

**Ministry of Education**

**Ontario Family Support Program  
Business Practices, Services and  
Funding Reference Document  
2015-16**

**Transfer Payment Agencies**

**March 2015**

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## SECTION 1: INTRODUCTION

The Ministry of Education (the Ministry) is pleased to release the 2015-16 Ontario Family Support Program Business Practices and Service Reference Document for Transfer Payment Agencies that receive funding for family support programs.

We are delighted that responsibility for family support programs now resides within the Ministry of Education. The transfer of responsibility for family support programs was completed in April 2014 and the following family support programs and related initiatives now reside within the Early Years Division at the Ministry of Education:

- Better Beginnings, Better Futures\*
- Child Care/Family Resource Centres
- Ontario Early Years Centres\*
- Parenting and Family Literacy Centres
- Data Analysis Coordinators\*
- Early Child Development/Planning\*
- Early Development Instrument

Throughout this period of transition, family support programs will maintain a modified status quo program delivery. Details on where to find guidelines and additional information for each of the transferred programs are below.

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 visit the [Early Years Vision for Ontario webpage](#).

2015 will be another exciting year as the Ministry of Education, through the support of our early years partners, embarks on a number of initiatives to realize the vision of the OEYPF.

The release of *How Does Learning Happen? Ontario's Pedagogy for the Early Years (HDLH?)* in 2014, helps to bring the provincial vision to life. Identified in the *Early Years Policy Framework* as a priority area for action, HDLH? provides a comprehensive

framework to guide program development and pedagogy in early years settings. It builds on the guiding principles to support Ontario's vision of high quality programs and services centred on the child and family with a view of children as competent and capable of complex thinking, curious and rich in potential.

*How Does Learning Happen?* helps move Ontario towards increasingly integrated programs and services for children and families whether in child care, family support programs or kindergarten with a shared view of the child, common pedagogical approaches and foundations of belonging, well-being, engagement and expression that are aligned with the full-day kindergarten program.

The Ministry will continue to work with its partners to engage the early years sector on the new pedagogical document. To read *HDLH?* please visit the [Ministry of Education website](#).

The OEYPF also includes a commitment to develop an effective approach to implementing Best Start Child and Family Centres (BSCFCs) that will make programs and services easier to navigate and support convenience for parents and families. There have been no decisions made on the future approach to BSCFCs at this time.

This reference document provides an overview of the Ministry's expectations, terms and conditions for Transfer Payment Agencies (TPAs) that receive funding for the above family support programs\* on both calendar (2015) and fiscal year (2015-16) agreements. Business practice requirements 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 2015-16. In addition, the serious occurrence protocol 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 \$350,000<sup>1</sup>, 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, 2015 to December 31, 2015 or the fiscal period of April 1, 2015 to March 31, 2016.

Signed service agreements must be returned to the Ministry by **March 13, 2015** for calendar year agreements and **June 15, 2015** for fiscal year agreements. For your convenience agencies may now submit their agreement **by e-mail to** [tpa.edu.earlylearning@ontario.ca](mailto:tpa.edu.earlylearning@ontario.ca). However, should this not be possible you may submit two original signed copies of the agreement by regular mail to:

Pam Musson, Director  
Early Years Implementation Branch  
Ministry of Education

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<sup>1</sup> "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.

24th Floor Mowat Block 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@yourorganization.ca](mailto:yourname@yourorganization.ca).

## Financial Reporting

Schedule D 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 (2015)	March 13, 2015 <sup>2</sup>
Revised Estimates (Interim Report) <sup>3</sup>	August 31, 2015

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

<sup>3</sup> PLEASE NOTE: Beginning 2015-16, there is no Estimates reporting for family support programs. Agencies that receive family support program funding will only be required to submit Revised Estimates (Interim Report) and Financial Statement submissions for these programs.



<b>Submission Type</b>	<b>Due Date</b>
Financial Statements <sup>3</sup>	May 31, 2016

## **Fiscal Year**

<b>Submission Type</b>	<b>Due Date</b>
Service Agreement (2015-16)	June 15, 2015 <sup>2</sup>
Revised Estimates (Interim Report) <sup>3</sup>	November 30, 2015
Financial Statements <sup>3</sup>	July 29, 2016

TPAs with an allocation above \$350,000 must submit two financial reports to the Ministry - revised estimates (interim report) and financial statements. Beginning in 2015-16, agencies will submit financial reports in the Education Finance Information System (EFIS). The Financial Analysis and Accountability Branch (FAAB) will provide detailed instructions for completing each submission to TPAs upon release of the submission in EFIS 2.0. The following is only a brief overview of each submission:

### **Revised Estimates (Interim Report)**

In the revised estimates (interim report) submission, TPAs provide 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 (interim report) submission is due by August 31 for calendar year or November 30 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 May 31 for calendar year contracts or July 29 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 report\*.

4. A completed Financial Statements reporting package.

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

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 31 for calendar or July 29 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 31 for calendar or July 29 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. 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 (interim report) 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 (Interim Report) 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 revised estimates (interim report) 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. At the outset of the funding year the Ministry will continue to make payments based on the revised estimates (interim report) 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%

Month	Percentage	Month	Percentage
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 revised estimates (interim report) 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 Revised Estimates (Interim Report):**

If the Revised Estimates (Interim Report) submission in EFIS, due by August 29, 2015 (for calendar year) or November 30, 2015 (for fiscal year) reflects a different entitlement amount than in the service agreement, cash flow for the October 2015 (calendar) or January 2016 (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 Revised Estimates (Interim Report) 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 Ministry acknowledges that TPAs provide updated financial submissions and related information on a timely basis. The intent behind the late filing process outlined below is to ensure the Ministry has the information required to demonstrate accountability for public funds. The Ministry will continue to support our Family Support

Program partners with timely financial documentation filing through regional outreach, training and resources. Effective January 1, 2015 (for calendar year agreements) and April 1, 2015 (for fiscal year agreements), the following late filing policies of financial submissions will be implemented.

1. Policy for late filing of Signed Service Agreements:

- Where a signed service agreement is not received by the Ministry six months from the effective date of the new contract (i.e. September 1, 2015, unless an extension has been granted), the Ministry will stop all payments to the TPA until the agreement is submitted.

2. Policy for late filing of: a) Revised Estimates (Interim Report) and b) Financial Statements

- Where a TPA files its submission after the filing deadline, the Ministry will take the following action 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.
  - After 31 days, cash flow will be reduced by 50 percent of their monthly payment. The Ministry will work with the TPA to discuss any challenges with providing the information and to offer support.

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

Should a TPA have any outstanding submissions, the Ministry may exercise its discretion by withholding funding in subsequent funding year.

## **SECTION 3: BUSINESS PRACTICES FOR TRANSFER PAYMENT AGENCIES 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 \$350,000, 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, 2015 to December 31, 2015 or the fiscal period of April 1, 2015 to March 31, 2016.

Signed service agreements must be returned to the Ministry by **March 13, 2015** for calendar year agreements and **June 15, 2015** for fiscal year agreements. For your convenience agencies may now submit their agreement **by e-mail to [tpa.edu.earlylearning@ontario.ca](mailto:tpa.edu.earlylearning@ontario.ca)**. However, should this not be possible you may submit two original signed copies of the agreement by regular mail to:

Pam Musson, Director  
Early Years Implementation Branch,  
Ministry of Education  
24th Floor, Mowat Block  
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](mailto:yourname@yourorganizationname.ca).

## Financial Reporting

Schedule D 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 (2015)	March 13, 2015 <sup>4</sup>
Financial Statements- Attestation	May 31, 2016

### Fiscal Year

Submission Type	Due Date
Service Agreement (2015-16)	June 15, 2015 <sup>4</sup>
Financial Statements- Attestation	July 29, 2016

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<sup>4</sup> With an automatic extension granted if the Board of Directors has not approved the budget by this date.

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 31, for calendar or July 29 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
  - included as part of a separate audit or review engagement report<sup>5</sup>.

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

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<sup>5</sup> The review engagement report allows for the independent verification of data reported within the Attestation form. Sample templates are provided in Appendix B.



If the TPA's audited financial statements will not be available by May 31 (calendar) or July 29 (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.

### **Financial Statement Variance:**

	<b>When the year's <i>Total Adjusted Gross Expenditure</i> is \$100,000 or greater</b>	<b>When the year's <i>Total Adjusted Gross Expenditure</i> is less than \$100,000</b>
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. At the outset of the funding year the Ministry will 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 2015 or 2015-16 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 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 Ministry acknowledges that TPAs provide updated financial submissions and related information on a timely basis. The intent behind the late filing process outlined below is to ensure the Ministry has the information required to demonstrate accountability for public funds. The Ministry will continue to support our Family Support Program partners with timely financial documentation filing through regional outreach, training and resources. Effective January 1, 2015 (for calendar year agreements) and April 1, 2015 (for fiscal year agreements), the following late filing policies of financial submissions will be implemented.

#### **1. Policy for late filing of Signed Service Agreements:**

- Where a signed service agreement is not received by the Ministry six months from the effective date of the new contract (i.e. July 1, 2015, unless an extension has been granted), the Ministry will stop all payments to the TPA until the agreement is submitted.

#### **2. Policy for late filing of: Financial Statements**

- Where a TPA files its submission after the filing deadline, the Ministry will take the following action 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.
  - After 31 days, cash flow will be reduced by 50 percent of their monthly payment. The Ministry will work with the TPA to discuss any challenges with providing the information and to offer support.

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

Should a TPA have any outstanding submissions, the Ministry may exercise its discretion by withholding funding in subsequent funding year.

## **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; and
  - 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 Revised Estimates (Interim Report), financial statements and attestation submissions.

## **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 or receivable usually within 30 days of year-end. 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 each year (e.g. insurance) must be treated consistently from year-to-year. Non-cash transactions are not recognized as these expenses do not represent actual cash expenditures related to the current period.<sup>6</sup>

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<sup>6</sup> Non-cash transactions include:

- a) provisions for pension expenses
- b) provisions for unused sick leave and wage settlements
- c) provisions for repairs or replacements
- d) provisions for bad debts
- e) retainer fees for legal services
- f) provisions for amortization

However, related payments are admissible.

## **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 that is retained for a period of no less than seven years.

All expenditures arising from transactions not conducted at arms-length from the recipient (e.g. transactions in which both parties to the transaction may not be acting independently of each other due to a previous relationship) are inadmissible unless transacted at fair market value.

Expenses that do not directly support the provision of child care services are inadmissible and include the following:

1. Interest expenses incurred on operating loans
2. Professional organization fees paid on behalf of staff for membership in professional organizations
3. Property tax expenses
4. Fund raising expenses
5. Donations to charitable institutions or organizations
6. Bonuses, gifts and honoraria
7. Capital loans
8. Mortgage financing
9. Reserve Funds

## **SECTION 5: SERVICE AND FUNDING ELIGIBILITY REQUIREMENTS**

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 2015-16. 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](mailto:ELIB@ontario.ca).

### **ADMINISTRATION**

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 Revised Estimates (Interim Report), Financial Statements.

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.

## **FRENCH LANGUAGE SERVICES**

In areas designated under the *French Language Services Act* (FLSA) agencies are required to meet the specific requirements outlined in their service agreement. Where the agency is not at full capacity, they shall annually submit to the Ministry a plans to build capacity. The 2015 plans are due to the Ministry by June 30, 2015.

## **ONTARIO EARLY YEARS CENTRES – A462**

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

## **REPORTING REQUIREMENTS**

TPAs are required to report OEYC expenditures in their Revised Estimates (Interim Report) and Financial Statements. In addition, TPAs will be required to report on the following data elements:

- number of visits made by parents/caregivers,
- number of children served,
- number of visits made by children,
- number of parents/caregivers served,
- number of professionals in workshops/seminars,

- number of referrals,
- number of protocols/official linkages,
- number of parents/caregivers in workshops/seminars; and
- **NEW:** Civic address of all OEYC sites supported with EDU funding

### **Service Plans**

The Ministry of Education will not be requesting service plans from OEYCs in 2015-16.

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](mailto:ELIB@ontario.ca).

### **DATA ANALYSIS COORDINATORS – A466**

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 program description schedule in 2015-16. 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](mailto:ELIB@ontario.ca).

### **REPORTING REQUIREMENTS**

TPAs are required to report DAC expenditures in their Estimates and Financial Statements. In addition, TPAs will be required to report on the following data elements:

- number of professionals served;
- number of hours of training, workshops, media events or conferences;
- number of full time equivalent staff; and
- number of protocols/official linkages

## **EARLY CHILD DEVELOPMENT – PLANNING (including Aboriginal) – A525**

TPAs receiving funding for 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 will not be requesting Early Child Development Planning Funding Deliverables templates and other community planning documents from TPAs in 2015-16.

Best Start Networks should continue existing community planning processes for local service delivery in 2015-16. 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](mailto: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 2015 (calendar) or April 2015 (fiscal) to support TPAs with the planning process around this funding.

The Ministry of Education will collect the Aboriginal Planning Templates from TPAs for 2015-16. 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](mailto:ELIB@ontario.ca) by May 29, 2015 (calendar) or August 31, 2015 (fiscal).

## **Regional French Language Networks**

The Ministry of Education will collect the Regional French Language Network planning template in 2015-16. Banker agencies, in consultation with their Regional French Language Networks, should complete the template to describe how Early Child Development Planning funding will be used to support the integration of early years programs and meet the unique needs of francophone children, their families and their communities.

The Regional French Language Network Planning template is due to the Ministry by August 31, 2014. The Ministry will review plans once they are submitted; however Regional French Language Networks are encouraged to begin implementing their plan immediately so work can take place throughout the fiscal year. Please complete the template and send it to the Ministry at [ELIB@ontario.ca](mailto:ELIB@ontario.ca) by August 31, 2014.

## **CHILD CARE RESOURCE CENTRES – A386**

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.

## **REPORTING REQUIREMENTS**

TPAs are required to report CCRC expenditures in their Revised Estimates (Interim Report) and Financial Statements. In addition, TPAs will be required to report on the following data elements:

- number of visits made by parents/caregivers;
- number of children served;
- number of visits made by children;
- number if parents/caregivers served;

- number of professionals in workshop/seminars;
- number of referrals;
- number of protocols/official linkages;
- number of parents/caregivers in workshop/seminars; and
- **NEW:** Civic address of all CCRC sites supported with EDU funding

## **BETTER BEGINNINGS BETTER FUTURES – A520**

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 program description schedule in 2015-16. 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](mailto:ELIB@ontario.ca).

TPAs are required to report BBBF expenditures in their Revised Estimates (Interim Report) and Financial Statements. In addition, TPAs will be required to report the following data elements:

- hours of direct service
- number of children served
- number of families served
- number of parents/caregivers in workshops/seminars
- **NEW:** Civic address of all BBBF sites supported with EDU funding

## **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](mailto: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><b>Transfer Payment Agencies will:</b></p> <ul style="list-style-type: none"> <li>• Address health &amp; safety of client(s).</li> <li>• Notify Children’s Aid Society, as appropriate.</li> <li>• Notify all other applicable parties, as required.</li> </ul>
<p><b>Serious Occurrence Report</b> (Within 24 hours)</p>	<p><b>Transfer Payment Agencies will:</b></p> <ul style="list-style-type: none"> <li>• Determine if the incident is a serious occurrence to be reported to the Ministry.</li> <li>• Submit Serious Occurrence Report (SOR) to the Ministry of Education by email to <a href="mailto:EYIBSOR@ontario.ca">EYIBSOR@ontario.ca</a> or by fax to 647-724-0943 or by toll free fax to 888-996-3889.</li> </ul>



Timeframe	Responsibility
<p><b>Within 7 business days</b> if follow up action was requested and/or taken</p>	<p><b>Transfer Payment Agencies will:</b></p> <ul style="list-style-type: none"> <li>• 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.</li> </ul>
<p><b>Upon Receipt of SOR</b></p>	<p><b>Ministry of Education will:</b></p> <ul style="list-style-type: none"> <li>• Acknowledge receipt of SOR</li> <li>• Review all information and action taken by the transfer payment agency.</li> <li>• Determine if further Ministry follow-up is required (if so, the Ministry will work with the transfer payment agency).</li> </ul>

## APPENDIX A: DATA ELEMENTS AND DEFINITIONS

### FINANCIAL TARGETS (APPLICABLE TO ALL DETAIL CODES)

**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.

**EFIS Schedule:** To be confirmed

**Frequency:**

Allocation Above \$350,000: Revised Estimates (Interim Report), Financial Statements (EFIS)

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

**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.

**EFIS Schedule:** To be confirmed

**Frequency:**

Allocation Above \$350,000: Revised Estimates (Interim Report), Financial Statements (EFIS)

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)

**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.

**EFIS Schedule:** To be confirmed

**Frequency:**

Allocation Above \$350,000: Revised Estimates (Interim Report), Financial Statements (EFIS)

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:**

<p><b>Name:</b> Number of Visits Made by Parents/Caregivers</p> <p><b>Definition:</b></p> <p>The total number of visits that parents/caregivers made to the Ontario Early Years Centre or Child Care Resource Centre.</p> <p><b>EFIS Schedule:</b> To be confirmed</p> <p><b>Frequency:</b></p> <p>Allocation Above \$350,000: Revised Estimates (Interim Report), Financial Statements (EFIS)</p> <p>Allocation Below \$350,000: Financial Statements (Attestation)</p>
<p><b>Name:</b> Number of Children Served</p> <p><b>Definition:</b></p> <p>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.</p> <p>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.</p> <p><b>EFIS Schedule:</b> To be confirmed</p> <p><b>Frequency:</b></p> <p>Allocation Above \$350,000: Revised Estimates (Interim Report), Financial Statements (EFIS)</p> <p>Allocation Below \$350,000: Financial Statements (Attestation)</p>
<p><b>Name:</b> Number of Visits Made By Children</p>

**Definition:**

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

**EFIS Schedule:** To be confirmed

**Frequency:**

Allocation Above \$350,000: Revised Estimates (Interim Report), Financial Statements (EFIS)

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

**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.

**EFIS Schedule:** To be confirmed

**Frequency:**

Allocation Above \$350,000: Revised Estimates (Interim Report), Financial Statements (EFIS)

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

**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

**EFIS Schedule:** To be confirmed

**Frequency:**

Allocation Above \$350,000: Revised Estimates (Interim Report), Financial Statements (EFIS)

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

**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.

**EFIS Schedule:** To be confirmed

**Frequency:**

Allocation Above \$350,000: Revised Estimates (Interim Report), Financial Statements (EFIS)

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

**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.

**EFIS Schedule:** To be confirmed

**Frequency:**

Allocation Above \$350,000: Revised Estimates (Interim Report), Financial Statements (EFIS)

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

**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.

**EFIS Schedule:** To be confirmed

**Frequency:**

Allocation Above \$350,000: Revised Estimates (Interim Report), Financial Statements (EFIS)

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

**Name:** Site Locations

**Definition:**

The civic address (street number, street name, unit/floor number, city and postal code) of all OEYC sites supported with EDU funding.

**EFIS Schedule:** To be confirmed

**Frequency:**

Allocation Above \$350,000: Revised Estimates (Interim Report), Financial Statements (EFIS)

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

## DATA ANALYSIS COORDINATORS

### Detail Code:

### A466 - Data Analysis Coordinators

**Funding Legislation: MCSSA 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:

**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#).

**EFIS Schedule:** To be confirmed

### Frequency:

Allocation Above \$350,000: Revised Estimates (Interim Report), Financial Statements (EFIS)



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

**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.

**EFIS Schedule:** To be confirmed

**Frequency:**

Allocation Above \$350,000: Revised Estimates (Interim Report), Financial Statements (EFIS)

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

**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.

**EFIS Schedule:** To be confirmed

**Frequency:**

Allocation Above \$350,000: Revised Estimates (Interim Report), Financial Statements (EFIS)

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

**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.

**EFIS Schedule:** To be confirmed

**Frequency:**

Allocation Above \$350,000: Revised Estimates (Interim Report), Financial Statements (EFIS)

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

## **EARLY CHILD DEVELOPMENT – PLANNING**

**Detail Code:**

**A525 – Early Child Development - Planning**

**Funding Legislation: MCSSA**

**Funding Formula: 100%**

**Detail Code Definition:**

N/A – agency to report on expenditures only for this detail code.

## **CHILD CARE RESOURCE CENTRES**

**Detail Code:**

**A386 – Child Care 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:**

**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.

**EFIS Schedule:** To be confirmed

**Frequency:**

Allocation Above \$350,000: Revised Estimates (Interim Report), Financial Statements (EFIS)

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

**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).

**EFIS Schedule:** To be confirmed

**Frequency:**

Allocation Above \$350,000: Revised Estimates (Interim Report), Financial Statements (EFIS)

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

**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.

**EFIS Schedule:** To be confirmed

**Frequency:**

Allocation Above \$350,000: Revised Estimates (Interim Report), Financial Statements (EFIS)

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

**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).

**EFIS Schedule:** To be confirmed

**Frequency:**

Allocation Above \$350,000: Revised Estimates (Interim Report), Financial Statements (EFIS)

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

**Name:** Number of Professionals in Workshop/Seminars

**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.

**EFIS Schedule:** To be confirmed

**Frequency:**

Allocation Above \$350,000: Revised Estimates (Interim Report), Financial Statements (EFIS)

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

**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.

**EFIS Schedule:** To be confirmed

**Frequency:**

Allocation Above \$350,000: Revised Estimates (Interim Report), Financial Statements (EFIS)

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

**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.

**EFIS Schedule:** To be confirmed

**Frequency:**

Allocation Above \$350,000: Revised Estimates (Interim Report), Financial Statement (EFIS)

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

**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.

**EFIS Schedule:** To be confirmed

**Frequency:**

Allocation Above \$350,000: Estimates, Financial Statements (EFIS)

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

**Name:** Site Locations

**Definition:**

The civic address (street number, street name, unit/floor number, city and postal code) of all CCRC sites supported with EDU funding.

**EFIS Schedule:** To be confirmed

**Frequency:**

Allocation Above \$350,000: Revised Estimates (Interim Report), Financial Statements (EFIS)

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

## BETTER BEGINNINGS BETTER FUTURES

**Detail Code:**

**A520 - Better Beginnings Better Futures Sites**

**Funding Legislation: MCSSA**

**Funding Formula: 100%**

### DATA ELEMENTS:

**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).

**EFIS Schedule:** To be confirmed

**Frequency:**

Allocation Above \$350,000: Revised Estimates (Interim Report), Financial Statements (EFIS)

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

**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).

**EFIS Schedule:** To be confirmed

**Frequency:**

Allocation Above \$350,000: Revised Estimates (Interim Report), Financial Statements (EFIS)

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

**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.

**EFIS Schedule:** To be confirmed

**Frequency:**

Allocation Above \$350,000: Revised Estimates (Interim Report), Financial Statements (EFIS)

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

**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.

**EFIS Schedule:** To be confirmed

**Frequency:**

Allocation Above \$350,000: Revised Estimates (Interim Report), Financial Statements (EFIS)

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

**Name:** Site Locations

**Definition:**

The civic address (street number, street name, unit/floor number, city and postal code) of all BBBF sites supported with EDU funding.

**EFIS Schedule:** To be confirmed

**Frequency:**

Allocation Above \$350,000: Revised Estimates (Interim Report), Financial Statements (EFIS)

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 Engagement\*
2. Details / notes to their audited financial statements Enclosed is a template of each method for reference purposes.

### **REVIEW ENGAGEMENT REPORT**

This report should contain 3 elements:

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

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

- D. Sample note disclosure

\*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, 2015, 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, 2015 or March 31, 2016 (Unaudited)

**REVENUES**

	Ministry of Education (Schedule 3.1, line 1.1 and/or Schedule B in 2015-16 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 –Data Analysis Coordinators						
A525 – Early Child Development – Planning						
A525 – Early Child Development – Aboriginal Planning						
A520 – Better Beginnings Better Futures Sites						
A386 –Resource Centres						
TOTAL						

TPA Name

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

For the year ended December 31, 2015 or March 31, 2016 (Unaudited)

The <name of TPA> Family Support Program, is a program funded by the Ministry of Education that aims to < 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 Program Business Practices, Funding and Service Reference Document*.

REVENUES					GROSS EXPENDITURES (Schedule 2.9)	SURPLUS/ (DEFICIT)
	Ministry of Education (Schedule 3.1 or Schedule B in 2015-16 Service Agreement)	Legislated Cost Share	Other (Schedule 2.9, page 3, other revenues)	Total		
A462 – Ontario Early Years Centres						
A466 – Data Analysis Coordinators						
A525 – Early Child Development – Planning						
A520 – Better Beginnings Better Futures Sites						
A 386 – 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.

**APPENDIX C: FORMS AND TEMPLATES**

eyibSOR@ontario.ca

**SERIOUS OCCURRENCE REPORT (SOR)**

Part 1: (TO BE SUBMITTED WITHIN 24 HOURS OF SERIOUS OCCURRENCE)	
<p><b>REGION (select one):</b></p> <p><input type="checkbox"/> TORONTO <input type="checkbox"/> LONDON <input type="checkbox"/> BARRIE <input type="checkbox"/> OTTAWA</p> <p><input type="checkbox"/> NORTH BAY / SUDBURY <input type="checkbox"/> THUNDER BAY <input type="checkbox"/> OTHER</p>	<p>MEDU Contact Person:</p>
<p><b>Name of Service Provider (and Program):</b></p> <p>_____</p> <p><b>Site address (full address):</b></p> <p>_____</p>	<p><b>Executive Director:</b> _____</p> <p><b>Board President/Owner*:</b> _____ * if applicable</p> <p><b>Phone number:</b> _____</p> <p><b>Email address:</b> _____</p>
<p><b>DATE OF INCIDENT (MM/DD/YYYY):</b></p> <p>_____</p> <p><b>TIME OF INCIDENT (IF KNOWN):</b> _____ <input type="checkbox"/> AM <input type="checkbox"/> PM</p>	<p><b>DATE &amp; TIME WHEN INCIDENT IS DEEMED TO BE A SERIOUS OCCURRENCE*</b></p> <p>(MM/DD/YYYY): _____ <b>TIME:</b> _____ <input type="checkbox"/> AM <input type="checkbox"/> PM</p>
<p>* PLEASE EXPLAIN IF MORE THAN 24 HOURS HAVE PASSED SINCE DATE &amp; TIME OF INCIDENT/OCCURRENCE:</p>	
<p><b>REPORTED BY:</b> _____ <b>POSITION:</b> _____ <b>PHONE #:</b> _____</p>	

**SECTION A: CLIENT DATA**

Client date of birth (MM/DD/YYYY):	Age(s)
1.	1.
2.	2.



eyibsr@ontario.ca

**SECTION B: TYPE OF SERIOUS OCCURRENCE** (report only one from the following)

<input type="checkbox"/>	1. Death of a child	<input type="checkbox"/>	4. Child is Missing (if the child is still missing when the SOR is submitted)  (Note: Ministry must be notified of final outcome)
<input type="checkbox"/>	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	<input type="checkbox"/>	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
<input type="checkbox"/>	3. Allegation of abuse and/or neglect of a child		

**SECTION C: DETAILS OF SERIOUS OCCURRENCE**

<p><b>SUMMARY OF OCCURRENCE</b> – <input type="checkbox"/> tick if other pages are attached</p> <p><i>What, where and when it happened, actions taken by the service provider</i></p>	
<p><b>WHO HAS BEEN NOTIFIED?</b></p> <p><input type="checkbox"/> Police <input type="checkbox"/> Parent/Guardian/Emergency Contact</p> <p><input type="checkbox"/> CAS PLEASE SPECIFY: _____</p> <p><input type="checkbox"/> Other PLEASE SPECIFY: _____</p> <p>PLEASE SPECIFY: _____</p>	<p><b>FURTHER ACTION PROPOSED BY SERVICE PROVIDER</b></p> <p><input type="checkbox"/> tick if other pages are attached</p>
<p><b>DIRECTION, IF ANY, PROVIDED BY MINISTRY</b> - <input type="checkbox"/> tick if other pages are attached</p>	

eyibsor@ontario.ca

**Part 2: (TO BE SUBMITTED WITHIN 7 DAYS OF SOR REPORT IF FURTHER ACTION TAKEN/REQUESTED)**

<p><b>CURRENT STATUS/CONDITION:</b></p>	<p><b>CLIENT'S ALLEGATION/CLIENT'S VIEW (IF APPLICABLE):</b></p>
<p><b>FURTHER ACTION PROPOSED BY SERVICE PROVIDER</b></p>	<p><b>IS THIS EXPECTED TO BE THE ONLY/LAST REPORT SUBMITTED FOR THIS SERIOUS OCCURRENCE?</b> <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If no, explain:</p>

**SECTION D: SERIOUS OCCURRENCE REPORT SIGN OFF**

<p><b>SUBMITTED BY (NAME &amp; POSITION)</b></p>	<p><b>PHONE NUMBER</b></p>	<p><b>COMPLETION DATE &amp; TIME:</b></p> <p>(MM/DD/YYYY)</p> <p>(MM/DD/YYYY): _____ TIME: _____ <input type="checkbox"/> AM <input type="checkbox"/> PM</p>
--	----------------------------	--

**ADDITIONAL DETAILS (IF REQUIRED):**

PLEASE IDENTIFY THE SECTION OF THE REPORT THAT IS BEING EXPANDED UPON

<b>2015-16 Early Child Development – Aboriginal Planning Template</b>	<b>Region:</b>	
	<b>Network:</b>	
	<b>2015-16 Allocation:</b>	\$

Please complete the following template to describe how your Early Child Development Community Planning Network intends to engage and strengthen relationships with Aboriginal partners and/or deliver more integrated services for Aboriginal children and families in 2015-16. Communities will be asked to report on the expenditures related to their activities in the 2015-16 financial statements submission. Please complete the template and send it to the Ministry at [ELIB@ontario.ca](mailto:ELIB@ontario.ca) by May 29, 2015 (calendar) or August 31, 2015 (fiscal).

<b>#</b>	<b>Category<sup>1</sup></b>	<b>Description</b>	<b>Partners</b>	<b>Intended Outcome(s)</b>	<b>Planned Expenditure</b>
					\$

\* Add additional rows as required

<sup>1</sup> The **activity category** can be 'event' (e.g. cultural celebration, community forum), 'system planning' (e.g. consultant to facilitate joint strategic planning session, enabling Aboriginal focused community planning subcommittee), 'professional development' (e.g. cultural awareness workshop, job shadowing/job exchange opportunities) or 'other'.

## 2015-16 Early Child Development –Aboriginal Planning Template

Please answer the following questions about the level of engagement and collaboration of Aboriginal partners, 'mainstream' partners and the Early Child Development Community Planning Network. Questions should be answered by an Aboriginal partner representative(s) or with the input of Aboriginal partners, if possible.

Questions completed by: \_\_\_\_\_

Please circle the best response.

Our community has a dedicated Aboriginal advisory group or planning subcommittee that is the lead for Aboriginal Early Child Development community planning.	YES	NO
--	-----	----

Aboriginal community partners (or representatives) are active members of the Early Child Development community planning network.	YES		NO
--	-----	--	----

Our Early Child Development community planning table partners with:	OFF-RESERVE Aboriginal community providers	YES, regularly	SOMETIMES	NO	NOT APPLICABLE
	ON-RESERVE First Nations providers	YES, regularly	SOMETIMES	NO	NOT APPLICABLE

