each family is counted only once in the budget year.

**Data Type:** Component of Contractual Service Target - Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements

---

**Shortname:** CHSRVNID#

---

**Name:** Number of Children Served – Non-Instructional Days

**Definition:**

The number of JK/K children children participating in the extended day program, also participating in full-day child care or board-operated extended day programs on non-instructional days, receiving fee subsidies. Includes children in programs licensed under the *Day Nurseries Act* with an agreement with a school board to provide before and/or after school child care at school sites where FDK must be provided as per O. Reg. 224/10.

**Data Type:** Component of Contractual Service Target - Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements

**Shortname:** EDADMIN#

**Name:** Extended-Day Program- Administration

**Definition:**

Amount used by CMSMs/DSSABs for administrative costs of up to a maximum of 10% of expenditures associated with implementing the Extended- Day Fee Subsidy Program.

**Data Type:** Service Specific – Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements

<b>B076 - B184 / EARLY LEARNING AND CHILD DEVELOPMENT PROGRAM</b>
---

**Detail Code:**

**A665 – Child Care Transition Operating – 100% Provincial**

**Funding Legislation:** MCSS

**Funding Formula:** 100%

**Detail Code Definition:**

Child Care subsidies used to purchase spaces from non-profit and commercial child care and private home child care agencies through contracts with delivery agents.

---

**DATA ELEMENTS:**

**Shortname:** AVGSCHREC#

**Name:** Average Monthly Number of School-Age Children Served in Recreation Programs

**Definition:**

The number of school-age children enrolled in recreation programs. Each child is counted once every month. The number reported is the year-to-date average (mean) of the number of children enrolled in recreation programs in each month.

**Data Type:** Other Service Target – Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements

---

**Shortname:** AVGINFSER#

**Name:** Average Monthly Number of Infants Served

**Definition:**

The number of infants receiving fee subsidy. Each infant is counted once every month. The number reported is the year-to-date average (mean) of the number of infants receiving fee subsidy in each month. For infants, less than 18 months old. Each child will move up to the next age group according to their birth date.

**Data Type:** Other Service Target– Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements

---

**Shortname:** AVGTODSER#

**Name:** Average Monthly Number of Toddlers Served

**Definition:**

The number of toddlers receiving fee subsidy. Each toddler is counted once every month. The number reported is the year-to-date average (mean) of the number of toddlers receiving fee subsidy in each month. For toddlers, 18 months of age and over up to and including 30 months of age. Each child will move up to the next age group according to their birth date.

**Data Type:** Other Service Target– Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements

---

**Shortname:** AVGPRESER#

**Name:** Average Monthly Number of Preschoolers Served

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## CHILD CARE SERVICE MANAGEMENT GUIDELINES

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**Definition:**

The number of preschoolers receiving fee subsidy. Each preschooler is counted once every month. The number reported in each quarter is the year-to-date average (mean) of the number of preschoolers receiving fee subsidy in each month. For preschoolers, more than 30 months of age up to and including 4 years of age. Each child will move up to the next age group according to their birth date.

**Data Type:** Other Service Target – Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements

---

**Shortname:** AVGJKSER#

**Name:** Average Monthly Number of JK Children Served

**Definition:**

The number of JK children receiving fee subsidy. Each child is counted once every month. The number reported is the year-to-date average (mean) of the number of JK children receiving fee subsidy in each month. For JK children who are 3 years and 8 months of age, as of September 1st of each year, up to and including 5 years of age.

**Data Type:** Other Service Target – Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements

---

**Shortname:** AVGSKSER#

**Name:** Average Monthly Number of SK Children Served

**Definition:**

The number of SK children receiving fee subsidy. Each child is counted once every month. The number reported is the year-to-date average (mean) of the number of SK children receiving fee subsidy in each month. For SK children who are 4 years and 8 months of age, as of September 1st of each year, up to and including 6 years of age.

**Data Type:** Other Service Target – Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements

---

**Shortname:** AVGSCHSER#

**Name:** Average Monthly Number of School-Age Children Served

**Definition:**

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## CHILD CARE SERVICE MANAGEMENT GUIDELINES

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The number of school-aged children receiving fee subsidy. Each child is counted once every month. The number reported is the year-to-date average (mean) of the number of school-aged children receiving fee subsidy. For school-aged children who are 5 years and 8 months of age, as of September 1st of each year, up to and including 12 years of age (under 18 for children with special needs).

**Data Type:** Other Service Target – Cumulative  
**Frequency:** Estimates; Revised Estimates; Financial Statements

---

**Shortname:** CHISER3#

**Name:** Number of Children Served - Day Nurseries Act

**Definition:**

The number of children receiving fee subsidies. Each child is counted only once in the budget year. Include fee subsidies for school-aged children enrolled in recreation programs.

**Data Type:** Other Service Target - Cumulative  
**Frequency:** Estimates; Revised Estimates; Financial Statements

---

**Shortname:** FAMSER2#

**Name:** Number of Families Served - Day Nurseries Act

**Definition:**

The number of families represented among those children receiving fee subsidies. Each family is counted only once in the budget year. Include any families with school-age children receiving fee subsidies who are enrolled in recreation programs.

**Data Type:** Other Service Target - Cumulative  
**Frequency:** Estimates; Revised Estimates; Financial Statements

---

**Shortname:** CCRECREAT#

**Name:** Number of Children Served - Recreation

**Definition:**

The number of school-age children enrolled in recreation programs receiving this service. Each child is counted only once in the budget year.

**Data Type:** Other Service Target - Cumulative  
**Frequency:** Estimates; Revised Estimates; Financial Statements

---

**Shortname:** CCRECFAM#

**Name:** Number of Families Served - Recreation

**Definition:**

## CHILD CARE SERVICE MANAGEMENT GUIDELINES

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The number of families represented among those school-age children receiving fee subsidies who are enrolled in recreation programs. Each family is counted only once in the budget year.

**Data Type:** Other Service Target - Cumulative  
**Frequency:** Estimates; Revised Estimates; Financial Statements

### DATA ELEMENTS:

**Shortname:** CHISER4#

**Name:** Number of Children Served - Special Needs Resourcing

**Definition:**

The number of children with special needs receiving special needs resourcing. Each child is counted only once in the budget year. Include special needs resourcing supporting school-aged children enrolled in recreation programs.

**Data Type:** Other Service Target - Cumulative  
**Frequency:** Estimates; Revised Estimates; Financial Statements

---

**Shortname:** FTESTAFCC#

**Name:** Number of Full Time Equivalent (FTE) Staff -Special Needs Resourcing

**Definition:**

The number of resource teachers responsible for the delivery of the service. Full-time equivalent is based on a minimum of 35 hours per week.

**Data Type:** Other Service Target - Static  
**Frequency:** Estimates; Revised Estimates; Financial Statements

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**Shortname:** CCRECREAT#

**Name:** Number of Children Served – Recreation

**Definition:**

The number of school-age children enrolled in recreation programs receiving this service. Each child is counted only once in the budget year.

**Data Type:** Other Service Target- Cumulative  
**Frequency:** Estimates; Revised Estimates; Financial Statements

---

**Shortname:** ANSO-SK#

**Name:** Average Monthly Number of Children Served - Special Needs Resourcing

**Definition:**

## CHILD CARE SERVICE MANAGEMENT GUIDELINES

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The number of children with special needs up to and including SK age receiving special needs resourcing. Each child is counted once every month. The number reported is the year-to-date average (mean) of the number of children served each month.

**Data Type:** Contractual Service Target– Cumulative  
**Frequency:** Estimates; Revised Estimates; Financial Statements

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**Shortname:** AVGSCHSER#

**Name:** Average Monthly Number of School-Age Children Served – Special Needs Resourcing

**Definition:**

The number of school-aged children receiving special needs resourcing. Each child is counted once every month. The number reported is the year-to-date average (mean) of the number of school-aged children receiving special needs resourcing. For school-aged children who are 5 years and 8 months of age, as of September 1st of each year, and under 18 years of age.

**Data Type:** Contractual Service Target– Cumulative  
**Frequency:** Estimates; Revised Estimates; Financial Statements

### **B132 - B402 / EARLY LEARNING AND CHILD DEVELOPMENT CAPITAL**

**Detail Code:**

**A713 – Child Care Transition Minor Capital**

**Funding Legislation:** MCSS

**Funding Formula:** 100%

**Detail Code Definition:**

One-time funding to support licensed child care programs as they transition to serve children ages 0-4. Targeted to non-profit programs where 4 and 5 year olds are moving to full-day kindergarten (FDK).

---

**DATA ELEMENTS:**

## CHILD CARE SERVICE MANAGEMENT GUIDELINES

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**Shortname:** CCTC#

**Name:** Number of Non-Profit Licensed Programs Funded- Child Care Transition Capital

**Definition:**

The number of existing non-profit licensed child care centres that receive funding for retrofits to serve younger age groups as they transition to serve children ages 0-4 where 4 and 5 year olds are moving to FDK.

**Data Type:** Other Service Target – Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements

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**Shortname:** CCTCIR#

**Name:** Interior Retro-Fit

**Definition:**

The number of existing non-profit licensed child care centres that receive funding for minor renovations of the interior to transition to serve younger aged children as 4 and 5 year olds enter FDK.

**Data Type:** Other Service Target- Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements

---

**Shortname:** CCTCPR#

**Name:** Playground Retro-Fit

**Definition**

The number of existing non-profit licensed child care centres that receive funding for minor renovations of the playground to transition to serve younger aged children as 4 and 5 year olds enter FDK.

**Data Type:** Other Service Target- Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements

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**Shortname:** CCTCOR#

**Name:** Other Retro-Fit

**Definition:**

The number of existing non-profit licensed child care centres that receive funding for minor renovations other than interior or playground retro-fits to transition to serve younger aged children as 4 and 5 year olds enter FDK.

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**Data Type:** Other Service Target-Cumulative

**Frequency:** Estimates; Revised Estimates; Financial Statements

## **BUSINESS PRACTICES GUIDELINES**

### **APPENDIX C**

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#### **REVIEW (AUDIT) ENGAGEMENT REPORT REQUIREMENTS**

CMSMs/DSSABs are required to adhere to the review engagement report requirements by one of two methods:

- 1) Separate Review Engagement\*
- 2) Details / notes to their audited financial statements

Enclosed is a template of each method for reference purposes.

#### **REVIEW ENGAGEMENT REPORT**

This report should contain 3 elements:

- A. Review Engagement Report
- B. Schedule of Revenues and Expenditures
- C. Notes to Review (Audit) Engagement Report

#### **DETAILS / NOTES TO THE AUDITED FINANCIAL STATEMENTS**

- D. Sample note disclosure

\* CMSMs/DSSABs can choose a separate audit engagement

**A. Review Engagement Report**

To xxx <name of CMSM/DSSAB>,

At the request of xxx <name of CMSM/DSSAB>, we have reviewed the Schedule of Revenues and Expenditures – Children’s Services for the year ended December 31, 2011 to meet the financial reporting requirements of the <region, city, etc> to the Ministry of Education (see note 1(b)). Our review was made in accordance with Canadian generally accepted standards for review engagements and accordingly consisted primarily of enquiry, analytical procedures and discussions related to information supplied to us by the CMSM or DSSAB.

A review does not constitute an audit and consequently we do not express an audit opinion on this financial information.

Based on our review, nothing has come to our attention that causes us to believe that this financial information is not, in all material aspects, in accordance with the Ministry of Education’s basis of accounting.

The schedule of revenue and expenditures has not been, and was not intended to be, prepared in accordance with Canadian generally accepted accounting principles, are solely for the information and use of the addressee and the Ministry of Education for the stated purpose, and are not intended to be and should not be used by anyone other than the specified users, or for any other purpose.

Chartered Accountants  
Date



CHILD CARE SERVICE MANAGEMENT GUIDELINES

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CMSM / DSSAB Name

**B. Schedule of Revenues and Expenditures – Children’s Services**

For the year ended December 31, 2011

(Unaudited)

	REVENUES				EXPENDITURES	SURPLUS / (DEFICIT)
	Ministry of Education	Legislated Cost Share	Other	Total		
A380 – Administration						
A425 – Administration, ELCC						
A371 – Fee Subsidy, DA						
A429 – Fee Subsidy, ELCC						
A663 – Fee Subsidy, ELCD						
A664 – Fee Subsidy, Extended Day						
A400 – Ontario Works, Formal						
A401 – Ontario Works, Informal						
A661 – Operating, ELCD						
A411 – Operating, Minor Capital						
A393 – Pay Equity Union Settlement						
A375 – Repairs & Maintenance						
A376 – Special Needs Resourcing						
A430 – Special Needs Resourcing, ELCC						
A713 – Transition, Capital						
A665 – Transition, Operating						
A384 - TWOMO						
A446 – Wage Improvement, Non-Profit						
A644 – Wage Improvement, Commercial						
A391 – Wage Subsidy, Commercial						
A432 – Wage Subsidy, Commercial, ELCC						
A390 – Wage Subsidy, Non-Profit						
A431 – Wage Subsidy, Non-Profit, ELCC						
<b>TOTAL</b>	\$	\$	\$	\$	\$	\$

CMSM / DSSAB Name

**C. Notes Accompanying Schedule of Revenues & Expenditures – Children’s Services**

For the year ended December 31, 2011

(Unaudited)

The xxx <name of CMSM / DSSAB> Children’s Service Program, is a program funded by the Ministry of Education that aims to xxx < insert purpose>.

1. Significant Accounting Policies

(a) Revenue recognition

Revenue is recognized when it is determined to be receivable.

(b) Basis of Accounting

Ministry reporting is based on modified accrual accounting which forms the basis of funding and is also guided by the admissible / inadmissible expenditures policy.

This method of accounting requires the inclusion of short term accruals of revenue and normal operating expenditures in the determination of operating results for a given time period. Short-term accruals are defined as payable or receivable usually within 30 days of the budget year-end.

The modified accrual basis of accounting, as defined by the ministry, does not recognize non-cash transactions such as amortization, charges/appropriations to reserves or allowances as these expenses do not represent an actual cash expenditure related to the current period.

## CHILD CARE SERVICE MANAGEMENT GUIDELINES

### D. Notes to the Financial Statements

#### Note <insert number>. CHILD CARE SERVICE AGREEMENT WITH THE MINISTRY OF EDUCATION

The xxx <insert name of CMSM/DSSAB> has a child care service agreement with the Ministry of Education. A requirement of the service agreement is the production of supplementary information by detail code (funding type) which summarizes all revenues and expenditures relating to the service agreements.

Ministry reporting is based on modified accrual accounting which forms the basis of funding and is also guided by the admissible / inadmissible expenditure policy.

This method of accounting requires the inclusion of short term accruals of revenue and normal operating expenditures in the determination of operating results for a given time period. Short-term accruals are defined as payable or receivable usually within 30 days of the budget year-end.

The modified accrual basis of accounting, as defined by the ministry, does not recognize non-cash transactions such as amortization, charges/appropriations to reserves or allowances as these expenses do not represent an actual cash expenditure related to the current period.

A review of these revenues and expenditures, by detail code, are outlined below. The identified surplus / (deficit) position is reflected prior to the application of flexibility in accordance with the Child Care Business Practices Guidelines.

	REVENUES				EXPENDITURES	SURPLUS / (DEFICIT)
	Ministry of Education	Legislated Cost Share	Other	Total		
A380 - Administration						
A425 - Administration, ELCC						
A371 - Fee Subsidy, DA						
A429 - Fee Subsidy, ELCC						
A663 - Fee Subsidy, ELCD						
A664 - Fee Subsidy, Extended Day						
A400 - Ontario Works, Formal						
A401 - Ontario Works, Informal						
A661 - Operating, ELCD						
A411 - Operating, Minor Capital						
A393 - Pay Equity Union Settlement						

## CHILD CARE SERVICE MANAGEMENT GUIDELINES

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A375 – Repairs & Maintenance						
A376 – Special Needs Resourcing						
A430 – Special Needs Resourcing, ELCC						
A713 – Transition, Capital						
A446 – Wage Improvement, Non-Profit						
A644 – Wage Improvement, Commercial						
A391 – Wage Subsidy, Commercial						
A432 – Wage Subsidy, Commercial, ELCC						
A390 – Wage Subsidy, Non-Profit						
A431 – Wage Subsidy, Non-Profit, ELCC						
<b>TOTAL</b>						

These results comprise part of the xxx <insert name of revenue category> and xxx <insert name of expenditure category> that are included in the consolidated statement of operations.

## **APPENDIX D**

### **ADMISSIBLE / INADMISSIBLE EXPENDITURES**

#### **Administration Expenditures**

Administration expenditures (i.e. fees) incurred by the CMSM/DSSAB are inadmissible when expressed solely in terms of a percentage of program expenditures. Only actual expenditures incurred for program administration can be an admissible expense.

#### **Amortizations**

Amortizations (tangibles and intangibles) are inadmissible expenditures under the ministry's modified accrual basis of accounting.

#### **Appropriations**

Appropriations (i.e. charges to reserves or allowances) are inadmissible expenditures under the ministry's modified accrual basis of accounting.

#### **Bonuses, Gifts and Honoraria**

Bonuses (including retiring bonuses), gifts and honoraria are admissible expenditures when paid to staff on the condition that the value is reported on the employee's annual T4. Bonuses, gifts and honoraria are inadmissible expenditures when paid to Board members.

#### **Capital Expenditures**

Capital expenditures are admissible when expended for the purpose outlined in the transition capital guideline.

#### **Capital Loans**

Principal and interest on capital loans are admissible expenditures only in ministry approved debt retirement situations (i.e., the retiring or paying out of a mortgage). A Mortgage Funding Agreement must be executed in these cases.

#### **Donations and Transfers**

Donations and/or transfer of funds made by the CMSM/DSSAB to other charitable institutions / organizations are inadmissible expenditures.

#### **Fund Raising**

Fund raising expenditures are admissible if the revenue raised is used to offset costs eligible for ministry funding entitlement

#### **Interest on Operating Loans**

Interest on operating loans is an inadmissible expenditure unless approved by the ministry.

### **Lease/Rental Costs when paid to Non-Arms Length Corporations**

Lease/Rental Costs when paid to Non-Arms Length Corporations which are reasonable are admissible with prior ministry approval, provided expenditures do not exceed those that would be paid if the transaction were at arms length.

### **Mortgage Financing**

Principal and interest payments are admissible expenditures with prior ministry approval.

### **Pension Expense and Pension Contribution**

Pension expenses are an employer's expense (accruals) for the company's pension plan during a period. They are non-cash item hence are inadmissible, whereas, Pension Contributions are an employer's actual payments/obligations into a fund and hence are admissible.

### **Professional Organization Fees**

Fees paid on behalf of staff for membership in professional organizations as a condition of employment are inadmissible expenditures.

### **Property Taxes**

Property taxes are admissible expenditures with ministry approval.

### **Provisions for Unused Vacation/Sick Leave, Wage Settlements**

Provisions or reserve funds for unused vacation/sick leave, wage settlements are inadmissible expenditures. The costs become an admissible expenditure when the actual payments are made.

### **Provisions for Repairs or Replacements**

Provisions for repairs or replacements are inadmissible expenditures.

### **Provisions for Bad Debts**

The provision for bad debts is an inadmissible expenditure.

### **Replacement Expenditures**

Expenditures for the replacement of furniture, equipment or vehicles are admissible expenditures only with prior ministry approval and if the full trade-in value of the replaced item is recorded or if the asset records provide satisfactory evidence of the manner in which the item was disposed.

### **Retainer Fees**

Fees paid as a retainer to have legal or other professional services available on a stand-by basis are inadmissible expenditures. Reasonable fees for services rendered are admissible expenditures.

### **Travel Expenses**

Travel Expenses are admissible expenditures where the expenditure represents a reimbursement of actual travel expenses incurred in conducting business related to services and programs subsidized by the ministry. CMSMs/DSSABs should refer to the Ministry policies on travel expenditures as a guide.