

Ministry of Education
Financial Analysis and
Accountability Branch
900 Bay Street
20th Floor, Mowat Block
Toronto, ON M7A 1L2

Ministère de l'Éducation
Direction de l'analyse et de la
responsabilité financières
900, rue Bay
20^e étage, édifice Mowat
Toronto ON M7A 1L2



2016: EYCC5

MEMORANDUM TO: Children's Services Managers, CMSMs/DSSABs
Children's Services Finance Leads, CMSMs/DSSABs

FROM: Marie Li
Director
Financial Analysis and Accountability Branch

DATE: **March 22, 2016**

SUBJECT: **2016 Child Care Estimates**

This memorandum provides Consolidated Municipal Service Managers (CMSMs) and District Social Services Administration Boards (DSSABs) with information on completing their 2016 Estimates submission for Child Care Programs. The deadline for completing your Estimates submission is **April 29, 2016**.

Included in this memorandum is information on:

- Instructions to access and submit the 2016 Estimates forms
- Policy for Late 2016 Estimates submissions
- Summary of changes in the 2016 Estimates forms (Appendix A)

Instructions to access and submit the 2016 Estimates forms

2016 Estimates forms are accessible through the [Financial Analysis and Accountability Branch website](#). Under the "Reporting to the Ministry" heading located on the top left portion of the home page, select the "EFIS 2.0 Login" link to login with your EFIS 2.0 user name and password. Please complete "**M2016EST**" application to report Child Care information. Please refer to the *Instructions for Completing the 2016 Estimates* documents attached with this memo. CMSMs and DSSABs are required to promote their submission to "Active" status by **April 29, 2016**.

CMSMs and DSSABs are required to forward one signed hard or scanned copy of the following sections of the **active** 2016 Estimates EFIS submission:

- Title Page Certificate; and,
- Schedule 2.3 - Adjusted Gross Expenditures
- Schedule 3.1 - Summary of Entitlement

DSSABS are also required to submit the following documentation to support the Territory Without Municipal Organization (TWOMO) allocation. It may be submitted in either electronic or hardcopy form:

- Approved 2016 DSSAB budget (not applicable for CMSMs); and
- Levy Apportionment details (not applicable for CMSMs)

Please submit all of the above required documentation to:

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

childcarefunding@ontario.ca

Policy for Late 2016 Estimates submissions

In the event that Estimates submission is not received by the Ministry within 30 days after the April 29th, 2016 due date, cash flow may be withheld from the CMSMs/DSSABs regular cash flow as per the late filing policy outlined in Schedule F of your 2016 Child Care and Family Support Service Agreement.

Upon submission of the Estimates, 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. No penalty will be imposed for submission filed within 30 days after the filing deadline.

If you are unable to submit your Estimates by April 29, 2016 due to the timing of municipal council approval, please advise your Financial Analyst. A listing of Financial Analysts has been attached for your reference.

Should you have any questions about completing the Estimates submission or the financial reporting process, please contact your [Financial Analysts](#).

Yours truly,

Original signed by

Marie Li
Director
Financial Analysis and Accountability Branch

Enclosures:

- Instructions on Completing the 2016 Estimates
- Financial Analyst Assignment Listing

cc: Julia Danos, Director, Early Years Implementation Branch
Cecilia Banh, Manager, Financial Analysis & Accountability Branch
Radhika Uppal, A/Manager, Early Years Implementation Branch
Child Care Advisors, Early Years Implementation Branch
Financial Analysts, Financial Analysis & Accountability Branch

Appendix A: Summary of changes in the 2016 Estimates forms

Schedule 1.1 – Contractual Service Targets	
Age Groups	JK and SK categories have been combined into one category titled “Kindergarten.”

Schedule 1.2 – Other Service Targets	
Special Needs Resourcing	<p>Special Needs Resourcing (SNR) includes the following updated reporting requirements:</p> <ul style="list-style-type: none"> • Number of children served, up to age 12 • Number of children served, age 13-18

Schedule 2.3 – Adjusted Gross Expenditures	
Signature Lines	Two signature lines have been added to Schedule 2.3 requiring two signing authorities. CMSMs and DSSABs are required to submit a signed hard or scanned copy of the Schedule 2.3.
Small Water Works	CMSMs/DSSABs no longer need to apply for additional Small Water Works funding as the entitlement will be adjusted based on expenditure reported in the Financial Statement submission. As a result, financial flexibility for small water works has been removed. Funding may not be transferred into or out of the small water works category.

Schedule 2.4 – Projected Expenditures	
Removed	Schedule 2.4 –has been removed from the M2016EST submission as the data has been captured in Schedule 2.3 - Adjusted Gross Expenditures.

Schedule 3.1 – Entitlement	
New Signature requirement	New signature tab “Summary of Entitlement” has been added to Schedule 3.1 requiring two signing authorities. CMSMs and DSSABs are required to submit a signed hard or scanned copy of the schedule.

Schedule 4.1 – Capital Carry Forward

Capital Retrofit	<p>The carry-forward policy will no longer be effective for the 2016 calendar year. The capital allocation for the current year must be expensed within the calendar year. Amounts identified by CMSMs/DSSABs as committed for the purposes of capital carry-forward in 2015 will be paid in 2016 (once the capital expenses have been incurred).</p>
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Schedule 4.3 – Wage Enhancement Allocation Schedule

New Reporting Requirements- Ineligible Positions	<p>“Ineligible Positions” tab has been added to Schedule 4.3 to capture positions that exceed the cap. CMSMs or DSSABs are required to report the number of ineligible RECE, Non-RECE, Supervisor positions and Home Child Care Providers for each of the 3 auspices (Non-Profit Operations, Profit Operations and Directly Operated)</p>
Wage Enhancement Administration	<p>New 2016 Wage Enhancement administration funding reporting requirement:</p> <ul style="list-style-type: none"> • # of Operators Receiving WE Administration Funding is required to be reported on “WE Administration Allocation” tab <p>Wage Enhancement Administration Guidelines:</p> <ul style="list-style-type: none"> • CMSMs and DSSABs are required to provide a minimum of 10% of their 2016 administration funding allocation to operators to support implementing wage enhancement/HCCCEG. • It is in the best interest of CMSMs and DSSABs to utilize 2016 wage enhancement administration funding first, and then any 2015 carry forward amount of wage enhancement administration grant. • Any unused 2016 wage enhancement administration funding will be recovered by the ministry. However, unused 2015 wage enhancement administration grant can be carried forward to future years.