

Instructions on Completing the 2012/13 Revised Estimates (Mid-Year) Submission

Overall Purpose

The revised estimates submission will identify the level of provision of services and associated expenditures and revenues by the First Nations (FNs) for the current fiscal year as follows:

- Actual service levels, expenditures and revenue allocations from April 1st to Sept. 30th, 2012
- Projected service levels, expenditures and revenue allocations from October 1st to March 31st, 2013

New in this Cycle

- ✓ Schedule 1.1 – page 4 was added to allow the FN to project its service target data for the April 1, 2013 to March 31, 2014 year.
- ✓ The addition of detail code A515 – Small Water Works in Schedules 1.1, 2.3, 2.4 and 3.1
- ✓ Changes to Schedule 3.1 to reflect the one-time funding allocation amounts for Special Needs Resourcing and Ontario Works
- ✓ Additional clarification provided in this instruction document on how to complete Schedule 4.1

Layout of the Revised Estimates Document set

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

Interim Actuals to September 30, 2012
+ Projections (October 1, 2012 – March 31, 2013)

= Revised Estimates (April 1 st – March 31 st 2013)

File Naming Convention

The Ministry has established a specific naming convention for each submission type for each FN. It is a combination of a unique number identifier associated with the FN, the cycle type, the year, and an abbreviation of the organization name all separated by an “underscore”. An example is provided below for the Alderville First Nation: 401_REV_1112_ Alderville FN

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

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

Please use the file names provided in the 'naming convention' file when creating your submissions. It is posted on the Financial Analysis & Accountability Branch located here:

<http://faab.edu.gov.on.ca/CCRevests.htm>.

Components of the Revised Estimates (Mid-Year) Submission

The revised estimates submission is comprised of a title page (certificate), a table of contents and various schedules broken down into four categories as follows:

1. Service Data Schedules
2. Expenditure Schedules
3. Revenue Schedules
4. Supplementary Schedules

Suggested Order of Entry

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

Steps for Completion

Following these 8 steps will allow you to complete your revised estimates submission. The steps are colour coded to allow the user to easily identify the four different schedules (in addition to the cover page) within the EFIS submission.

STEP # 1 – Completion of Certificate (Cover Page)

PURPOSE

The cover page serves to identify the organization. It includes the submission type, the formal first nation name, the applicable fiscal year as well as three data entry fields for date, signature and title.

HOW TO COMPLETE

In EFIS, under "Sections", select "Certificate". Enter information in the date and title field. The date should be entered as Month, Day, Year. The date should be entered as the date that will reflect the actual submission date. If that date is not known it can be left blank and input once the FN determines the date of submission.

The hard-copy of the cover page should include 2 signatures of those who have signing authority for the first nation. Alternatively, a corporate seal can be affixed to the cover page.

HINT: The certificate / cover page must be printed from the active EFIS submission, signed by FNs and sent to the Ministry of Education.

PURPOSE

Schedule 1.1 captures the data elements over 4 pages. The definitions of these data elements can be found in the Ministry of Education Child Care Business Practices Guideline 2012-13 for First Nations and Child Care Transfer Payment Agencies (July 2012), Appendix A, “Data Elements and Definitions”.

The schedule is broken down into four sections:

- 1) Interim Actuals to September 30, 2012 (page 1)
- 2) Projections (October 1, 2012 – March 31, 2013) (page 2)
- 3) Total (Fiscal Period) (page 3)
- 4) Projections (April 1, 2013 – March 31, 2014) (page 4)

HOW TO COMPLETE

In EFIS, under “Sections”, select “Schedule 1.1 – Schedule of Service Data”. This schedule contains 4 pages. The FNs are required to report the required service data elements for the detail codes under which the FN receives a funding allocation.

Page 1 – Interim Actuals to September 30, 2012

On this page, you are required to enter the actual level of service that has been provided by the FN from April 1st to September 30th inclusively.

Example of how to calculate data elements:

A) Average monthly number of children (April – September):

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

B) Total number of children served (April – September):

Consider the following scenario: There are 10 children enrolled at the start of April. Two children move away in May. Three *new* children enrol in June (not those previously reported in April or May). Two of the children who moved away in May return in July. One *new* child enrolls in August (not previously counted in April - July) and no *new* children enrol or leave in September. The total unduplicated cumulative count of children served is 14 as follows:

Month	New Enrolment	Moved	Returned
April	10		
May		2	
June	3		
July			1
August	1		
September	0		
TOTAL	14		

NOTE: This same logic applies to number of families served, number of contracts and number of licensed centres funded. We are attempting to count the total unduplicated cumulative figure.

C) # of FTE (Full-time Equivalency) (April – September)

Enter the full-time equivalency of individuals for the April to September period only. The full-time equivalency of staff is the numerical representation of the time that staff will spend working in comparison to a standard work week. Full-time equivalent is based on a minimum of 35 hours per week but you should use the standard work week applicable to your first nation.

$$\text{Formula} = \frac{\text{\# of hours scheduled to work for each staff}}{\text{\# of hours in standard work week}}$$

Consider the following scenario: You are providing wage subsidy to three staff. They work the following number of hours: Staff # 1 = 40 hours per week, staff # 2 = 20 hours per week and staff # 3 = 45 hours per week. The standard work week for these staff is 40 hours per week.

The total FTE for the 3 staff is 2.50:

$$\text{Staff 1} = 40 \text{ hours worked} / 40 \text{ hour standard work week} = 1.00 \text{ FTE}$$

$$\text{Staff 2} = 20 \text{ hours worked} / 40 \text{ hour standard work week} = 0.50 \text{ FTE}$$

$$\text{Staff 3} = 45 \text{ hours worked} / 40 \text{ hour standard work week} = 1.13 \text{ FTE but FTE can NEVER exceed 1.0 per person; therefore the maximum is 1.0 FTE}$$

Page 2 – Projections (October 1, 2012 – March 31, 2013)

On this page, you are required to enter the projected level of service that is planned to be provided by the FN from October 1st to March 31st inclusively. Please read the following notes carefully on how to complete the section to ensure that data is not double-counted.

Example of how to calculate data elements:

A) Average monthly number of children (October - March):

Refer to the example provided on page 3 and simply change the dates from April – September to October – March.

B) Total number of children served (October - March):

For this period, you are asked to only report new enrolment for the period. Consider the following scenario. You had 14 children enrolled from April to September. In the October to March period you had no new children enrol. You therefore report total number of children served as 0 for the October to March period.

NOTE: This same logic applies to number of families served, number of contracts and number of licensed centres funded. We are attempting to count the total unduplicated cumulative figure.

C) # of FTE (Full-time Equivalency) (October – March)

Refer to the example provided on page 4 above and simply change the dates from April – September to October – March.

Page 3 – Total (Fiscal Period)

There is no data entry required for this page. It is taking the data from the interim actuals to September 30th and adding it to the data from the projections in order to give us a revised projection of the level of service from April 1st to March 31st as follows:

<i>Field Type</i>	<i>Calculation of Total (Fiscal Period)</i>
Avg. monthly #	(Avg. monthly # Apr - Sept) + (Avg. monthly # Oct – Mar) / 2
#	(# Apr – Sep) + (# Oct – Mar*)
FTE	(Apr - Sept FTE based on full year) + (Oct – Mar FTE based on full year) / 2
\$	(\$ Apr - Sep) + (\$ Oct – Mar)

* Ensure that the October to March numbers only represent NET NEW numbers otherwise they will be double-counted.

You should review the numbers reported on this page to ensure that the total numbers reflect what you expected from your data entry in the previous 2 pages.

Page 4 – Projections (April 1, 2013 – March 31, 2014)

This schedule attempts to have the FN project its service target data for the April 1, 2013 to March 31, 2014 year. This schedule is not linked to any entitlement calculations in the 2012-13 Revised Estimates submission and is not being used for funding purposes. The information will be used to help inform future policy decisions and aid during the 2013-14 service contract discussion only.

HINTS PERTAINING TO THE COMPLETION OF THIS SCHEDULE:

- ❖ Total number of children, total number of families, total number of licensed centres funded, total number of contracts = must be entered with 0 decimal places
- ❖ Average monthly number of children served = must be entered with 1 decimal place
- ❖ Number of FTE of staff = must be entered with 2 decimal places
- ❖ Average monthly number of children served should be lower than total number of children served
- ❖ Total number of children served should be higher than total number of families served
- ❖ The totals that appear on page 3 should represent the activity for the entire year

STEP # 3 – Completion of Schedule 2.1 (Staffing – Direct Delivery of Service)

PURPOSE

Schedule 2.1 captures information on the number, full-time equivalency (FTE), salaries and benefits of individuals performing duties under various detail codes. These individuals MUST BE employees of the FN as this schedule only captures staffing under a direct delivery of service model. Include all staffing expenditures even if funded from other sources and not fully subsidized by the ministry.

This schedule is comprised of 4 pages:

- Page 1 = detail codes A370 & A377 (Interim actuals to September 30, 2012)
- Page 2 = detail code A402 (Interim actuals to September 30, 2012)
- Page 3 = detail codes A370 & A377 (Projections from October to March & Total)
- Page 4 = detail code A402 (Projections from October to March & Total)

HOW TO COMPLETE

In EFIS, under “Sections”, select “Schedule 2.1 – Staffing Schedule (Direct Delivery of Service)”. For each of the services directly provided by the FN, complete columns 1 through 7 as applicable on pages 1 to 4.

Pages 1 & 2) Interim Actuals (April – September)

You are required to report the staffing information below based on what actually occurred from April to September.

Schedule is divided into two sections: Program staff and program administration staff

Program Staff is defined as staff necessary to deliver child care such as, teachers, resource teachers, teacher aides, cooks, and bus drivers.

Program Administration Staff include staff such as supervisors, admin staff, and finance clerks.

How to report data in this section of the schedule (April – September):

Consider the following scenario: You have 1 full-time salaried employee who earns \$60,000 a year. You also have 1 part-time hourly person who earns \$18 / hour who works 20 hours per week from April – September, then 30 hours per week from October – March.

	<u>#</u>	<u>FTE</u>	<u>Salaries</u>
Full-time Person	1	1.0	\$30,000
Part-time Person	1	0.57	\$ 9,360

Assuming salaries are the same in each 6 month period

20 hrs * 18/ hr * 26 weeks

20 hrs per week / 35 hrs per week

Under column 1, enter the position title of the individuals.

Under columns 2 and 5, enter the number of individuals. A whole number is required to designate an individual whether he or she is full-time or part-time.

Under columns 3 and 6, enter the full-time equivalency of individuals. For a refresher on how to calculate full-time equivalency, please see page 4 above.

HINT: The FTE reported in columns 3 and 6 respectively should never be greater than the number of individuals reported in columns 2 and 5 respectively. This will create an error message which will need to be cleared before your submission can be promoted to active.

Under columns 4 and 7, enter the salary costs of the individuals. Salaries include the following: payments to all full-time, part-time, temporary, occasional, summer or other employees. Included in this account line are premium pay, overtime pay, vacation pay, and other direct monetary compensation paid to employees.

Under columns 4 and 7 at line 1.30 enter the benefit costs for the individuals reported in that column. This account line includes mandatory Benefits (i.e. CPP, EI, and EHT), benefit plan costs (i.e. ADD, LTD, extended health, dental) as well as other benefits (i.e. WSIB) and maternity leave benefits.

Pages 3 & 4) Projections (October - March)

You are required to report the staffing information based on the staffing that is planned for the period of October – March.

How to report data in this section of the schedule (October – March):

Let's continue to use the example provided above: You still have 1 full-time salaried employee who earns \$60,000 a year. You also have 1 part-time hourly person who earns \$18 / hour and who works 20 hours per week from April - September, then 30 hours per week from October – March.

	#	FTE	Salaries
Full-time Person	0	1.0	\$30,000
Part-time Person	0	0.86	\$14,040

Assuming salaries are the same in each 6 month period

0 is reported as they were already counted in the April - Sept section. This is only **NET NEW** staff.

30 hrs / week
35 hrs / week

30 hours * 26 weeks * \$18 / hr

Bottom Portion of Pages 3 & 4 Total (Fiscal Period)

There is no data entry required for this section. It is taking the data from the interim actuals to September 30th and adding it to the data from the projections in order to give us a revised projection of the level of service from April 1, 2012 to March 31, 2013 as follows:

Field Type	Calculation of Total (Fiscal Period)
#	(# Apr – Sep) + (# Oct – Mar*)
FTE	(Apr – Sep FTE based on full year) + (Oct – Mar FTE based on full year) / 2
\$	(\$ Apr - Sep) + (\$ Oct – Mar)

* Ensure that the October to March numbers only represent NET NEW numbers otherwise they will be double-counted.

You should review the numbers reported on this page to ensure that the total numbers reflect what you expected from your data entry in the top 2 sections.

STEP # 4 – Completion of Schedule 2.3 (Gross Expenditures)

PURPOSE

Schedule 2.3 captures information on gross expenditures for child care programs. Gross expenditures are defined as total expenditures without consideration of Ministry funding, band contributions or other offsetting revenues.

This schedule comprises 11 expenditure categories reported over 2 pages.

HOW TO COMPLETE

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

It is not necessary to report staffing costs on this schedule as salaries and benefits will automatically carry-forward from schedule 2.1.

Enter expenditures in each of the cells giving consideration to the definitions created in a MCYS document called “Standard Expenditures Account Definitions”. Include all expenditures even if funded from other sources and not fully subsidized by the ministry.

Page 1 Upper Portion – Interim Actuals (April - September)

On this section of the page, you are required to enter the actual expenditures incurred by the FN from April 1st to September 30th inclusively.

Page 1 Lower Portion – Projections (October – March)

On this section of the page, you are required to enter the projected expenditures that are planned to be incurred by the FN from October 1st to March 31st. Ensure that you did not include any expenditures that were included on the upper portion of page 1.

Page 2 – Total of Fiscal Period

There is no data entry required for this section. It is taking the data from the interim actuals to September 30th and adding it to the data from the projections in order to give us a revised projection of the level of expenditures from April to March as follows:

<i>Field Type</i>	<i>Calculation of Total (Fiscal Period)</i>
\$	(\$ Apr - Sep) + (\$ Oct – Mar)

* Ensure that the October to March expenditures only represent NET NEW expenditures otherwise they will be double-counted.

You should review the numbers reported on this page to ensure that the total numbers reflect what you expected from your data entry in page 1.

Enter the expenditures using the following guidance:

Salaries & Benefits

Automatic carry-forward from Schedule 2.1

Advertising and Promotion

Costs incurred by the FN for any promotion and publicity and dissemination of information. Included in this expenditure category are:

- Promotional pamphlets, posters, pictures, advertisements, radio and TV announcements, TV or radio scripts, and annual reports.
- Packaging and mailing for promotional purposes, costs of membership drives.
- FN annual meetings, including refreshments, fees paid for a speaker, travel expenses of a speaker, printing and mailing of invitations, and advertising of the meeting.
- FN educational and promotional events and all other promotional and publicity costs
- Nominal awards given to staff members or volunteers, awards for outstanding distinction in the field in which the first nation works.

Building Accommodation

All costs related to the building space or facilities occupied by the FN and the surrounding grounds. Included in this expenditure category are:

- Costs related to owned properties.
- Rental of space used by the FN in rendering service to its clients including administrative buildings, offices and garage facilities (if this rental includes the cost of heat, water, light, property taxes, and other related costs, the entire sum is reported).
- The cost of any of the following, unless the cost of one or more of them is included in the rent: heating, fuel, water, gas, or electricity.

- Building repairs and the cost of materials for such repairs, the cost of maintaining fences and roads on the property and repair or maintenance of furnaces and boilers.
- Janitor supplies, such as soaps, detergents, disinfectants, and supplies for washrooms such as paper towels, toilet paper, soap, light bulbs, etc.
- The cost of window washing, gardening, removing waste, garbage, rubbish - and contracts for cleaning or building maintenance.
- Building equipment and fixtures purchased not exceeding \$1,000 per item (the cost of an item or any components making up the whole item not exceeding \$1,000 in a fiscal year)
- Dry cleaning and laundering of draperies, rugs, furniture, as well as employee protective clothing.
- Repair or maintenance of furniture
- Repair or maintenance of building equipment such as lawn mowers and small equipment used in maintaining the building and grounds.
- All insurance costs for premises, furnishings and equipment (excludes Directors and Officers Liability and Professional Malpractice Insurance which is reported in Miscellaneous and auto insurance for FN owned and leased vehicles which is reported in travel).
- Expenditures incurred for regular ongoing costs related to water testing and maintenance of small water systems. Eligible expenditures include laboratory testing, chemicals, supplies/filters, courier costs, maintenance of water treatment equipment including replacement UV bulbs and training. Costs related to the purchase and installation of systems and equipment are not eligible.

Program Supplies, Equipment & Furnishings

All costs incurred by the FN for the delivery of programs direct to clients. Included in this expenditure category are:

- Program supplies used by staff to carry out programs (i.e. play therapy supplies, testing supplies, equipment to be used in hearing or speech work, where the expenses are not particular to an individual client, but rather for a group of clients.
- The cost of maintenance and repairs of program equipment and furnishings.

NOTE: Program supplies do not include items that become the personal property of a client.

Purchase of Service

Costs incurred by the FN through a purchase of service agreement with an external agency where that agency provides the service, except for those related to administrative functions. These purchase of service arrangements should be reported in rows 1.4 and 2.4.

Travel

Travel costs incurred by volunteers and staff. This expenditure category would include allowances per kilometre for use of personal automobiles; bus, train, taxi or air travel costs; parking fees; costs of repairing and maintaining FN leased or owned vehicles; auto insurance paid by the FN; and other travel related incidental costs including meals, accommodation, etc. Travel costs related to training and conferences are also included.

Office

Costs incurred by the FN in its general administrative operation. Included in this expenditure category are:

- Postage and stationery (excluding amounts used in a promotional campaign, which should be reported in Advertising and Promotion).
- Telephone service costs.

- The cost of telegrams, courier service, transmission of computerized data telexes, and other communication costs.
- Office equipment and furnishings purchases not exceeding \$1,000 (of an item or any component making up the whole item not exceeding \$1,000 in a fiscal year).
- The purchase price of typewriters, dictating machines, calculators, computers and components, communication systems or equipment, office desks and other office furniture, etc. whether as additions or replacements not exceeding \$1,000.
- The cost of cleaning and repairing dictating machines, calculators, computers and components, communication systems or equipment, office desks and furniture, etc., or cost of contracts for such maintenance.

Staff Training

All costs incurred by the FN in the recruitment and education of volunteers, board members and staff. This expenditure category would include training and conference registration expenses, the cost of reference books and periodicals supplied by the FN, other training education and conference expenses incurred by the FN including training and library equipment and all costs related to the recruitment of staff and volunteers (including advertising).

Purchased Professional Services - Client

Costs incurred by the FN in purchasing professional services for clients. Included in this expenditure category is:

- Legal and related worker fees for services rendered to clients.
- Any other client related purchased service (i.e. consultation costs, interpretation and translation costs, psychological assessment and consultation costs, fees for physical or occupational therapy, speech pathology, audiology, dietetic or play therapy services, tutoring costs, additional non-medical service provided to a client, any other client related purchased professional service expense.

HINTS:

- 1) Non-Case/client-related professional services are reported in Purchase of Service - Non client.
- 2) Purchase – professional services (client) should only be used for a purchase of service from an organization that is not your own.

Purchased Professional Services - Non Client

Costs incurred by the FN in purchasing non-client related professional services for which the FN itself does not employ staff. Included in this expenditure category are:

- Fees paid by the FN for administrative or corporate legal work and court costs etc.; auditing the FN books including fees paid to data centres for bookkeeping services; financial administrative program and information systems as well as other management advisory services provided by management consultants.
- The costs of other professional services purchased by the FN on a fee-for-service basis (i.e. bank payroll services, architectural and engineering fees, medical and related consultant fees – non-case/client-related assignments. fees paid to organizations for temporary clerical help and other contract services purchased).

HINTS:

- 1) Salaries for regular bookkeeping services should be reported in account Salaries and Wages if the bookkeeper is an employee of the FN. Services for building maintenance and repairs, or other building upkeep, such as housekeeping should be charged to Building Accommodations. Services related to public relations should be charged to Advertising and Promotion.

- 2) Purchase – professional services (non-client) should only be used for a purchase of service from an organization that is not your own.

Program Costs – Directly Delivery

Costs incurred to subsidize staffing costs for employees of the First Nations.

HINTS: These costs should not be reported on schedule 2.1, staffing schedule.

STEP # 5 – Completion of Schedule 2.4 (Adjusted Gross Expenditures)

PURPOSE

Schedule 2.4 captures information on revenue streams that offset the reported gross expenditures on schedule 2.3 to bring the expenditures to an adjusted gross expenditure basis. Include all revenue amounts if the revenue is being used to offset Ministry funded child care program costs.

HOW TO COMPLETE

In EFIS, under “Sections”, select “Schedule 2.4 – Schedule of Adjusted Gross Expenditures”.

Page 1 – Interim Actuals (April – September 30)

On the upper portion of this page, you are required to enter the actual adjustments to gross expenditures for parent contributions and other offsetting revenues that the FN has received from April 1st to September 30th inclusively.

Page 1 – Projections (October – March)

On middle portion of this page, you are required to enter the projected adjustments to gross expenditures for parent contributions and other offsetting revenues that the FN will receive from October to March. Ensure that you did not include any amounts that were previously included in the upper portion of this page.

Page 1 – Total (Fiscal Period)

There is no data entry required for this section. It is taking the data from the interim actuals to September 30th and adding it to the data from the projections in order to give us a revised projection of the level of adjusted gross expenditures from April to March as follows:

<i>Field Type</i>	<i>Calculation of Total (Fiscal Period)</i>
\$	(\$ Apr - Sep) + (\$ Oct – Mar)

* Ensure that the October to March adjustments or offsetting revenues only represent NET NEW adjustments or offsetting revenues otherwise they will be double-counted.

You should review the numbers reported on this page to ensure that the total numbers reflect what you expected from your data entry in the previous 2 sections.

Complete the schedule with the following guidance:

Parental Contribution

In this row, enter any parental contributions for subsidized child care spaces where the parents are paying some user fees to subsidize the cost of child care. If you do not charge parents any fees than this row will remain blank. Please enter the applicable amounts as negative values.

Parent Full Fee (Directly Operated)

In this row, enter any parental contributions for child care spaces where the parents are paying entirely the cost of the space (i.e. not supported by Ministry funding). Please enter the applicable amounts as negative values.

Other Offsetting Revenue

In these three rows, enter all other offsetting revenues, where applicable. This would include items such as the following:

- contributions from the FN in excess of the legislated provincial cost sharing agreement
- funds received from federal child care initiatives

You are requested to enter the type or source of revenue as well as the amount of the revenue. Please enter the applicable amounts as negative values.

STEP # 6 – Completion of Schedule 3.1 (Entitlement Calculation)

PURPOSE

Schedule 3.1 captures the funding entitlement of the FN. It takes into consideration the level of expenditure and the financial flexibility policy.

This schedule is comprised of 1 page. It calculates the funding entitlement and the bottom is noted as “**For Ministry use only**” which summarizes the operating funding entitlements to the FN for monthly payment purposes. It also has cells open should adjustments be required to the monthly payment amounts.

HOW TO COMPLETE

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

There is no data entry required on this schedule as all the required data comes from other schedules in the submission.

Financial Flexibility

FNs have full financial flexibility between the following detail codes:

- Funds may be transferred between Special Needs Resourcing (A377) and Wage Subsidy (A392).
- Funds may be transferred between Ontario Works – Formal (A402) and Ontario Works – Informal (A403).

HINT: Two copies of Schedule 3.1 must be printed off from the active EFIS submission, signed by FN and sent to the Ministry of Education.

STEP # 7 – Completion of Schedule 4.1 (Purchase of Service – Supported / Notional Staffing)

PURPOSE

Schedule 4.1 captures staffing information on those activities that are not directly delivered by the FN (staffing information for those costs reported at row 1.4 of Schedule 2.3, Purchase of Service).

This schedule is not divided into interim actuals and projections as other schedules are. The layout is simply requesting the projected information for the 2012/13 fiscal year which will include some actual data and some projected data.

HOW TO COMPLETE

In EFIS, under “Sections”, select “Schedule 4.1 – Schedule of Purchase of Service – Supported / Notional Staffing”.

It is separated into 3 sections:

- 1) Detail codes related to wage subsidy
- 2) Detail codes related to wage subsidy and all other services
- 3) Detail codes related to all other services

In the first section, enter the number of operators, FTEs and salaries and benefit costs for all operators that receive wage subsidy from your FN. The total salaries and benefit costs reported in this section should agree to the total costs entered on Schedule 2.3, row 1.4, column 7.

In the second section, enter the number of operators, FTEs and salaries and benefit costs for all other operators who receive other funding in addition to wage subsidy from your FN. The total salaries and benefit cost reported in this section should only include the costs associated with the other funding provided to the operator. It should not include wage subsidy dollars.

In the third section, enter the number of operators, FTEs and salaries and benefit costs for operators not in receipt of wage subsidy. These operators ONLY receive ‘other’ sources of funding from your FN and therefore do not receive wage subsidy from your FN.

NOTE: It is our understanding that it may be difficult to complete section 2. FNs are requested to make every reasonable effort to report this information or make a reasonable estimate based on their knowledge of the organizations that are providing the services. This information is not being used for funding purposes.

STEP # 8 – Review of Submission

PURPOSE

The last 3 schedules in the revised estimates have been created in order to automate some of the review procedures that are performed by financial analysts during the review process. By including them in the submission document set, you can see the analysis and correct any inconsistencies prior to submitting your revised estimates. This will hopefully expedite the review process and reduce the number of queries that you receive.

The schedules are as follows:

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

HOW TO COMPLETE

There is no data entry required in any of these schedules. You are requested to review the information and correct it where required as follows:

1. Error messages, follow-up on any item where “ERROR” is identified in the far right column in order to clear the message.
2. Warning messages, follow-up on any item where “Warning” is identified in the far right column in order to clear the message.
3. Data Analysis & Review, review the values reported for consistency of reporting between detail codes.

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

Reporting

After completing steps # 1 – 8, please hit the “update to latest version” button to ensure that you are using the most recent version of the revised estimates document set. Once that is processed, the data in the submission file should now be complete.

FN’s are required to send TWO original signed copies of the following two documents:

- 1) Cover Page
- 2) Schedule 3.1

These EFIS forms mentioned above are to be printed out from the active EFIS submission of the 2012/13 Revised Estimates. All aforementioned documents are to be sent by November 30th, 2012 to:

Ms. Kristina Sundukovsky
Secretary to the Director
Financial Analysis & Accountability Branch
21st Floor, Mowat Block, 900 Bay Street
Toronto, Ontario
M7A 1L2
Kristina.Sundukovsky@ontario.ca

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

Once a submission is promoted to “active” status, a FN has formally submitted their revised estimates to the Ministry of Education.

Review and Approval of Revised Estimates Submission

Financial analysts from the Financial Analysis & Accountability Branch will review the revised estimates submission once it has been promoted to “active” status. The financial analysts will create a

“FO reviewed” copy of the original submission and process any changes that are required following communications with the Early Learning Division and the FN. Once the file has been reviewed, the FN will receive an e-mail from the financial analysts that the review process is complete.

Assistance with EFIS

For user/navigation assistance on EFIS, contact:

Adriana Mudron Tel: (416) 325-2052 E-mail: Adriana.Mudron@ontario.ca

Stephen Shek Tel: (416) 325-8396 E-mail: Stephen.Shek@ontario.ca

For log in assistance, contact:

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

For data input assistance, contact your financial analyst:

Lisa Bland Tel: (416) 326-0999 E-mail : Lisa.Bland@ontario.ca

Charles Brousseau (416) 325-8584 E-mail : Charles.Brousseau@ontario.ca

Shalini Dharna Tel: (416) 212-8410 E-mail : Shalini.Dharna@ontario.ca

Liza Guerrier Tel : (416) 212-9216 E-mail : Liza.Guerrier@ontario.ca

Paula Hatt Tel: (416) 326-1170 E-mail: Paula.Hatt@ontario.ca

Karyn Morra Tel: (416) 325-2050 E-mail : Karyn.Morra@ontario.ca

Brenda Shaw Tel: (519) 667-2040 E-mail: Brenda.Shaw@ontario.ca

For the most current listing of Financial Analysts and their assigned portfolios, please refer to the Financial Analysis & Accountability Branch website at the following link:

http://faab.edu.gov.on.ca/Contact_Us.htm and then go to Financial Analysts (Child Care).