



Ministry of Education

**Ontario Family Support Program
Business Practices, Services and
Funding
Transfer Payment Agencies**

Reference Document 2014-15

March 2014

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SECTION 1: INTRODUCTION

The Ministry of Education (the Ministry) is pleased to release the 2014-15 Ontario Family Support Program Business Practices and Service Reference Document for Transfer Payment Agencies that receive funding for family support programs.

For the purpose of this document, family support programs include:

- Ontario Early Years Centres (OEYCs)
- Data Analysis Coordinators (DACs)
- Early Child Development Planning (Best Start Planning)
- Child Care Resource Centres (CCRCs)
- Better Beginnings, Better Futures (BBBF)

2014-15 will be an exciting transition period for early years programs as responsibility for family support programs is transferred to the Ministry of Education (MEDU) from the Ministry of Children and Youth Services (MCYS).

The *Ontario Early Years Policy Framework* (OEYPF) provides a vision for the early years where Ontario's children and families are well supported by a system of responsive, high-quality, accessible, and increasingly integrated early years programs and services that contribute to healthy child development today and a stronger future tomorrow. For additional information on the OEYPF, please see the MEDU website at: <http://www.edu.gov.on.ca/childcare/earlyyearsvision.html>

One of the priority areas for action identified in the framework is to create an effective **approach** to implementing Best Start Child and Family Centres (BSCFCs) by September 2014. To support the establishment of a common governance structure for family support programs, child care, and full-day kindergarten, responsibility for BSCFCs will reside with the Early Years Division at the Ministry of Education.

As we move forward, the Ministry of Education will capitalize and build on existing successful practices, collaborative efforts and community networks, and leverage the extensive knowledge and expertise of dedicated early years professionals and volunteers. MEDU will continue to benefit from conversations and advice from partners as we move forward on the commitment made in the *Ontario Early Years Policy Framework*.

While the approach for BSCFCs is under development, MEDU is moving forward with the phased transfer of family support programs to ensure continuity of services for children and families.

Throughout this transition period, MEDU and MCYS will work together to ensure a smooth, modified- status quo transfer of knowledge and responsibilities. A modified-status quo transfer means allocations will be consistent with 2013 funding levels and program delivery will continue to be guided by MCYS guidelines in 2014-15. Modifications have been made to the contract management and financial reporting processes to simplify and integrate business practices with existing MEDU practices for child care funding.

This reference document provides an overview of MEDU's expectations, terms and conditions for Transfer Payment Agencies (TPAs) that receive family support program funding on both calendar (2014) and fiscal year (2014-15) agreements. New business practice requirements, under the Ministry of Education, are outlined in sections two through four of this document.

Section five of this document references the guidelines developed by MCYS and the Ministry of Community and Social Services (MCSS). TPAs will continue to refer to these guidelines for direction on program delivery, operations and related policies for family support programs in 2014-15. In addition, please note a new serious occurrence protocol that replaces the existing MCYS/MCSS process and guidelines for serious occurrence reporting for family support programs has been included in this section.

SECTION 2: BUSINESS PRACTICES FOR TRANSFER PAYMENT AGENCIES WITH A FUNDING ALLOCATION ABOVE \$350,000

Overview of the Contract Management Process

This section of the guideline is specific to Transfer Payment Agencies (TPAs) with an annual funding allocation above \$350,000¹, and provides an overview of the contract management process for TPAs at the Ministry.

The contract management process consists of the following three stages:

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

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 transfer payment recipients only upon signature of the service agreement and related amendments.

Contracting

Service agreements, which identify funding levels and service expectations, are distributed to TPAs by email at the beginning of the contract year. The service agreement and any amendments to this agreement cover the calendar period of January 1, 2014 to December 31, 2014 or the fiscal period of April 1, 2014 to March 31, 2015.

Two original signed copies of the family support agreement must be returned to the Ministry by **March 14, 2014** for calendar year agreements and **June 13, 2014** for fiscal year agreements. Service agreements should be signed and mailed to the Early Years Implementation Branch at the address below:

Pam Musson, Director
Early Years Implementation Branch
Ministry of Education
24th Floor Mowat Block
900 Bay Street

¹ Allocation" is defined as the funding amount set out in the service agreement and may exclude one-time funding adjustments. Reporting requirements are subject to change in-year should a TPA's on-going allocation exceed \$350,000 for the first time during the contract year.

Toronto, ON M7A 1L2

Service agreements between the Ministry and TPAs:

- 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 the recipient;
- 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.

Email communication between TPAs and the Ministry should occur using an email address that is from the TPA's registered domain. This method of communication reassures senders and receivers of email that they are corresponding in a more secure environment. An example of an acceptable e-mail using a registered domain is yourname@yourorganization.ca.

Financial Reporting

Schedule C of the service agreement identifies the Ministry's submission requirements for the current contract year. TPAs are required to provide the following submissions to the Ministry as per the following cycle:

Calendar Year

Submission Type	Due Date
Service Agreement (2014)	March 14, 2014 ²
Estimates – Excel	March 31, 2014 ²
Revised Estimates – Excel	August 29, 2014
Financial Statements – Excel	May 29, 2015

² With an automatic extension granted if the Board of Directors has not approved the budget by this date.

Fiscal Year

Submission Type	Due Date
Service Agreement (2014-15)	June 13, 2014 ³
Estimates – Excel	June 30, 2014 ³
Revised Estimates – Excel	November 28, 2014
Financial Statements – Excel	July 31, 2015

TPAs with an allocation above \$350,000 must submit three financial reports to the Ministry- estimates, revised estimates and financial statements- through the Transfer Payment Budget Package. The Financial Analysis and Accountability Branch (FAAB) will provide detailed instructions for completing each submission to TPAs upon release of the submission in excel. The following is only a brief overview of each submission:

Estimates (Budget Submission)

In the estimates submission, TPAs must estimate the service data and associated expenditures for the upcoming calendar year covering the period of January to December or for the fiscal year covering the period of April to March. The estimates submission is due by March 31, 2014 for calendar year contracts and June 30, 2014 for fiscal year contracts.

Revised Estimates (Mid-Year)

In the revised estimates submission, TPAs revise their estimates based on in-year actuals up to June 30 for calendar year contracts or September 30 for fiscal year contracts. In addition, TPAs provide a projection of expenditures and service data to December 31 for calendar year or March 31 for fiscal year contracts. The revised estimates submission is due by August 29 for calendar year or November 28 for fiscal year.

Financial Statements (Year-End)

The financial statements submission measures the TPA's actual performance against their estimated service data for the year. The financial statements submission is also a reconciliation of the TPA's funding allocation against actual expenditures once the year-end results are reported. It is due approximately five months following the year-end date

³ With an automatic extension granted if the Board of Directors has not approved the budget by this date.

(May 29 for calendar year contracts or July 31 for fiscal year contracts) and must include the following elements:

1. Audited Financial Statements of the TPA that covers all programs provided by the TPA, including family support programs;
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 schedule of family support program revenues and expenses funded by the Ministry of Education. This information may be provided through the following formats:
 - included as a note to the audited Financial Statements (part of # 1 above);
 - included as a schedule to the audited Financial Statements (part of # 1 above); or
 - included as part of a separate audit or review engagement report⁴.
4. A completed Financial Statements reporting package.

Please note that the documentation requirements listed above are consistent with documentation provided to MCYS in previous years.

If a TPA's audited Financial Statements will not be available by the submission deadline (either May 29 for calendar or July 31 for fiscal), the following steps should be taken:

1. Contact your financial analyst advising them that the year-end reporting requirements cannot be met. The correspondence should include the estimated date when the Ministry can expect the audited Financial Statements as well as other year-end reporting requirements.
2. Submit the family support program Financial Statements reporting package by May 29 for calendar or July 31 for fiscal based on the best information available at that time and recognize that it may change following the completion of the audit.
3. Submit a copy of the audited Financial Statements and other remaining requirements as soon as they are available.

⁴ The review engagement report allows for the independent verification of data reported in the Transfer Payment Budget Package. Sample templates are provided in Appendix B.

4. Contact your financial analyst should a change be required to the financial reporting package following the audit of the TPA.

Explanation Reporting

Explanation reporting is required for significant variances identified in the revised estimates and financial statement submissions. TPAs will be contacted by their Financial Analyst to discuss significant variances, including the reason for variances and the potential or actual impacts on staff and services, and may be asked to provide an action plan as part of financial reporting.

Significant variances are identified as follows:

- An explanation report is required if the financial data is \$10,000 or 10% more over or under the projected actuals.
- An explanation report is required if service data is 10% or more over or under the projected actuals.

Revised Estimates or Financial Statement Variance:

	When the year's total adjusted gross Expenditure is \$100,000 or greater	When the year's total adjusted gross expenditure is less than \$100,000
Financial Data	+/- \$10,000	+/- 10%
Service Data	+/- 10%	+/- 10%

Exceptions to Explanation Reporting

If additional funding is announced following the receipt of the estimates submission, a modified explanation reporting methodology will be introduced to allow TPAs to report on variances based on the revised funding allocation and increased expenditures.

Payment

Schedule B of the service agreement identifies the Ministry's funding allocation for the TPA named in the agreement. Generally, this allocation is divided into 12 approximately equal monthly payments (see "Payment Mechanics" table below). Revised payments in each contract year should only begin after the service agreement or related amendments are signed by the TPA and the Ministry. In some circumstances, the Ministry may continue to make payments based on the approved budget for the immediately preceding contract year until the service agreement for the current year is signed.

Payment Mechanics

Monthly cash flow percentages are based upon the total allocation for the current contract year:

Month	Percentage	Month	Percentage
January	8.3%	July	8.3%
February	8.3%	August	8.3%
March	8.4%	September	8.4%
April	8.3%	October	8.3%
May	8.3%	November	8.3%
June	8.4%	December	8.4%

In-Year Funding Adjustments

As per the service agreement, the Ministry automatically adjusts entitlement and the resulting cash flow to reflect forecasted or actual under-spending that is reported in the estimates, revised estimates and financial statement submissions.

These adjustments will result if the following occurs:

- the TPA's projected or actual spending levels are less than the allocation in Schedule B of the service agreement; and/or
- the Ministry identifies that projected expenses should be adjusted to better reflect previous years' actual expenses, trends and expectations for the current contract year. This process is completed through discussions between the Ministry and the TPA.

Payments based on Service Agreement:

The original monthly cash flow will be based on approximately 1/12 (see "Payment Mechanics" table above) of the allocation amount outlined in Schedule B of the service agreement. Payments are then adjusted after each financial submission.

Payments based on Estimates:

If the estimates submission in excel, due by March 31, 2014 for calendar or June 30, 2014 for fiscal, reflects a different entitlement amount than the allocation in the service agreement, cash flow will automatically be adjusted two months after the submission. This adjustment will be based on approximately 5/12 (see "Payment Mechanics" table above) of the entitlement amount. The total payments made to date will be subtracted

from the entitlement amount. The following monthly payments will be based on approximately 1/12 of the entitlement amount in the excel estimates submission.

Payments based on Revised Estimates:

If the Revised Estimates submission in excel, due by August 29, 2014, for calendar or November 28, 2014 for fiscal reflects a different entitlement amount than in the Estimates, cash flow for the October 2014 (calendar) or January 2015 (fiscal) payment will be adjusted based on approximately 10/12 (see "Payment Mechanics" table above) of the entitlement amount. The total payments made to date will be subtracted from the entitlement amount. The following monthly payments will be based on approximately 1/12 of the entitlement amount in the excel Revised Estimates submission.

Payments based on Financial Statements:

Upon submission of the Financial Statements submission, any difference between the total amount paid to date and the entitlement calculated in the Financial Statements will be cash flowed to the TPA. This adjustment will take place generally two months after the filing of the Financial Statements. Any funding owed to the Ministry by the TPA will be deducted from future monthly payments. The TPA is not required to issue a cheque to the Ministry for the recoverable funding.

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 the TPA files any submission after the filing deadline, its regular cash flow will be reduced progressively as follows until the submission has been received:

- If the submission is not received by the Ministry within 30 days after the filing deadline, the Ministry will inform the TPA that the submission is overdue.
- the submission is not received by the Ministry within 31 to 60 days after the filing deadline, the Ministry will reduce the Recipient's monthly cash flow by 2% of the Recipient's total annual allocation.

- If the submission is not received by the Ministry after 61 days after the filing deadline, the Ministry will reduce the Recipient's monthly cash flow by 5% of the Recipient's total annual allocation.

Upon receipt of the late submission, the Ministry will reinstate the normal monthly payment amount and will include in the monthly payment the total amount withheld up to that point.

SECTION 3: BUSINESS PRACTICES FOR FAMILY SUPPORT PROGRAMS WITH A FUNDING ALLOCATION BELOW \$350,000

Overview of the Contract Management Process

This section of the guideline is specific to Transfer Payment Agencies (TPAs) with an annual funding allocation below \$350,000⁵, and provides an overview of the contract management process for TPAs at the Ministry of Education (the Ministry).

The contract management process consists of the following three stages:

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

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 transfer payment recipients only upon signature of the service agreement and related amendments.

Contracting

Service agreements, which identify funding levels and service expectations, are distributed to TPAs by email at the beginning of the contract year. The service agreement and any amendments to this agreement cover the calendar period of January 1, 2014 to December 31, 2014 or the fiscal period of April 1, 2014 to March 31, 2015.

Two original signed copies of the service agreement must be returned to the Ministry by **March 14, 2014** for calendar year or **June 13, 2014** for fiscal year. Family support program service agreements should be mailed to the Early Years Implementation Branch at the address below:

Pam Musson, Director
Early Years Implementation Branch,
Ministry of Education
24th Floor, Mowat Block

⁵ "Allocation" is defined as the funding amount set out in the service agreement and excludes one-time funding adjustments. Reporting requirements are subject to change in-year should a TPA's on-going allocation exceed \$350,000 for the first time during the year.

900 Bay Street
Toronto, ON M7A 1L2

Service agreements between the Ministry and TPAs:

- 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 the recipient;
- 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.

Email communication between TPAs and the Ministry should occur using an email address that is from the TPA's registered domain. This method of communication reassures senders and receivers of email that they are corresponding in a more secure environment. An example of an acceptable e-mail using a registered domain is yourname@yourorganizationname.ca.

Financial Reporting

Schedule C of the service agreement identifies the Ministry's submission requirements for the current contract year. Transfer Payment Agencies are required to provide the following submissions to the Ministry as per the following cycle:

Calendar Year

Submission Type	Due Date
Service Agreement 2014	March 14, 2014 ⁶
Financial Statements- Attestation	May 29, 2015

⁶ With an automatic extension granted if the Board of Directors has not approved the budget by this date.

Fiscal Year

Submission Type	Due Date
Service Agreement 2014-15	June 13, 2014 ⁷
Financial Statements- Excel	July 31, 2015

TPAs with a funding allocation below \$350,000 must submit one financial report to the Ministry- financial statements- through an excel attestation form. The Financial Analysis and Accountability Branch (FAAB) will provide instructions to TPAs for the financial statements submission upon release of the attestation form. The following is only a brief overview of the financial statements submission.

Financial Statements- Attestation

In the financial statements submission (attestation), the TPA provides their actual service data for the year. In addition, the financial statements submission is a reconciliation of the TPA's annual funding allocation against actual expenses incurred. It is due approximately five months following the year-end date (May 29 for calendar or July 31 for fiscal) and must include the following elements:

1. Audited Financial Statements of the TPA that covers all programs provided by the TPA, including family support programs;
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; and
3. An attestation form verifying the TPA's compliance with the terms of the service agreement for the year in which the agreement applies.
4. A schedule of family support program revenues and expenses funded by the Ministry of Education. This information may be provided through the following formats:
 - included as a note to the audited Financial Statements (part of # 1 above);
 - included as a schedule to the audited Financial Statements (part of # 1 above); or

⁷ With an automatic extension granted if the Board of Directors has not approved the budget by this date.

- included as part of a separate audit or review engagement report⁸.

Please note that the documentation requirements listed above are consistent with documentation provided to MCYS in previous years.

If the TPA's audited financial statements will not be available by May 29 (calendar) or July 31 (fiscal), the following steps should be taken:

1. Contact your financial analyst to advise them that the year-end reporting requirements cannot be met. The correspondence should include the estimated date of when the Ministry can expect the audited Financial Statements as well as other reporting requirements.
2. Submit the attestation form by May 29 (calendar) or July 31 (fiscal) based on the best information available at that time and recognize that it may change following the completion of the audit.
3. Submit a copy of the audited Financial Statements and other remaining requirements as soon as they are available.
4. Contact your financial analyst should a change be required to the previously submitted attestation form following the audit of the TPA.

Explanation Reporting

Explanation reporting is required for identified significant variances in the financial statement submission. If there is a significant variance between the previous and current calendar year's financial and data elements, TPAs will be contacted by their Financial Analyst to discuss this variance, including the reason for variances and the potential or actual impacts on staff and service. In addition, TPAs may be asked to provide an action plan as part of financial reporting in response to the variance.

Significant variances are identified as follows:

- An explanation report is required if the financial data is \$10,000 and/or 10% more over or under the projected actuals.
- An explanation report is required if service data is 10% or more over or under the projected actuals.

⁸ The review engagement report allows for the independent verification of data reported within the Attestation form. Sample templates are provided in Appendix B.

Financial Statement Variance:

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

Exceptions to Explanation Reporting

Where additional funding is announced within the year, a modified explanation reporting methodology will be introduced to allow TPAs to report on variances based on the revised funding allocation and increased expenditures.

Payment

Schedule B of the service agreement identifies the Ministry's funding allocation for Transfer Payment Agencies. Generally, the allocation is divided into approximately 12 equal monthly payments (see "Payment Mechanics" table below). Revised payments in each year should only begin after the service agreement or related amendments are signed by the TPA and the Ministry. In some circumstances, the Ministry may continue to make payments based on the approved budget for the immediately preceding contract year until the service agreement for the current year is signed approved.

Payment Mechanics

Monthly cash flow percentages will be based upon the total 2014 or 2014-15 allocation:

Month	Percentage	Month	Percentage
January	8.3%	July	8.3%
February	8.3%	August	8.3%
March	8.4%	September	8.4%
April	8.3%	October	8.3%
May	8.3%	November	8.3%
June	8.4%	December	8.4%

In-Year Funding Adjustments

As per the service agreement, the Ministry automatically adjusts entitlement and the resulting cash flow to reflect under-spending that has occurred following the submission of Financial Statements, where actual under spending is reported.

These adjustments will result when the following occurs:

- the TPA's actual spending levels are less than the approved funding amounts in Schedule B of the service agreement; and/or,
- the Ministry identifies that projected expenses should be adjusted to better reflect previous years' actual expenses, trends and expectations for the current contract year. This process is completed through discussions between the Ministry and the TPA.

Payments based on the Service Agreement:

The original monthly cash flow will be based on approximately 1/12 (see "Payment Mechanics" table above) of the allocation amount outlined in Schedule B of the service agreement.

Payments based on the Financial Statements- Attestation:

Upon submission of the TPA's attestation, any difference between the total amount paid to date and the entitlement will be cash flowed to the recipient or recovered from a future cash flow payment. This adjustment will take place generally two months after the filing of the attestation. Any funding owed to the Ministry by the TPA will be deducted from future monthly payments. The TPA is not required to issue a cheque to the Ministry for the recoverable funding.

Policy for Late Filing

The policy for late filing shall be applicable to the following two Ministry submissions:

1. Service Agreement; and
2. Financial Statements- Attestation

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

- If the submission is not received by the Ministry within 30 days after the filing deadline, the Ministry will inform the Recipient that the submission is overdue.
- If the submission is not received by the Ministry within 31 to 60 days after the filing deadline, the Ministry will reduce the Recipient's monthly cash flow by 2% of the Recipient's total annual allocation
- If the submission is not received by the Ministry after 61 days after the filing deadline, the Ministry will reduce the Recipient's monthly cash flow by 5% of the Recipient's total annual allocation.

Upon receipt of the late submission, the Ministry will reinstate the normal monthly payment amount and will include in the monthly payment the total amount withheld up to that point.

SECTION 4: BUSINESS PRACTICES FOR ALL FAMILY SUPPORT PROGRAMS

Funding for family support programs flows under detail codes (e.g., A462 – Ontario Early Years Centres), which are codes that describe each type of family support program funding. Schedule B of the service agreement outlines the detail code(s) and the amount of associated funding. Below is a list of detail codes for family support programs:

- A462- Ontario Early Years Centres
- A466- Data Analysis Coordinators
- A525- Early Child Development Planning
- A386- Child Care Resource Centres
- A520- Better Beginnings, Better Futures

Financial Flexibility

TPAs have in-year flexibility to realign funds between family support program detail codes outlined in Schedule B of their service agreement. Financial flexibility should be exercised to meet service needs and address volume pressures and must be in accordance with the financial flexibility criteria outlined below. TPAs must identify the realignment of funding in their applicable financial reporting submissions.

In order to exercise financial flexibility, TPAs must meet the following criteria:

- **Program/Policy Direction and Priorities-** services must be delivered in the most effective, efficient and affordable manner. Service levels must be consistent with community priorities. Financial flexibility must improve client and service outcomes.
- **Funding Policies and Guidelines-** permanent realignments between detail codes cannot be made. Any realignment between detail codes is only effective for the current contract year.

Funding may be transferred between the following detail codes:

- Program Effectiveness – Data Analysis Coordinators (A466)
- Ontario Early Years Centres (A462); and
- Early Child Development (ECD) – Planning (A525)

- There is full flexibility with regular ECD Planning
- There is limited flexibility with Aboriginal ECD Planning; funding may be transferred into, but not out of this portion of A525.

Funding may not be transferred in or out of the following detail codes:

- Better Beginnings Better Futures (A520)
- Child Care Resource Centres (A386)

Basis of Accounting

Transfer Payment Agencies are required to report their revenues and expenditures using the modified accrual basis of accounting in their estimates, revised estimates, financial statements and attestation submissions. This basis of accounting is also guided by other policies and guidelines.

Modified Accrual Basis of Accounting

The modified accrual accounting requires the inclusion of short-term accruals of normal operating expenditures in the determination of operating results for a given time period. Short-term accruals are defined as payable usually within 30 days of year-end.

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

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. insurance) must be recorded in one of the following two methods:

- a) Expenditures will be charged to the period in which they are paid.
- b) 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.

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.

SECTION 5: SERVICE AND FUNDING ELIGIBILITY REQUIREMENTS

INTRODUCTION

On January 23, 2013, the government released the *Ontario Early Years Policy Framework* to set out the vision, guiding principles, and priority areas for action for the early years and family supports system for children age 0-6 years and their parents/caregivers. The framework can be accessed through the MEDU website: www.edu.gov.on.ca/childcare/earlyyearsvision.

As stated in the joint memo from the Ministries of Education and Children and Youth Services released November 22, 2013, the government's primary focus is to ensure continuity of services to TPAs and the children and families in your communities. A modified status quo transfer means funding and program delivery will be consistent with MCYS funding levels and guidelines.

This section provides references to the guidelines provided to TPAs by the Ministry of Children and Youth Services (MCYS)/Ministry of Community and Social Services (MCSS) that will continue to provide direction to TPAs on program delivery, operations and related policies for family support programs in 2014-15. Details on where to find guidelines and additional information for each of the transferred programs are below. If your agency requires any of the guidelines and/or policy statements listed here, they may be requested from the Ministry of Education through the Early Years Implementation Branch by emailing ELIB@ontario.ca.

ADMINISTRATION

The Ministry of Education recognizes that historically the use of administration funding to support the delivery of family support programs has varied across the province. Going forward, this policy will be streamlined so that all TPAs that manage family support program funding for multiple agencies may access administration funding.

An administration maximum ceiling of ten percent of the total family support program allocation will apply to TPAs managing family support programs for other agencies. Administration expenditures associated with the direct delivery of family support programs are not captured in this ten percent as they are included in the basic program/operating costs.

The administration expense is intended to support administrative costs associated with family support program funding. The following list defines the range of administrative expenditures that are eligible:

Staffing

Payment of gross salaries and wages, vacation pay, sick pay, compassionate pay, overtime and statutory holiday pay for staff involved in managing the family support program and support staff.

Benefits

Employer contributions for pension, employment insurance, workers' compensation, employee benefit plans and other legal requirements of the employer.

Purchased Professional Services

Purchased professional services that are not client related, including costs incurred in purchasing professional services for which the TPA itself does not employ staff (e.g. fees for administrative or corporate legal work, audit or bookkeeping fees).

Accommodation

Reasonable costs to a maximum of fair market value for accommodation required for the management of family support programs and related administration. Fair market value for purchased accommodation is defined as the probable estimated dollar price of the property if that property were exposed for sale in the open market by a willing seller and allowing a reasonable time for a willing buyer.

A fair market value estimate must be accompanied by an indication of the exposure time linked to the value estimate. Exposure time is the estimated length of time the property would have been for sale on the open market before a hypothetical purchase at market value. Exposure time precedes the effective date of the value estimate and is based upon past market trends as they affect the type of real property under consideration.

The above definition of fair market value must also be applied to rented accommodations, whereby the estimated dollar amount is a rental price, and the willing parties are the owner and the tenant.

In the case of owned buildings, the eligible annual cost will be based on fair market value of rent or imputed rent.

Travel

Reimbursement of staff costs for travel required to carry out the management of the delivery and administration of family support programs. Travel costs in Ontario that are associated with attendance at meetings relevant to family support program service delivery.

Education and Staff Training

Staff development and educational opportunities which assist in the management and administration of family support programs. Travel, accommodation and costs associated with educational conferences, seminars etc. within Ontario and Quebec.

General Office Expenses

Costs associated with the following items may be required to support the management of family support programs:

- Telephone and fax (may include rentals, regular charges, long distance, etc.)
- Postage and courier
- Office supplies (may include stationery, forms, maps, books, periodicals)
- Printing (may include production, translation, printing and other costs)
- Photocopier rental and services
- Insurance payments (fidelity, fire, public liability, theft, other) including bonding and liability insurance for staff
- Office equipment and maintenance
- Building maintenance (may include janitorial, cleaning, minor repairs)
- Bank transaction charges
- Collection and bad debt costs (may include court fees, credit bureau etc.)
- Advertising and marketing (job postings, newsletters)
- Research, consultation and professional services
- Moving and relocation
- Security
- Records Management
- Minor miscellaneous expenses

Note: The shareable cost of administration definitions outlined above are functional in nature. Management functions of the family support programs may be dedicated or

prorated for the portion associated with the management of family support programs, if shared with other departments and offices. Administration expenditures associated with the direct delivery of family support programs are not captured here as they are included in the basic program costs.

In determining employee salaries and wages include total gross salary and wage payments to all full-time, part-time, temporary, relief and staff on paid leave of absence. Total salaries equals gross pay including overtime, paid vacation, paid sick leave, statutory holidays etc. The employer's share of employee benefits can be included when calculating benefit costs.

REPORTING REQUIREMENTS

TPAs will report on administrative expenses in their Estimates, Revised Estimates, Financial Statements and Attestation submissions.

Reporting includes the number of full-time equivalent staff by position and number of staff (head count), along with the total salaries and wages associated with each position type. Reporting also includes total expenditures.

ONTARIO EARLY YEARS CENTRES – A462

During the transition period, Ontario Early Years Centres (OEYCs) will continue to refer to existing Ministry of Children and Youth Services guidelines for operating and policy direction. These guidelines include, but are not limited to:

- Planning the Ontario Early Years Centres: Guidelines for Communities
- The Ontario Early Years Centre Program Orientation and Resource Guide
- The Ontario Early Years Centres and Child Care Resource Centres Service Data Element dictionary.
- Policy statements, guidelines or communications provided to agencies related to policies, operations and/or the provision of OEYC services.

Service Planning

The Ministry of Education continues to engage with the Ministry of Children and Youth Services to share knowledge, program information and related documents. The Ministry of Education is gathering existing OEYC service plans, work plans and strategic plans through this process. As a result, the Ministry of Education will not be requesting these documents from OEYCs in 2014-15.

OEYCs should continue existing planning processes for local service delivery. If your OEYC would like to share its most recent service plan with the Ministry of Education, you may email it to ELIB@ontario.ca.

DATA ANALYSIS COORDINATORS – A466

During the transition period, TPAs receiving funding for Data Analysis Coordinators (DACs) will continue to refer to existing Ministry of Children and Youth Services guidelines for operating and policy direction. These include, but are not limited to:

- Guidelines for Data Analysis Coordinators
- Policy statements, guidelines or communications provided to agencies related to policies, operations and/or the provision of DAC services.

The Ministry will not be collecting service plans or the agency completed section of your service description schedule in 2014-15. If you would like to share your DAC's most recent service plan with the Ministry of Education, you may email it to ELIB@ontario.ca.

EARLY CHILD DEVELOPMENT – PLANNING (including Aboriginal) – A525

During the transition period, TPAs receiving Early Child Development Planning will continue to refer to existing Ministry of Children and Youth Services guidelines for operating and policy direction. These include, but are not limited to:

- Implementation Planning Guidelines for Best Start Networks
- Early Child Development - Aboriginal Planning Template
- Child Care Service Planning Requirements
- Policy statements, guidelines or communications provided to agencies related to Early Child Development Best Start planning.

The Ministry of Education continues to engage with the Ministry of Children and Youth Services to share knowledge, program information and related documents. The Ministry of Education is gathering the 2013-14 Early Child Development Planning Funding Deliverables templates and other community planning documents collected by MCYS through this process. The Ministry acknowledges the hard work dedicated to these submissions last year, and as a result, will not be requesting these documents from TPAs in 2014-15.

Best Start Networks should continue existing community planning processes for local service delivery in 2014-15. If your Best Start Network would like to share its most recent community plan with the

Ministry of Education, you may email it to ELIB@ontario.ca.

Aboriginal Planning

A portion of the Early Child Development- Planning (A525) allocation will continue to be dedicated to engage and strengthen relationships with Aboriginal partners and/or deliver more integrated services for Aboriginal children and families. The allocation to support Aboriginal planning is outlined in Schedule B of your service agreement. Funding for the Aboriginal component of the ECD-Planning allocation will begin flowing in January 2014 (calendar) or April 2014 (fiscal) to support TPAs with the planning process around this funding.

The Ministry of Education will collect the Aboriginal Planning Templates from TPAs for 2014-15. Best Start Networks should build upon existing planning processes for this funding. The Ministry will be reviewing plans once they are submitted; however Networks are encouraged to begin implementing their plan immediately so activities can take place throughout the year. Please complete the attached template and send it to the Ministry at ELIB@ontario.ca by May 29, 2014 (calendar) or August 31, 2014 (fiscal).

CHILD CARE RESOURCE CENTRES – A386

During the transition period, Child Care Resource Centres (CCRCs) will continue to refer to existing Ministry of Children and Youth Services guidelines for operating, funding, and policy direction. These guidelines include, but are not limited to:

- Child Care Resource Centre Guideline (included in Child Care Service Management Guidelines, 2000)
- Child Care Service Planning Requirements
- Ministry of Community and Social Services Child Care Resource Centre policy
- Policy statements, guidelines or communications provided to agencies related to policies, operations and/or the provision of CCRC services.

BETTER BEGINNINGS BETTER FUTURES – A520

During the transition period, Better Beginnings Better Futures (BBBF) will continue to refer to existing Ministry of Children and Youth Services guidelines for operating, funding, and policy direction. These guidelines include, but are not limited to:

- Better Beginnings, Better Futures Community Guidelines

- Policy statements, guidelines or communications provided to agencies related to policies, operations and/or the provision of Better Beginnings Better Futures services.

The Ministry will not be collecting service plans or the agency completed section of your service description schedule in 2014-15. If you would like to share your BBBF's most recent service plan with the Ministry of Education, please email it to ELIB@ontario.ca.

SERIOUS OCCURRENCE PROTOCOL

Transfer Payment Agencies (TPAs) that are funded for Better Beginnings Better Futures (BBBFs), Child Care/Family Resource Programs (CCRCs) and/or Ontario Early Years Centres (OEYCs), are required to report serious occurrences (SOs) to the Ministry of Education. TPAs are required to submit to the Ministry reports for serious occurrences (SORs) that take place in BBBFs, CCRCs, and OEYCs if it falls into any of the categories below. TPAs must submit SORs to the Ministry within 24 hours of a serious occurrence

1. Death of a child
2. Serious injury to a child that requires treatment by a regulated health professional (doctor, nurse, dentist, etc.) and/or a serious injury that involves the police, fire or ambulance/EMS/paramedics.
3. Allegation of abuse and/or neglect of a child
4. Child is Missing (if the child is still missing when the SOR is submitted)
5. High potential for public criticism of the Ministry of Education and/or if the situation may lead to questions being asked by the media.

Please submit your SOR by email to EYIBSOR@ontario.ca or by fax to 647-724-0943 or by toll free fax to 888-996-3889. The Ministry will acknowledge receipt of your SOR, review all information, and contact you if any follow up is required. TPAs should use the Ministry of Education's Family Support Program Serious Occurrence Report Form to report a serious occurrence.

The summary below outlines the Ministry's protocol that Transfer Payment Agencies are to follow for family support programs (i.e. BBBF, CCRC, or OEYC) when a serious occurrence has taken place:

Family Support Program Serious Occurrence Protocol

Timeframe	Responsibility
Immediately	<p>Transfer Payment Agencies will:</p> <ul style="list-style-type: none"> • Address health & safety of client(s). • Notify Children’s Aid Society, as appropriate. • Notify all other applicable parties, as required.
<p>Serious Occurrence Report <u>(Within 24 hours)</u></p>	<p>Transfer Payment Agencies will:</p> <ul style="list-style-type: none"> • Determine if the incident is a serious occurrence to be reported to the Ministry. • Submit Serious Occurrence Report (SOR) to the Ministry of Education by email to EYIBSOR@ontario.ca or by fax to 647-724- 0943 or by toll free fax to 888-996-3889 .
<p>Within 7 business days If follow up action was requested and/or taken</p>	<p>Transfer Payment Agencies will:</p> <ul style="list-style-type: none"> • Complete and Submit Part 2 of the Serious Occurrence Report (SOR) to the Ministry of Education by email to EYIBSOR@ontario.ca or by fax to 647-724-0943 or by toll free fax to 888-996-3889.
<p>Upon Receipt of SOR</p>	<p>Ministry of Education will:</p> <ul style="list-style-type: none"> • Acknowledge receipt of SOR • Review all information and action taken by the transfer payment agency. • Determine if further Ministry follow-up is required (if so, the Ministry will work with the transfer payment agency).

APPENDIX A: DATA ELEMENTS AND DEFINITIONS

FINANCIAL TARGETS (APPLICABLE TO ALL DETAIL CODES)

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 gross expenditures amount minus any offsetting revenue amounts.

Data Type: Financial Target - Cumulative

Frequency: Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (Excel)

Allocation Below \$350,000: Financial Statements (Attestation)

Shortname: LEGREV\$

Name: (Legislated) Revenue

Definition:

This is the amount the agency is obligated, through legislation or regulation, to fund for their share of the service costs.

Data Type: Financial Target - Cumulative

Frequency: Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (Excel)

Allocation Below \$350,000: Financial Statements (Attestation)

Note: Legislated Revenue is applicable to all detail codes funded at less than 100%, which include A386.

FINANCIAL SPECIFIC (APPLICABLE TO ALL DETAIL CODES)

Shortname: GROSEXP\$

Name: Gross Expenditures

Definition:

This line is the sum of Salaries/Benefits and Other Service Costs. It reflects the total costs for the delivery of a service 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 total costs of the service and not just what the Ministry subsidizes.

Data Type: Financial Specific - Cumulative

Frequency: Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (Excel)

Allocation Below \$350,000: Financial Statements (Attestation)

ONTARIO EARLY YEARS CENTRES

Detail Code:

A462 - Ontario Early Years Centres

Funding Legislation: MCSSA Funding Formula: 100%

Detail Code Definition:

Ontario Early Years Centres provide funds for services and programs for parents/caregivers of children aged 0-6 years, education and training including early learning activities, information and linkages to community programs and services for the early years.

DATA ELEMENTS:

Shortname: PARVISIT#

Name: Number of Visits Made by Parents/Caregivers

Definition:

The total number of visits that parents/caregivers made to the Ontario Early Years Centre or Child Care Resource Centre.

Data Type: Service Target - Cumulative

Frequency: Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (Excel)

Allocation Below \$350,000: Financial Statements (Attestation)

Shortname: CCSCHDSER#

Name: Number of Children Served

Definition:

The number of children, age 0 – 6, that received services at some point during the fiscal year. A child is reported in the initial quarter in which he/she received services and counted once during the fiscal year. This data element is only used when a child participates in an early learning activity.

For example, in the first quarter if 15 children received service this would be reported at the end the first quarter. If 5 additional new children received service during the second quarter a total of 20 children would be reported at the end of the second quarter.

Data Type: Service Target - Cumulative

Frequency: Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (Excel)

Allocation Below \$350,000: Financial Statements (Attestation)

Shortname: CHDVISIT#

Name: Number of Visits Made By Children

Definition:

The total number of visits that children, age 0 – 6, made to the Ontario Early Years Centre or Child Care Resource Centre.

Data Type: Service Target - Cumulative

Frequency: Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (Excel)

Allocation Below \$350,000: Financial Statements (Attestation)

Shortname: PARCARSER#

Name: Number of Parents/Caregivers Served

Definition:

The number of parents/caregivers who actively participated in a program, either with their children or separately. A parent/ caregivers is reported in the initial quarter in which he/she received services and counted only once during the fiscal year.

For example, in the first quarter if 15 parents/caregivers received service, this would be reported at the end the first quarter. If 5 additional new parents/ caregivers received service during the second quarter, a total of 20 parents/caregivers would be reported at the end of the second quarter.

Data Type: Service Target - Cumulative

Frequency: Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (Excel)

Allocation Below \$350,000: Financial Statements (Attestation)

Shortname: PROFSER#

Name: Number of Professionals in Workshops/Seminars

Definition:

The total number of adults participating in workshops/seminars provided though this service to assist them in their professional capacity. Participants are counted each time they attend a program within the reporting period. If a program, workshop, or seminar lasts more than one day, a person is counted once, whether or not the person attended the full workshop or seminar

Data Type: Service Specific - Cumulative

Frequency: Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (Excel)

Allocation Below \$350,000: Financial Statements (Attestation)

Shortname: REFERRALS#

Name: Number of Referrals

Definition:

The total number of referrals made to support other early learning and family-centred services. Each referral is to be counted only once in the budget year. A referral is the outcome of a process. The process begins either with a parent/ caregiver bringing a question about the child/family to centre staff member or with a staff member bringing an observation about the child's development to a parent/ caregiver. A referral is made when discussion results in the parent being given contact information (in-person, over the phone, or by e-mail) for a particular program or service that could be of assistance, other than those being offered at the centre.

Data Type: Service Specific - Cumulative

Frequency: Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (Excel)

Allocation Below \$350,000: Financial Statements (Attestation)

Shortname: PROTLINKS#

Name: Number of Protocols/Official Linkages

Definition:

The total number of protocols and/or official linkages that have been established with external agencies providing early years services. Each protocol/linkage is to be counted only once in the budget year.

For Data Analysis Co-ordinators, the number of agencies and programs to which services are being provided.

Data Type: Service Specific - Cumulative

Frequency: Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (Excel)

Allocation Below \$350,000: Financial Statements (Attestation)

Shortname: CCSPARSER#

Name: Number of Parents/Caregivers in Workshops/Seminars

Definition:

The total number of parents/caregivers participating in workshops/seminars to assist them in their parenting/caregiver role. Participants are counted each time they attend a program within the fiscal year. If a program, workshop or seminar lasts more than one day, a person is counted once, whether or not the person attended the full workshop or seminar.

Data Type: Service Specific - Cumulative

Frequency: Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (Excel)

Allocation Below \$350,000: Financial Statements (Attestation)

DATA ANALYSIS COORDINATORS

Detail Code:

A466 - Program Effectiveness – Data Analysis Co-ordinators

Funding Legislation: MCSS Funding Formula: 100%

Detail Code Definition:

Data Analysis Coordinators support communities and early Year's agencies in tracking, reporting, monitoring and analysis of information related to early years programs, particularly those funded through the Ontario Early Years Centres.

DATA ELEMENTS:

Shortname: PROFSER#

Name: Number of Professionals Served

Definition:

The total number of adults participating in workshops / seminars provided through this service to assist them in their professional capacity. Participants are counted each time they attend a program within the reporting period. If a program (a workshop or seminar) lasts more than one day, a person is counted once, whether or not the person attended the full workshop or seminar. The number of hours represented by these workshops/seminars are captured under the data element, Number of Hours of Training, Workshops, Media Events, or Conferences (HRSTRAIN#).

Data Type: Service Target - Cumulative

Frequency: Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (Excel)

Allocation Below \$350,000: Financial Statements (Attestation)

Shortname: HRSTRAIN#

Name: Number of Hours of Training, Workshops, Media Events or Conferences

Definition:

The number of hours for which a training event or workshop or media event or conference was given. This is a cumulative figure and is reported in the first quarter in which the training or media event or workshop or conference occurred.

For example: 1 hour of group training, workshops or conferences with 5 participants equals one Hour of training, workshops or conferences.

Data Type: Service Target - Cumulative

Frequency: Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (Excel)

Allocation Below \$350,000: Financial Statements (Attestation)

Shortname: FTESTAFF#

Name: Number of Full Time Equivalent Staff

Definition:

The total number of full-time equivalent staff for the Ontario Early Years Centres. A full time equivalent is based on a minimum of 35 hours per week.

Data Type: Service Specific - Static

Frequency: Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (Excel)

Allocation Below \$350,000: Financial Statements (Attestation)

Shortname: PROTLINKS#

Name: Number of Protocols/Official Linkages

Definition:

The total number of protocols and/or official linkages that have been established with external agencies providing early years services. Each protocol/linkage is to be counted only once in the budget year.

For Data Analysis Co-ordinators, the number of agencies and programs to which services are being provided.

Data Type: Service Specific - Cumulative

Frequency: Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (Excel)

Allocation Below \$350,000: Financial Statements (Attestation)

EARLY CHILD DEVELOPMENT - PLANNING

Detail Code:

A525 – Early Child Development - Planning

Funding Legislation: MCSS Funding

Formula: 100%

Detail Code Definition:

Amount paid to CMSMs/DSSABs for Best Start costs associated with implementation.

DATA ELEMENTS:

Shortname: BSTMTGCT\$

Name: Best Start – Meeting Costs

Definition:

The purpose of this funding is to fund the costs of meetings in relation to Early Learning and Child Development. For example, this may include the costs of travel, accommodation, the costs of renting meeting space, and the cost of food and beverage to support the meeting.

Data Type: Service Specific - Cumulative

Frequency: Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (Excel)

Allocation Below \$350,000: Financial Statements (Attestation)

Shortname: BSTOTH\$

Name: Best Start – Other

Definition:

The purpose of this funding is to fund any other necessary costs to help facilitate planning for Early Learning and Child Development through Early Learning and Child Development Networks (Best Start Networks) across the province. For example, this may include the costs of hiring a consultant, scribe or writer to help facilitate the planning process or help to develop a Early Learning and Child Development Implementation Plan.

Data Type: Service Specific - Cumulative

Frequency: Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (Excel)

Allocation Below \$350,000: Financial Statements (Attestation)

Shortname: BSTTRCST\$

Name: Best Start – Translation Costs

Definition:

The purpose of this funding is to fund any other necessary costs to help facilitate planning for Early

Learning and Child Development through Early Learning and Child Development Networks across the province. For example, this may include the costs of hiring a consultant, scribe or writer to help facilitate the planning process or help to develop a Early Learning and Child Development Implementation Plan.

Data Type: Service Specific - Cumulative

Frequency: Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (Excel)

Allocation Below \$350,000: Financial Statements (Attestation)

CHILD CARE RESOURCE CENTRES**Detail Code:****A386 - Delivery Agent - Resource Centres**

Funding Legislation: DNA Funding

Formula: 80%

Detail Code Definition:

Funding to Delivery Agents to purchase community-based non-profit centres that serve caregivers, parents and children through the provision of information, public education, consultation and support.

DATA ELEMENTS:

Shortname: PARVISIT#

Name: Number of Visits Made by Parents/Caregivers

Definition:

The total number of visits that parents/caregivers made to the Ontario Early Years Centre or Child Care Resource Centre.

Data Type: Service Specific - Cumulative

Frequency: Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (Excel)

Allocation Below \$350,000: Financial Statements (Attestation)

Shortname: CCSCHDSER#

Name: Number of Children Served

Definition:

The number of children, age 0 – 6, that received services at some point during the fiscal year. A child is reported in the initial quarter in which he/she received services and counted once during the fiscal year. This data element is only used when a child participates in an early learning activity. For example, in the first quarter if 15 children received service this would be reported at the end of June (end of the first quarter). If 5 additional new children received service during the second quarter a total of 20 children would be reported at the end of September (end of the second quarter).

Data Type: Service Specific - Cumulative

Frequency: Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (Excel)

Allocation Below \$350,000: Financial Statements (Attestation)

Shortname: CHDVISIT#

Name: Number of Visits Made By Children

Definition:

The total number of visits that children, age 0 – 6, made to the Ontario Early Years Centre or Child Care Resource Centre.

Data Type: Service Specific - Cumulative

Frequency: Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (Excel)

Allocation Below \$350,000: Financial Statements (Attestation)

Shortname: PARCARSER#

Name: Number of Parents/Caregivers Served

Definition:

The number of parents/caregivers who actively participated in a program, either with their children or separately. A parent/caregiver is reported in the initial quarter in which he/she received services and counted only once during the fiscal year. For example, in the first quarter if 15 parents/caregivers received service, this would be reported at the end of June (end of the first quarter). If 5 additional new parents/caregivers received service during the second quarter, a total of 20 parents/caregivers would be reported at the end of September (end of the second quarter).

Data Type: Service Specific - Cumulative

Frequency: Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (Excel)

Allocation Below \$350,000: Financial Statements (Attestation)

Shortname: PROFSER#

Name: Number of Professionals in Workshop/Seminarss

Definition:

The total number of adults participating in workshops/seminars provided though this service to assist them in their professional capacity. Participants are counted each time they attend a program within the reporting period. If a program, (a workshop, or seminar) lasts more than one day, a person is counted once, whether or not the person attended the full workshop or seminar.

Data Type: Service Specific - Cumulative

Frequency: Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (Excel)

Allocation Below \$350,000: Financial Statements (Attestation)

Shortname: REFERRALS#

Name: Number of Referrals

Definition:

The total number of referrals to other early learning services. Each referral is to be counted only once in the budget year. A referral is the outcome of a process. The process begins either with a parent/caregiver bringing a question about the child to centre staff member or with a staff member bringing an observation about the child's development to a parent/ caregiver. A referral is made when discussion results in the parent being given contact information (in-person, over the phone, or by e- mail) for a particular program or service that could be of assistance, other than those being offered at the centre.

Data Type: Service Specific - Cumulative

Frequency: Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (Excel)

Allocation Below \$350,000: Financial Statements (Attestation)

Shortname: PROTLINKS#

Name: Number of Protocols/Official Linkages

Definition:

The total number of protocols and/or official linkages that have been established with external agencies providing early years services. Each protocol/linkage is to be counted only once in the budget year. For Data Analysis Co-ordinators, the number of agencies and programs to which services are being provided.

Data Type: Service Specific - Cumulative

Frequency: Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (Excel)

Allocation Below \$350,000: Financial Statements (Attestation)

Shortname: CCSPARSER#

Name: Number of Parents/Caregivers in Workshops/Seminars

Definition:

The total number of parents/caregivers participating in workshops/seminars to assist them in their parenting/caregiver role. Participants are counted each time they attend a program within the fiscal year. If a program, (workshop or seminar) lasts more than one day, a person is counted once, whether or not the person attended the full workshop or seminar.

Data Type: Service Specific - Cumulative

Frequency: Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (Excel)

Allocation Below \$350,000: Financial Statements (Attestation)

BETTER BEGINNINGS BETTER FUTURES

Detail Code:

A520 - Better Beginnings Better Futures Sites

Funding Legislation: MCSS

Funding Formula: 100%

DATA ELEMENTS:

Shortname: HOUDIRS#

Name: Number of Hours of Direct Service

Definition:

The total number of hours of "direct" service provided by staff to individuals during the fiscal year.

"Direct" Hours: The hours spent interacting, whether in a group or individually; face to face or on the phone. It does not include work done "on behalf of" clients, such as telephone calls, advocacy, etc., the administrative support to the service is not to be included.

For group service, one hour of service equals one hour of service for the entire group. For example: 1 hour of group service with 5 participants equals one Hour of Direct Service. (Note: each individual in the group is recorded under 'no. of individuals served' where there is a record).

Data Type: Service Target - Cumulative

Frequency: Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (Excel)

Allocation Below \$350,000: Financial Statements (Attestation)

Shortname: CCSCHDSER#

Name: Number of Children Served

Definition:

The number of children that received services at some point during the fiscal year. This is a cumulative number and a child is reported in the initial quarter in which he/she received services and counted once during the fiscal year. For Early Years Centres, this data element is only used when a child participates in an early learning activity.

For example, in the first quarter if 15 children received service this would be reported at the end of June (end of the first quarter). If 5 additional new children received service during the second quarter a total of 20 children would be reported at the end of September (end of the second quarter).

Data Type: Service Target - Cumulative

Frequency: Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (Excel)

Allocation Below \$350,000: Financial Statements (Attestation)

Shortname: CCSFAMSER#

Name: Number of Families Served

Definition:

The number of families that received services at some point during the fiscal year. This is a cumulative number and a family is reported in the initial quarter in which they received services and counted only once during the fiscal year.

Data Type: Service Target - Cumulative

Frequency: Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (Excel)

Allocation Below \$350,000: Financial Statements (Attestation)

Shortname: CCSPARSER#

Name: Number of Parents/Caregivers in Workshops/Seminars

Definition:

The total number of parents/caregivers participating in workshops/seminars provided through this service. Participants are counted each time they attend a program within the fiscal year. If a program (a workshop or seminar) lasts more than one day, a person is counted once, whether or not the person attended the full workshop or seminar.

Data Type: Service Target - Cumulative

Frequency: Allocation Above \$350,000: Estimates, Revised Estimates, Financial Statements (Excel)

Allocation Below \$350,000: Financial Statements (Attestation)

APPENDIX B- REVIEW (AUDIT) ENGAGEMENT REPORT REQUIREMENTS

Family support programs are required to adhere to the review engagement report requirements by one of two methods:

1. Separate Review Engagement⁹
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 Engagement Report

DETAILS / NOTES TO THE AUDITED FINANCIAL STATEMENTS

- D. Sample note disclosure

⁹ Transfer Payment Agencies can choose a separate audit engagement

A. Review Engagement Report

To xxx <name of TPA>,

At the request of xxx <name of Transfer Payment Agency>, we have reviewed the Schedule of Revenues and Expenditures – Children’s Services for the year ended December 31, 2014, meet the financial reporting requirements specified by 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 Transfer Payment Agency.

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 <TPA’s basis of accounting>.

The schedule of revenue and expenditures has been prepared 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

TPA Name

B. Schedule of Revenues and Expenditures – Family Support Programs

For the year ended December 31,
2014 or March 31,
2015(Unaudited)

REVENUES

	Ministry of Education (Schedule 3.1, line 1.1 and/or Schedule B in 2014-15 service agreement	Legislated Cost Share	Other (Schedule 2.9, page 3, Other Revenues)	Total	GROSS EXPENDITUR E (Schedule 2.9)	SURPLUS/ (DEFICIT)
A462 – Ontario Early Years Centres						
A466 – Program Effectiveness – Data Analysis Coordinators						
A525 – Early Child Development – Planning						
A520 – Better Beginnings Better Futures Sites						
A386 – Delivery Agent – Resource Centres						
Total	\$	\$	\$	\$	\$	\$

TPA Name

C. Notes Accompanying Schedule of Revenues & Expenditures – Family Support Programs

For the year ended December 31,
2014 or March 31, 2015
(Unaudited)

The xxx <name of TPA> Family Support 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

<Insert basis of accounting used>

D. Notes to the Financial Statements

Note <insert number>. FAMILY SUPPORT PROGRAMS SERVICE AGREEMENT WITH THE MINISTRY OF EDUCATION

<Insert name of TPA> has a family support programs 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.

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 Family Support Programs Business Practices, Funding and Service Reference Document.

REVENUES

	Ministry of Education (Schedule 3.1 or Schedule B in 2014-15 Service Agreement)	Legislated Cost Share	Other (Schedule 2.9, page 3, other revenues)	Total	GROSS EXPENDITURES (Schedule 2.9)	SURPLUS /(DEFICIT)
A462 – Ontario Early Years Centres						
A466 – Program Effectiveness – Data Analysis Coordinators						
A525 – Early Child Development – Planning						
A520 – Better Beginnings Better Futures Sites						
A 386 – Delivery Agent – Resource Centres						
TOTAL						

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