

Instructions on Completing the 2014 Revised Estimates Submission in EFIS

Overall Purpose

The Revised Estimates submission identifies the level of provision of services and associated expenditures and revenues projected by the CMSMs and DSSABs for the current fiscal year as follows:

- Actual service levels, expenditures and revenue allocations from January 1 to June 30
- Projected service levels, expenditures and revenue allocations from July 1 to December 31

Layout of the Revised Estimates Document Set

As you navigate through the Revised Estimates document set, the following approach is reflected throughout the various schedules to calculate the revised estimates targets, expenditures and allocations:

Interim Actuals to June 30 + Projections (July – December)

= Revised Estimates (January – December)

Reminder

Please ensure that you have selected 2014-15 as the “school year” in order to generate your submission for the 2014 calendar year.

File Naming Convention

The Ministry has established a specific naming convention for each submission type for each CMSM and DSSAB. It is a combination of a unique number identifier associated with the CMSM / DSSAB, the cycle type, the year, and an abbreviation of the organization name all separated by an “underscore”. An example is provided below for the Regional Municipality of York: 296_REV_1415_Regional Municipal York

For the 3 submission cycles, please use the following 3 letters in your submission names:

- EST = Estimates
- REV = Revised Estimates
- FIN = Financial Statements

Please use the file names provided in the 'naming convention' file when creating your submissions. It is posted on the Financial Analysis & Accountability Branch located here: [FAAB Website](#). Select Child Care on the bottom right of the webpage, select the submission cycle and the year.

New in this Cycle

- Schedule 2.3: Total Gross Expenditures - Territory Without Municipal Organization (TWOMO) has been removed
- Schedule 2.9: Family Support Programs Page 4 (Adjusted Gross Expenditures) –
 - Salaries & Benefits – Administration data is to be entered in this schedule for Revised Estimates submission (previously reported in Schedule 2.3, page 3).
 - Column for TWOMO has been removed. TWOMO for Family Support Programs will be reported in a single cell on Schedule 2.9, Page 5 (Entitlement)
- Schedule 3.1: Entitlement Calculation – TWOMO Entitlement section (Row 3) has been removed. TWOMO Reimbursement will be accounted for prior to determining Total Child care Entitlement on item 6.10
- Schedule 4.1: Capital entitlement will no longer include the amount of capital committed as of December 31, 2014 and being carried forward to the following year

The following sections are **not required** for Revised Estimates submissions but will be required for Financial Statement Submission:

- Schedule 1.2: Other Service Targets
- Schedule 2.1: Staffing (Direct Delivery of Service)
- Schedule 2.2: Staffing (Program Administration)
- Schedule 2.4: Projected Expenditures

- Schedule 2.9: Family Support Programs Page 1 (Data Elements)
- Schedule 2.9: Family Support Programs Page 2 (Operational Support – Program Staff)
- Schedule 2.9: Family Support Programs Page 3 (Administration - Staff)
- Schedule 4.2: Summary of Administration Expenditures

Components of the Revised Estimates Submission

The Revised Estimates submission is comprised of a title page, a table of contents and various schedules broken down into four categories as follows:

1. Service Data Schedules
2. Expenditure Schedules
3. Allocation and Entitlement Schedules
4. Additional Schedules

Suggested Order of Entry

It is recommended to complete the submission in the order in which it appears within the EFIS web application (certificate, schedule 1, schedule 2, schedule 3, and schedule 4).

Steps for Completion

Following these 12 steps will allow you to complete your Revised Estimates submission.

STEP # 1 – Completion of Certificate (Cover Page)

PURPOSE

The cover page identifies the organization and submission. It includes the submission type, the formal agency name, the applicable calendar year as well as three data entry fields for date, signature and title.

HOW TO COMPLETE

In EFIS, under “Sections”, select “Certificate”. Enter information in the date and title field. The date should be entered as Month, Day, Year. The date should be entered as

the date that will reflect the actual submission date. If that date is not known it can be left blank and inputted once the CMSM/DSSAB determines the date of submission.

The hard-copy of the cover page must be printed from the active EFIS submission, and include 2 signatures of those who have signing authority for the agency. Alternatively, a corporate seal can be affixed to the cover page.

STEP # 2 – Completion of Schedule 1.1 (Contractual Service Targets)

PURPOSE

Schedule 1.1 captures the contractual service targets which are included in the service agreement. The definitions of these service targets can be found in the Ontario Child Care Service Management and Funding Guideline - 2014, Section 2: Ministry Business Practice Requirements, “Service/Financial Data and Targets”. These service targets were negotiated as part of the service contracting process for 2014.

The schedule is broken down into four pages:

1. Service agreement (page 1)
2. Interim Actuals: January to June (page 2)
3. Projections: July to December (page 3)
4. Total: Fiscal Period (page 4)

HINT: Service targets are required to be entered with 1 decimal place only.

HOW TO COMPLETE

In EFIS, under “Sections”, select “Schedule 1.1 – Schedule of Contractual Service Targets”. This schedule contains 4 pages. CMSMs and DSSABs are required to report their projected service targets under the three contractual service targets.

Page 1 – Per the Service Agreement

There is no data entry required on the page. This is the same information that was included in the estimates submission. It is included here to allow for automatic variance reporting where there is a variance of 10% or greater from the service targets identified in the service agreement.

Page 2 – Interim Actuals to June 30

On this page, you are required to enter the actual level of service that has been provided by the CMSM or DSSAB from January 1st to June 30th inclusively.

Example of how to count average monthly number of children (January – June):

The number of children who received services in January is 50. The number in February was 48, the number in March was 55, the number in April was 54, the number in May was 56 and the number in June was 55. The average monthly number of children reported at the end of June would be 53 $[(50+48+55+54+56+55)/6]$ which is an average of the six months year to date, January through June.

Page 3 – Projections (July – December)

On this page, please enter the projected level of service that the CMSM or DSSAB plans to provide from July 1st to December 31st inclusively.

Example of how to count average monthly number of children (July – December):

The number of children the CMSM/DSSAB plans to serve in July is 58. The number in August is 60, the number in September is 50, the number in October is 52, the number in November is 54, and the number in December is 48. The average monthly number of children reported from July to December is 53.7 $[(58+60+50+52+54+48)/6]$ which is an average of the six months, from July to December.

Page 4 – Total (Fiscal Period)

There is no data entry required for this page; it takes the data from page 2 (interim actuals to June 30th) and adds it to the data from page 3 (projections – July to December) and divides by 2 for a revised projection of the level of service from January to December. You should review the numbers reported on this page to ensure that the total numbers reflect what you expected from your data entry in the previous two pages.

Page 4 also calculates if there is a resulting funding adjustment by comparing the total (fiscal period) contractual service targets to those identified in the service agreement and determines if all three of the contractual service targets have all been missed by 10% or more.

Finally, this page identifies where the CMSM or DSSAB must provide an explanation for service target variances between those identified in the service agreement and those in the Revised Estimates in accordance with Section 2 of the Ministry business practice requirements of the Ontario Child Care Service Management and Funding Guideline - 2014.

NOTE: Service targets data must be included in Schedule 1.1 to promote your submission to active status.

STEP # 3 – Completion of Schedule 2.3 - Total Adjusted Gross Expenditures

PURPOSE

Schedule 2.3 captures information on gross expenditures and revenue streams for child care programs by auspice (Non-profit, Profit, Directly Operated, Other) over three pages showing the breakdown for Interim actuals (Jan-Jun), Projections (July-Dec) and Total expenses.

The non-profit section represents payments flowed to non-profit child care operators. The profit section represents payments flowed to for-profit child care operators.

The directly operated section represents expenditures for child care programs (i.e. licensed centre-based or home-based child care programs or special needs resourcing services) that are directly operated by the CMSM or DSSAB.

The other section represents expenditures incurred by the CMSM or DSSAB in their role as service system managers.

HOW TO COMPLETE

In EFIS, under “Sections”, select “Schedule 2.3 – Total Adjusted Gross Expenditures”.

Gross expenditures

Gross expenditures are defined as total expenses regardless of whether the funding is provided by the Ministry, municipal contributions or other offsetting revenues.

CMSM/DSSABs are to include all expenses for child care services, *regardless of the funding source*.

This schedule is broken down into four sections as follows:

- Section 1: Core Service Delivery & Special Purpose Grants
- Section 2: Capital
- Section 3: Claims based
- Section 4: Total

The sections are further broken down into different categories (listed below). Expenditures are to be reported in the appropriate categories in which the projected

expense is to be incurred. Further descriptions of each category are outlined in the Ontario Child Care Service Management and Funding Guideline - 2014.

General Operating

Enter the projected amount of funding by auspice to licensed child care operators to address on-going operating costs such as staffing, wages, benefits, lease and occupancy costs, utilities, administration, transportation for children, resources, nutrition, supplies and general maintenance.

Transportation costs previously reported under system needs should be reported under this category provided the expenditure is in alignment with the Ontario Child Care Service Management and Funding Guideline - 2014.

If funding continues to be flowed through general operating funding to support historical pay equity expenditures such as job-to-job and proportional value, these expenditures are to be reported as such. There will be no separate reporting of historical pay equity expenditures. Proxy pay equity pursuant to the 2003 Memorandum of Settlement is to be reported on line 1.7 of this schedule.

Fee Subsidy

Enter the projected amount of funding to be flowed for fee subsidy by auspice. Fee subsidy is required to be split out by regular, extended day and recreation.

Ontario Works/LEAP

Enter the projected amount of funding to be flowed to child care operators to support Ontario Works participants including LEAP participants and Ontario Disability Support Program (ODSP) recipients in approved employment assistance activities.

The total expenditures need to be broken down by formal and informal expenses. Informal care should be reported under the "Other" category.

Pay Equity Memorandum of Settlement

CMSMs/DSSABs are to report their expenses related to proxy pay equity pursuant to the 2003 Memorandum of Settlement on line 1.7 in EFIS.

Special Needs Resourcing

Enter the projected amount of funding by auspice to service providers and agencies for eligible costs such as resource teachers/consultants, staffing and benefit costs, training, resources, intensive supports, and other items such as purchasing or leasing

specialized/adaptive equipment and supplies to support the inclusion of children with special needs.

Administration

Enter the administrative costs associated with “Other” only. The administrative costs for non-profit and profit service operators are indirectly funded through the contract with the operator and the CMSM or DSSAB.

Examples of administration expenditures include: staffing and benefit costs, purchased professional services – non-client (purchase of service from an organization that is not your own), advertising and promotion, building accommodation, travel, education and staff training, technology, general office expenses and corporate charge backs.

Education and staff training costs may also be reported as a capacity building expenditure if the staff is directly involved in creating and running workshops to support eligible service providers.

Further details of the description of these types of expenses can be found on page 43 of the Ontario Child Care Service Management and Funding Guideline - 2014.

Repairs and Maintenance

Enter the projected amount of funding to be flowed by auspice to support child care service providers and private home day care agencies that are not in compliance or may be at risk of not being in compliance with licensing requirements under the Day Nurseries Act.

Play-based Material & Equipment

Enter the projected amount of funding to be flowed by auspice to support non-profit and for-profit child care operators to purchase non-consumable supplies/equipment to support the regular operation of the child care program.

Capacity Building

Enter the projected amount of funding to be flowed by auspice to licensed child care centres to support professional development opportunities.

Staff training and quality initiatives previously reported under system needs should be reported here as long as the expenditure is in alignment with the “Ontario Child Care Service Management and Funding Guideline - 2014”.

Transformation

Enter the projected amount of funding to be flowed to non-profit and directly operated child care operators to support business transformation activities.

Miscellaneous

The projected amount to be incurred for miscellaneous expenditures are reported at line 1.14. The amount is pre-populated based upon the completion of Schedule 2.6. All other expenditures that do not fit under any other expenditure category on Schedule 2.3 should be reported here. Please report the expenditures under Schedule

2.6 – Miscellaneous, Other so that the amount will flow through to Schedule 2.3 accurately.

Retrofits

Enter the projected amount of funding to be flowed to non-profit child care operators to support the reconfiguration of existing child care spaces to adapt to serve younger aged children as 4 and 5 year olds enter full day kindergarten.

Small Water Works

Enter the projected amount of funding to be flowed by auspice to licensed child care centres that have historically received SWW funding.

Required Parent Contribution

Enter the required parental contribution for subsidized child care spaces where the parents are required to pay, through income testing, a portion of the cost (i.e. space is not 100% subsidized by the CMSM/DSSAB).

HINT: This column should never be blank unless the CMSM or DSSAB only has children receiving a 100% (full) subsidy.

Parental Full Fee

This column is only applicable for directly operated centres. Enter the projected amount of parental full fee revenue received where the parents are paying the full cost of the space in order for their child to attend the centre.

HINT: This column should never be blank unless the CMSM or DSSAB has no parents paying the full cost of a space.

Other Offsetting Revenues

Enter all other offsetting revenues, where applicable.

HINT: Do not include the legislated provincial/ municipal cost sharing portion or 100% municipal contributions in excess thereof. This should be used to report revenues from sources outside the CMSM or DSSAB.

STEP # 4 – Completion of Schedule 2.6 - Miscellaneous

PURPOSE

Schedule 2.6 captures projected 2014 miscellaneous costs. These costs are defined as costs that do not meet the definitions under any of the other categories on Schedule 2.3 listed above.

Other system needs expenditures that do not fit under any of the expense categories should be reported under this schedule provided that the CMSM or DSSAB has consulted with their Child Care Advisor and both parties have agreed that the expenditure cannot fit under any other expense category. System needs are further explained in the Ontario Child Care Service Management and Funding Guidelines – 2014 – Section 2: Ministry Business and Practice Requirements

HOW TO COMPLETE

In EFIS, under “Sections”, select “Schedule 2.6 – Miscellaneous”.

Please provide a description of other expenditures incurred along with the amount.

STEP # 5 – Completion of Schedule 2.7 - TWOMO Expenditures

PURPOSE

Schedule 2.7 captures the projected costs attributed to Territories without Municipal Organization (TWOMO). TWOMO funding only applies to DSSABs whose geographical area includes territory without municipal organization, which is a territory outside the geographical area of any municipality or First Nation.

HOW TO COMPLETE

In EFIS, under “Sections”, select “Schedule 2.7 - TWOMO Expenditures” and complete Stages 1-4

- Stage 1: The municipal levy is calculated based on:
 - The total approved DSSAB budget
 - Less other sources of revenue (provincial, federal and other funding)

- Stage 2: The TWOMO share of the municipal levy is determined using the municipal attribution or 'share' percentage
- Stage 3: Non EDU related allocations are subtracted from the municipal levy to find the total EDU child care program allocation
- Stage 4: The percentage of municipal levy that the child care program allocation represents is used to calculate the MEDU portion of the TWOMO levy.

HINT: TWOMO costs should only include the share of costs funded by the Ministry of Education for child care. For those detail codes funded by MCYS, the costs should not be reported in the budget submission but reported separately to MCYS.

STEP # 6 – Completion of Schedule 2.9 – page 4 – Family Support Programs – Adjusted Gross Expenditures

PURPOSE

Schedule 2.9 - page 4 captures information on gross expenditures and revenue streams for Family Support Programs (FSP) by detail code. This schedule only applies to those CMSMs/DSSABs that receive FSP funding.

HOW TO COMPLETE

In EFIS, under “Sections”, select “Schedule 2.9 – page 4 – Family Support Programs - Adjusted Gross Expenditures”.

Gross expenditures

Gross expenditures are defined as total expenses regardless of whether the funding is provided by the Ministry, municipal contributions or other offsetting revenues. CMSM/DSSABs are to include all expenses for Family Support Programs, *regardless of the funding source*.

This schedule is broken down into three sections as follows:

- Section 1: Operational Expenses
- Section 2: Administration
- Section 3: Offsetting Revenue

The sections are further broken down into different categories. Expenditures are to be reported in the appropriate categories in which the projected expense is to be incurred.

The administrative salaries and operational support – program staff salaries are to be reported in this schedule along with other expenditures.

Ministry of Education has undertaken a modified status-quo approach for expenses reporting. As such, for consistency purposes, the entities are required to follow the prior guidelines when deciding which line to report certain expenses. For further questions, please contact your Financial Analyst.

HINT: A warning message will appear in the Warnings page if expenses are reported under a program that has no allocation. The warning messages will still allow you to promote your submission to active.

STEP # 7 – Completion of Schedule 2.9 – page 5 – Family Support Programs – Entitlement Calculation

PURPOSE

Schedule 2.9 – page 5 captures the Family Support Programs funding entitlement for your CMSM or DSSAB. It takes into consideration the level of expenditures projected, your municipal cost sharing requirements, and the financial flexibility policies as set out in the Ontario Child Care Service Management Funding Guideline - 2014.

This schedule consists of 3 sections:

- Full Flexibility Entitlements
- Limited Flexibility Entitlements
- No Flexibility Entitlements

HOW TO COMPLETE

In EFIS, under “Sections”, select “Schedule 2.9 – page 5 – Family Support Program – Entitlement Calculation”.

There is no data entry required on this schedule as all the required data has been pre-loaded or comes from other schedules in the submission. The allocation for the Family Support Programs should be checked against schedule 3 – Allocations for Operating and other purposes. The expenses flow from Schedule 2.9 – page 4 – Family Support Programs – Adjusted Gross Expenditures

Section 1 – Full Flexibility Entitlements

- This section calculates the entitlement for the 3 detail codes that have full financial flexibility.

- The entitlements for these detail codes are calculated as the lesser of the allocation and the respective adjusted gross expenditures presented in schedule 2.9 – page 4.
- Any aggregate surplus of allocation from this section can be applied to Section 2, Limited Flexibility Entitlements if there is an allocation for that detail code.
- The application of the flexibility for a particular detail code is shown in column “Application of flexibility”

Section 2 - Limited Flexibility Entitlements

- This section calculates the entitlement for the A525 – ECD - Aboriginal allocation, which has exception to full financial flexibility.
- The entitlement for this detail code is calculated as the lesser of the allocation and the adjusted gross expenditures presented in schedule 2.9 – page 4.

Section 3 – No Flexibility Entitlements

- This section calculates the entitlement for the A386 – Delivery Agent-Resource Centre which has no flexibility.
- Territories without Municipal Organization (TWOMO) expense are to be entered in this schedule to calculate the reimbursement for TWOMO. TWOMO is not applicable for CMSMs. An error message will prevent a CMSM from reporting any expenses under TWOMO.
- TWOMO reimbursement is calculated as the greater of the allocation and the TWOMO amount presented in schedule 2.9 – page 5, as TWOMO is a claims-based program.

Total entitlement for Family Support Programs is calculated at the bottom of the schedule.

STEP # 8 – Completion of Schedule 3 – Allocations for Operating and Other Purposes

PURPOSE

Schedule 3 captures the 2014 allocation for your CMSM or DSSAB based upon the Budget Schedule as contained in your service agreement.

HOW TO COMPLETE

In EFIS, under “Sections”, select “Schedule 3 – Allocations for Operating and Other Purposes”.

There is no data entry required on this schedule as all the required data has been pre-loaded for you.

STEP # 9 – Completion of Schedule 3.1 - Entitlement Calculation

PURPOSE

Schedule 3.1 captures the funding entitlement for your CMSM or DSSAB. It takes into consideration the level of expenditures projected, your municipal cost sharing requirements, and the financial flexibility policies as set out in the Ontario Child Care Service Management Funding Guideline.

This schedule consists of 5 sections

- Special Needs Resourcing (SNR) Entitlement
- Limited Flexibility Entitlements
- 50/50 Cost Share Entitlement – Administration Expenditures
- Remaining Entitlement
- Adjustment if Maximum Administration Expenditure Exceeded

HOW TO COMPLETE

In EFIS, under “Sections”, select “Schedule 3.1 – Entitlement Calculation”.

Section 1 – Special Needs Resourcing Entitlement

- This section calculates the minimum spending on SNR and if there will be any adjustment due to not achieving the minimum spending.

Section 2 - Limited Flexibility Entitlement

- This section calculates the entitlement for the 3 allocations that have exceptions to the full financial flexibility.
- The entitlement for each is calculated as the lesser of the allocation and the adjusted gross expenditures presented in schedule 2.3.

Section 3 – TWOMO

- Please note that TWOMO Entitlement section has been removed. TWOMO Reimbursement will be accounted for prior to determining Total Child Care Entitlement on item 6.10

Section 4 – 50/50 Cost Share Entitlement – Administration Expenditures

- This section for administration expenses calculates if the 50/50 cost share requirement has been met.
- If the cost share requirement has not been met, then a decrease of the entitlement will be reflected on row 4.7

Section 5 - Remaining Entitlement

- This section has two components, the adjusted gross expenditures (AGE) component and the total allocation component
- The AGE component is calculated as the total AGE, adjusted for any reductions/overspending already calculated in sections 1 through 3.
- The allocation component is calculated as the total allocation adjusted for any initial allocations already calculated in sections 1 through 3.
- The entitlement will be the lesser of those two amounts.

Section 6 - Adjustment if Maximum Administration Expenditure Exceeded

- Please note the ten percent administration ceiling includes the CMSM or DSSAB's 50/50 cost sharing amount noted in their budget schedule.
- TWOMO reimbursement is included in this section to calculate the total Child Care entitlement
- If the 2014 projected administration expenditures are higher than the 2014 maximum allowable expenditure limit that has been calculated, an adjustment may be processed if the CMSM or DSSAB has not contributed its own municipal funds to offset the cost of administration above this limit.
- Total Child Care entitlement is calculated on line 6.10.

Lines 7.1 through to 7.8 reflect a breakdown of the Total Adjustment / (Recovery) as determined at line 6.12.

All of the other data reported on this schedule comes from other schedules in the submission.

HINT: All pages of Schedule 3.1 must be printed off from the active EFIS submission, signed by CMSMs and DSSABs on the bottom of page 1 and sent to the Ministry of Education.

STEP # 10 – Completion of Schedule 4 – Eligible Contributions for Utilization Calculation

PURPOSE

Schedule 4 captures information relating to the mitigation funding received by CMSMs or DSSABs who experienced a reduction in their 2013 allocation due to the introduction of the child care funding formula.

The schedule applies additional municipal contributions above the CMSM or DSSAB's 2014 minimum cost sharing requirements and applies the amount against the balance of the mitigation funding received.

If a CMSM or DSSAB's 2014 minimum cost sharing requirement decreased from their 2012 minimum cost sharing requirement yet the CMSM or DSSAB still chose to keep their contribution at the 2012 level, this additional investment can be deemed as municipal contributions rather than applied against the mitigation funding received.

The deemed municipal contribution may be used to calculate the 2014 utilization component allocation of the funding formula in future years.

HOW TO COMPLETE

In EFIS, under "Sections", select "Schedule 4 – Eligible Contributions for Utilization Calculation".

Most of this schedule is pre-populated from information that comes from other schedules within the EFIS package.

There is one input cell on this schedule in which the CMSM or DSSAB will need to enter the amount of the deemed municipal contributions. The deemed municipal contributions are the additional level of investment by the CMSM or DSSAB when it has decided to keep its minimum cost sharing consistent with 2012 levels even though this requirement decreased in 2014. The input cell is limited by the maximum amount of the decrease in cost sharing requirement from 2012 to 2014.

The amount applied against mitigation funding at line 3 and the excess municipal contributions eligible for the 2015 utilization calculation at line 4 from this schedule goes to Schedule 3.1, page 2.

STEP # 11 – Completion of Schedule 4.1 - Capital Carry-Forward

PURPOSE

Schedule 4.1 captures information regarding the projected expenditures of 2014 capital retrofit funding, the use of the committed 2013 capital funding carried forward to 2014, as well as any funding projected to be committed and carried forward to 2015.

HOW TO COMPLETE

In EFIS, under “Sections”, select “Schedule 4.1 – Capital Carry-Forward”

This schedule is divided into 2 sections:

1. Projected 2013 capital carry forward information
2. Capital expenditure projections for 2014

The amount of capital committed as of December 31, 2013 at line 1.1 is pre-populated from the Financial Statement submission.

The second section is laid out with three columns: the carry forward amount relating to 2013, the 2014 allocation and the total.

The potential capital spending for 2014 at line 2.3, column 3 is calculated based upon the 2014 allocation plus the amount carried forward from 2013. The 2013 carry forward capital expenditures are based upon line 1.1.

The total capital expenditures amount at line 2.4 is linked from the adjusted gross expenditures in Schedule 2.3, column 51. The spending in 2014 is deemed to first use the 2013 carry-forward. The 2014 allocation column is a calculated amount based upon the other two cells in line 2.4. This amount flows through to Schedule 3.1 to calculate the 2014 entitlement.

Enter the amount of the projected capital committed as of December 31, 2014 to be carried forward to the following year at line 2.6. This amount cannot be greater than the maximum allowed amount of capital available for carry forward at line 2.5.

CMSMs and DSSABs will be cash flowed on the 2014 capital expenditure (line 2.4, column 2), excluding 2013 capital carry forward (line 2.4, column 1), up to the 2014 capital retrofit allocation.

Any adjustments to 2013 capital entitlement will be reflected as part of the 2013 financial statement submission which was due June 9, 2014.

STEP # 12 – Review of Submission

PURPOSE

The last three schedules in the Revised Estimates Document Set have been created in order to automate some of the review procedures that are performed by Financial Analysts during the review process. By including them in the submission document set, you can correct any inconsistencies prior to submitting your Revised Estimates. This will hopefully expedite the Ministry review process and minimize the number of queries that will require follow-up with the CMSM/DSSAB.

The schedules are as follows:

1. Error Messages
2. Warning Messages
3. Data Analysis

HOW TO COMPLETE

You are requested to review the information and correct it where required as follows:

1. Error messages - Follow-up on any item where “ERROR” is identified in the far right column in order to clear the message.
2. Warning messages - Follow-up on any item where “Warning” is identified in the far right column in order to clear the message, if possible.
3. Data Analysis – Review the values reported for consistency of reporting between submissions/reporting cycles.

HINT: You cannot promote your submission to active status if you have outstanding “ERROR” messages.

Reporting

After completing steps # 1 – 12, the data in the submission file should now be complete.

CMSMs and DSSABs are required to send one hard copy or scanned of the following documents:

1. Cover Page
2. Entitlement Calculation (Schedule 3.1)
3. Completed explanation report

These forms are to be printed out from the active EFIS submission of the 2014 Revised Estimates and sent by September 26th, 2014 to:

Manager
Child Care Finance Unit
Financial Analysis & Accountability Branch
20th Floor, Mowat Block, 900 Bay Street
Toronto, Ontario
M7A 1L2

CMSMs and DSSABs are not required to send hard copy print-outs of their **full** submission.

Once a submission is promoted to “active” status, a CMSM or DSSAB has formally submitted their Revised Estimates to the Ministry of Education.

Review and Approval of Revised Estimates Submission

Financial Analysts from the Financial Analysis & Accountability Branch will review the Revised Estimates submission once it has been promoted to “active” status. The Financial Analysts will create a “FO reviewed” copy of the original submission and process any changes that are required following communications with the Early Years Division and the CMSM/DSSAB. Once the file has been reviewed, the CMSM or DSSAB will receive an e- mail from the Financial Analyst to confirm the review process is complete.

Assistance with EFIS

For user/navigation assistance on EFIS, contact:

Sher Ali Jassani Tel: (416) 325-8584 E-mail: SherAli.Jassani@ontario.ca

Olivia lemma Tel: (416) 325-2052 E-mail: Olivia.lemma@ontario.ca

For log in assistance, contact:

Mark Bonham Tel: (416) 325-8571 E-mail: Mark.Bonham@ontario.ca

For data input assistance, contact your Financial Analyst by following this link: [Financial Analyst Assignment List](#)

Alternatively, they are also listed here for your convenience:

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