



Ministry of Education

**Ontario Family Support Program
Business Practices, Services and
Funding Reference Document
2016-17**

Transfer Payment Agencies

December 2015

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SECTION 1: INTRODUCTION

The Ministry of Education (the Ministry) is pleased to release the 2016-17 Ontario Family Support Program Business Practices and Service Reference Document for transfer payment agencies ('agencies') that receive funding for family support programs.

The Ontario Early Years Policy Framework 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 Ontario Early Years Policy Framework, please visit the Ministry of Education website.

The Ontario Early Years Policy Framework 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. We are committed to working with our partners and will continue to communicate with the sector as we move forward.

The following family support programs and related initiatives reside within the Early Years Division at the ministry:

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

This reference document provides an overview of the Ministry's expectations, terms and conditions for agencies that receive funding for the family support programs marked above with an asterix (*) on both calendar (2016) and fiscal year (2016-17) agreements. Business practice requirements are outlined in sections two through four of this document.

Section five of this document references the guidelines developed by the Ministry of Children and Youth Services (MCYS) and the Ministry of Community and Social Services (MCSS). Agencies will continue to refer to these guidelines for direction on program delivery, operations and related policies for family support programs in 2016-17. If you require any of the guidelines and/or policy statements listed below, they may be requested from the ministry through the Early Years Implementation Branch by emailing ELIB@ontario.ca.

In addition, the serious occurrence protocol for serious occurrence reporting for applicable family support programs is included in this section. 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 *Ontario 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 full-day 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.

The following ministry resources have been developed to strengthen quality in early years settings:

- [How Does Learning Happen? Ontario's Pedagogy for the Early Years](#)
- Introductory Guides to *How Does Learning Happen? Ontario's Pedagogy for the Early Years*;
- [Think, Feel Act: Lessons from Research about Young Children](#) research briefs and videos; and
- The [Early Learning Framework website](#).

To access *HDLH?* and related resources, please visit the [Ministry of Education website](#).

Child Care Exemptions

The purpose of this section is to clarify the exemptions related to the provision of child care services in family support programs. Section 4 of the *Child Care and Early Years*

Act, 2014 sets out which programs and services fall outside the scope of child care and do not require licence. Further exemptions are also set out in the General Regulation (O.Reg. 137.15) under the Act.

There are exemptions under section 3 of the General Regulation that may be particularly relevant to family support programs that help to maintain the modified status quo to program delivery. These are:

- Preparation for Junior Kindergarten: exempts programs operated by a family support program which prepare children for entry into JK, only serve children enrolled or eligible to be enrolled in JK in the coming school year, and operates for no more than 72 hours total OR no more than 7.5 hours a week.
- Certain 3-hour Programs (transitional): exempts programs operated by a family support program, only serving children who are JK age and older, and operates for no more than 3 hours a day. This provision will be revoked on January 1, 2017.
- Nutrition Programs: exempts programs with the purpose of providing children with a nutritious meal or snack to ensure children will be well nourished and ready to learn and operated in partnership with a family support program.

Please refer to the *Child Care and Early Years Act, 2014* and its General Regulation (O. Reg. 137/15) for full details.

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 (agencies) with an annual funding allocation above \$350,000¹, and provides an overview of the contract management process for agencies 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 agencies 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, 2016 to December 31, 2016 or the fiscal period of April 1, 2016 to March 31, 2017.

Signed service agreements must be returned to the Ministry by **March 11, 2016** for calendar year agreements and **May 13, 2016** for fiscal year agreements. For your convenience, agencies may submit their agreement **by e-mail** to 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:

Julia Danos, Director
Early Years Implementation Branch
Ministry of Education
24th Floor Mowat Block

¹ "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 agencies:

- 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.

E-mail communication between agencies and the Ministry should occur using an email address that is from the agency'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 F of the service agreement identifies the Ministry's submission requirements for the current contract year. Agencies are required to provide the following submissions to the Ministry as per the following cycle:

Calendar Year

Submission Type	Due Date
Service Agreement (2016)	March 11, 2016*
Interim Report (formerly known as Revised Estimates)**	August 31, 2016
Financial Statements **	May 31, 2017

* 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 (2016-17)	May 13, 2016*
Interim Report (formerly known as Revised Estimates)**	November 30, 2016
Financial Statements **	July 28, 2017

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

** **PLEASE NOTE:** There is no estimates (budget submission) reporting for family support programs. Agencies that receive family support program funding will only be required to submit an Interim Report and a Financial Statement submission for these programs.

Agencies with an allocation above \$350,000 must submit financial reports to the ministry through the Education Finance Information System (EFIS). The Financial Analysis and Accountability Branch (FAAB) will provide detailed instructions for completing each submission to agencies upon release of the submission in EFIS 2.0. The following is only a brief overview of each submission:

Interim Report (Mid-Year)

In the Interim Report submission, agencies provide in-year actuals up to June 30 for calendar year contracts or September 30 for fiscal year contracts. In addition, agencies provide a projection of expenditures and service data to December 31 for calendar year or March 31 for fiscal year contracts. The Interim Report submission is due by August 31 for calendar year contracts or November 30 for fiscal year contracts.

Financial Statements (Year-End)

The financial statements submission measures the agency's actual performance against their estimated service data for the year as reported in the Interim Report. The financial statements submission is also a reconciliation of the agency'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 agency that covers all programs provided by the agency, 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.

If an agency's audited Financial Statements will not be available by the submission deadline (either May 31 for calendar year contracts or July 29 for fiscal year contracts), 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 year contracts or July 29 for fiscal year contracts based on the best information available at that time. 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 agency.

Explanation Reporting

Explanation reporting is required for significant variances identified in the Financial Statement submissions. Agencies 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 (Interim Report total).

- An explanation report is required if service data is 10% or more over or under the projected actuals (Interim Report total).

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 Interim Report submission, a modified explanation reporting methodology will be introduced to allow agencies to report on variances based on the revised funding allocation and increased expenditures.

Payment

Schedule D of the service agreement identifies the Ministry’s funding allocation for the agency 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 agency and the Ministry. At the outset of the funding year, the Ministry will continue to make payments based on the 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 funding 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 Interim Report and Financial Statement submissions.

These adjustments will result if the following occurs:

- the agency's projected or actual spending levels are less than the allocation in Schedule D 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 agency.

Payments based on the Interim Report:

If the Interim Report submission in EFIS, due by August 31, 2016 (for calendar year) or November 30, 2016 (for fiscal year) reflects a different entitlement amount than in the service agreement, cash flow for the October 2016 (calendar) or January 2017 (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 in the contract year will be subtracted from the entitlement amount. The following monthly payments will be based on approximately 1/12 of the entitlement amount in the 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 agency. This adjustment will be made once the Financial Analyst completes the review of the Financial Statement submission. Any funding owed to the Ministry by the agency will be deducted from future monthly payments. The agency is not required to issue a cheque to the Ministry for the recoverable funding, unless requested by the Ministry. The Ministry may request payment with a cheque if more than three months or 25 percent of the annual total allocation will be recovered.

Policy for Late Filing

The Ministry acknowledges that agencies 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. The following late filing policy applies to all agencies:

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, 2016 for calendar year contracts or October 1, 2016 for fiscal year contracts, unless an extension has been granted), the Ministry will stop all payments to the agency until the agreement is submitted.

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

- Where an agency 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 agency 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 agency 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 an agency have any outstanding submissions, the Ministry may exercise its discretion to withhold funding in the 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 (agencies) with an annual funding allocation below \$350,000², and provides an overview of the contract management process for agencies 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 agencies 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, 2016 to December 31, 2016 or the fiscal period of April 1, 2016 to March 31, 2017.

Signed service agreements must be returned to the Ministry by **March 11, 2016** for calendar year agreements and **May 13, 2016** for fiscal year agreements. For your convenience agencies may now submit their agreement **by e-mail to** 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:

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

² "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.

Toronto, ON M7A 1L2

Service agreements between the Ministry and agencies:

- 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.

E-mail communication between agencies and the Ministry should occur using an email address that is from the agency'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 F of the service agreement identifies the Ministry's submission requirements for the current contract year. Agencies are required to provide the following submissions to the Ministry as per the following cycle:

Calendar Year

Submission Type	Due Date
Service Agreement (2016)	March 11, 2016*
Financial Statement - Attestation	May 31, 2017

*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 (2016-17)	May 13, 2016*
Financial Statements- Attestation	July 28, 2017

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

Agencies 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 agencies 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 agency provides their actual service data for the year. In addition, the financial statements submission is a reconciliation of the agency'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 28 for fiscal) and must include the following elements:

1. Audited Financial Statements of the agency that covers all programs provided by the agency, 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 agency'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.*

*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 agency's audited financial statements will not be available by May 31 (calendar) or July 28 (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 31 (calendar) or July 28 (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 agency.

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 year’s financial and data elements, agencies 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, agencies may be asked to provide an action plan as part of financial reporting in response to the variance.

Financial Statement Variance:

	When the year’s <i>Total Adjusted Gross Expenditure</i> is \$100,000 or greater	When the year’s <i>Total Adjusted Gross Expenditure</i> 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 agencies to report on variances based on the revised funding allocation and increased expenditures.

Payment

Schedule D of the service agreement identifies the Ministry’s funding allocation for agencies. Generally, the allocation is divided into approximately 12 equal monthly payments (see the Payment Mechanics table below). Revised payments in each year should only begin after the service agreement or related amendments are signed by the agency 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 allocation for the current funding 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 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 agency's actual spending levels are less than the approved funding amounts in Schedule D 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 agency.

Payments based on the Financial Statements - Attestation:

Upon review of the agency'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 be made once the Financial Analyst completes a review of the Financial Statement submission. Any funding owed to the Ministry by the agency will be deducted from future monthly payments. The agency is not required to issue a cheque to the Ministry for the recoverable funding, unless requested by the Ministry. The Ministry may request payment with a cheque if more than three months or 25 percent of the annual total allocation will be recovered.

Policy for Late Filing

The Ministry acknowledges that agencies 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. The following late filing policies apply to all agencies:

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, 2016 for calendar year contracts or October 1, 2016 for fiscal year contracts, unless an extension has been granted), the Ministry will stop all payments to the agency until the agreement is submitted.

2. Policy for late filing of Financial Statements:

- Where an agency 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 agency 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 agency 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 an agency have any outstanding submissions, the Ministry may exercise its discretion to withhold 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 D 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 Years Child Development Planning
- A386- Child Care Resource Centres
- A520- Better Beginnings, Better Futures

Financial Flexibility

Agencies have in-year flexibility to realign funds between family support program detail codes outlined in Schedule D 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. Agencies must identify the realignment of funding in their applicable financial reporting submissions.

In order to exercise financial flexibility, agencies 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:

- Data Analysis Coordinators (A466)
- Ontario Early Years Centres (A462); and
- Early Years 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)

Basis of Accounting

Agencies are required to report their revenues and expenditures using the modified accrual basis of accounting in their 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.³

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.

³ 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.

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 family support programs 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 agencies by the Ministry of Children and Youth Services (MCYS)/Ministry of Community and Social Services (MCSS) that will continue to provide direction on program delivery, operations and related policies for family support programs in 2016-17. 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

An administration maximum ceiling of ten percent of the total family support program allocation will apply to agencies 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 agency 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

Agencies will report on administrative expenses in their Interim Report and 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 plan to build capacity. The 2016-17 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 MCYS 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.

Beginning in 2016, OEYCs will not be permitted to use funding from the Ministry to support unlicensed child care registries. Funding can continue to be used to provide access to information and resources for all providers.

REPORTING REQUIREMENTS

Agencies are required to report OEYC expenditures in their Interim Report and Financial Statements. In addition, agencies 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
- civic address of all OEYC sites supported with EDU funding (for the Financial Statement submission only).

Service Plans

The Ministry of Education will not request service plans from OEYCs in 2016-17.

OEYCs should continue existing planning processes for local service delivery. OEYCs that would like to share their most recent service plan with the Ministry, may email it to ELIB@ontario.ca.

DATA ANALYSIS COORDINATORS – A466

Agencies receiving funding for Data Analysis Coordinators (DACs) will continue to refer to existing MCYS 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 collect service plans or the agency completed section of your program description schedule in 2016-17. Agencies that would like to share their DAC's most recent service plan with the Ministry, may email it to ELIB@ontario.ca.

REPORTING REQUIREMENTS

Agencies are required to report DAC expenditures in their Interim Report and Financial Statements. In addition, agencies 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 YEARS CHILD DEVELOPMENT – PLANNING – A525

Agencies receiving funding for Early Child Development Planning will continue to refer to existing MCYS 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 request Early Child Development Planning Funding Deliverables templates and other community planning documents from agencies in 2016-17.

Best Start Networks should continue existing community planning processes for local service delivery in 2016-17. Best Start Networks that wish to share their most recent community plan with the Ministry, may email it to ELIB@ontario.ca.

Aboriginal Planning

A portion of the Early Years 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 D of your service agreement. Funding for the Aboriginal component of the ECD Planning allocation will begin flowing in January 2016 (calendar) or April 2016 (fiscal) to support agencies with the planning process around this funding.

The Ministry of Education will collect the Aboriginal Planning Templates from agencies for 2016-17. 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 27, 2016 (calendar) or August 31, 2016 (fiscal).

Regional French Language Networks

The Ministry of Education will collect the Regional French Language Network planning template in 2016-17. 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, 2016. 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 by August 31, 2016.

BETTER BEGINNINGS BETTER FUTURES – A520

Better Beginnings Better Futures (BBBF) sites will continue to refer to existing MCYS 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.

Beginning in 2016, BBBFs will not be permitted to use funding from the Ministry to support unlicensed child care registries. Funding can continue to be used to provide access to information and resources for all providers.

The Ministry will not collect service plans or the agency completed section of your program description schedule in 2015-16. BBBF sites that wish to share their most recent service plan with the Ministry, may email it to ELIB@ontario.ca.

REPORTING REQUIREMENTS

Agencies are required to report BBBF expenditures in their Interim Report and Financial Statements. In addition, agencies 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
- civic address of all BBBF sites supported with EDU funding (for the Financial Statement submission only)

SERIOUS OCCURRENCE PROTOCOL

Agencies that are funded for Better Beginnings Better Futures (BBBFs) or Ontario Early Years Centres (OEYCs) are required to report serious occurrences to the Ministry of Education. Agencies are required to submit to the Ministry reports for serious occurrences (SORs) if it falls into any of the categories below. Agencies 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 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. Agencies should use the Ministry's Family Support Program Serious Occurrence Report Form to report all serious occurrences.

The summary below outlines the protocol that 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	Agencies will: <ul style="list-style-type: none"> • Address health and safety of client(s). • Notify Children's Aid Society, as appropriate. • Notify all other applicable parties, as required.
Serious Occurrence Report <i>(Within 24 hours)</i>	Agencies will: <ul style="list-style-type: none"> • Determine if the incident is a serious occurrence to be reported to the Ministry. • Complete and submit Part 1 of the 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.

Timeframe	Responsibility
<p>Within 7 business days If follow up action was requested and/or taken</p>	<p>Agencies will:</p> <ul style="list-style-type: none"> • Complete and submit Part 2 of the SOR to the Ministry of Education by email to EYIBSOR@ontario.ca or by fax 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)

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: Expenditures

Frequency: Allocation Above \$350,000: 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: Expenditures

Frequency: Allocation Above \$350,000: 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: Expenditures

Frequency: Allocation Above \$350,000: 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: 100%

Detail Code Definition:

Ontario Early Years Centres provide 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:

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: Data Elements

Frequency: Allocation Above \$350,000: 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 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.

EFIS Schedule: Data Elements

Frequency: Allocation Above \$350,000: 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: Data Elements

Frequency: Allocation Above \$350,000: 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: Data Elements

Frequency: Allocation Above \$350,000: 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 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, 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: Data Elements

Frequency: Allocation Above \$350,000: 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: Data Elements

Frequency: Allocation Above \$350,000: 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 Coordinators, the number of agencies and programs to which services are being provided.

EFIS Schedule: Data Elements

Frequency: Allocation Above \$350,000: 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: Data Elements

Frequency: Allocation Above \$350,000: 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: Program Locations

Frequency: Allocation Above \$350,000: Interim Report, Financial Statements (EFIS)
Allocation Below \$350,000: Financial Statements (Attestation)

DATA ANALYSIS COORDINATORS

Detail Code:

A466 - Program Effectiveness – Data Analysis Coordinators

Funding Legislation: MCSSA Funding Formula: 100%

Detail Code Definition:

Data Analysis Coordinators support communities and early years 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: Data Elements

Frequency: Allocation Above \$350,000: 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: Data Elements

Frequency: Allocation Above \$350,000: 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: Data Elements

Frequency: Allocation Above \$350,000: 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: Data Elements

Frequency: Allocation Above \$350,000: Interim Report, Financial Statements (EFIS)
Allocation Below \$350,000: Financial Statements (Attestation)

EARLY YEARS CHILD DEVELOPMENT – PLANNING

Detail Code:

A525 – Early Years Child Development - Planning

Funding Legislation: MCSSA: 100%

Detail Code Definition:

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

BETTER BEGINNINGS BETTER FUTURES

Detail Code:

A520 - Better Beginnings Better Futures Sites

Funding Legislation: MCSSA: 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: Data Elements

Frequency: Allocation Above \$350,000: 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: Data Elements

Frequency: Allocation Above \$350,000: 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: Data Elements

Frequency: Allocation Above \$350,000: 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: Data Elements

Frequency: Allocation Above \$350,000: 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: Program Locations

Frequency: Allocation Above \$350,000: 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, 2016, 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, 2016 or March 31, 2017 (Unaudited)

REVENUES

	Ministry of Education (Schedule 3.1, line 1.1 and/or Schedule D in 2016-17 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 Years Child Development – 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, 2016 or March 31, 2017 (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

- Revenue recognition

Revenue is recognized when it is determined to be receivable.

- 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 D in 2016-17 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 Years 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

SERIOUS OCCURRENCE REPORT (SOR)

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

SECTION A: CLIENT DATA

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

Serious Occurrence Report

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>SUMMARY OF OCCURRENCE – <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>WHO HAS BEEN NOTIFIED?</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>FURTHER ACTION PROPOSED BY SERVICE PROVIDER</p> <p><input type="checkbox"/> tick if other pages are attached</p>
<p>DIRECTION, IF ANY, PROVIDED BY MINISTRY - <input type="checkbox"/> tick if other pages are attached</p>	

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

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

SECTION D: SERIOUS OCCURRENCE REPORT SIGN OFF

<p>SUBMITTED BY (NAME & POSITION)</p>	<p>PHONE NUMBER</p>	<p>COMPLETION DATE & TIME:</p> <p>(MM/DD/YYYY)</p> <p>(MM/DD/YYYY): _____ TIME: _____ <input type="checkbox"/> AM <input type="checkbox"/> PM</p>
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ADDITIONAL DETAILS (IF REQUIRED):

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

2016-17 Early Years Child Development – Aboriginal Planning Template	Region:	
	Network:	
	2016-17 Allocation:	\$

Please complete the following template to describe how your local network intends to engage and strengthen relationships with Aboriginal partners and/or deliver more integrated services for Aboriginal children and families in 2016-17. Communities will be asked to report on the expenditures related to their activities in the 2016-17 financial statements submission. Please complete the template and send it to the Ministry at ELIB@ontario.ca by May 27, 2016 (calendar) or August 31, 2015 (fiscal).

#	Category ¹	Description	Partners	Intended Outcome(s)	Planned Expenditure
					\$

* Add additional rows as required

¹ 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'.

2016-17 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 local 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
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Aboriginal community partners (or representatives) are active members of the Early Child Development community planning network.	YES		NO
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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

'Mainstream' frontline staff have received training, mentoring and/or support to help them deliver culturally responsive programs and services for Aboriginal children and families.	YES, all or most staff have received training	SOME, staff have received training	NO, staff have not received training in this area	NOT YET, staff training is planned for this year
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The training was delivered by:

There are shared policies and processes between 'mainstream' and Aboriginal providers to deliver seamless service for Aboriginal children and families.	YES	SOME	NO	NOT YET, partners are working to develop these polices this year
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Please describe 2-3 examples of policies/processes that facilitate seamless services on the following page.

- 1.
- 2.
- 3.