

Consolidated Municipal Service Managers  
(CMSMs)/District Social Services  
Administration Boards (DSSABs)

Instructions on Completing the 2025  
Financial Statements Submission in EFIS  
2.0

## EFIS Schedules Additions and Removals (from the 2024 Financial Statements Forms)

The following schedules are not applicable in 2025 and have been removed:

- Schedule 1.1B – Contractual Service Targets - ELCC
- Schedule 1.2B – Other Service Targets - ELCC
- Schedule 1.3 – Community Based Capital Projects
- Schedule 1.4 – Prior Year Expenditures
- Schedule 2.3B – Adjusted Gross Expenditures - ELCC
- Schedule 4.7 – One-Time Transitional Grant
- Schedule 5.1, 5.2 – CWELCC Fee Reduction – Service Data and Expenditures
- Schedule 5.9 – CWELCC – Emerging Issues

The following schedules have been added in 2025:

- Schedule 5.1, 5.2 – Cost Based Funding – Service Data and Expenditures
- Schedule 5.9 – ELCC Infrastructure Fund

All other schedules are either renumbered, merged with other schedules or updated to align with the new child care approach in 2025.

For a comprehensive list of what is required, including data elements and definitions, please refer to the *Ontario Child Care and Early Years Funding [Guidelines - Chapter 7: EFIS Reporting Requirements](#)*. Chapter references are also provided for more details including eligibility requirements.

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# Preamble

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## PURPOSE

The Financial Statements submission identifies the level of services provided along with the associated expenditures and revenues generated by the Consolidated Municipal Service Managers (CMSMs) and District Social Service Administration Boards (DSSABs) for the calendar year January 1, 2025 to December 31, 2025.

## REMINDER

Please ensure that you have selected **M2025FIS** file from the home page.

Once the **M2025FIS** application has been selected, please note that **at the start of each new reporting cycle** in EFIS 2.0, a one-time set up process is required prior to commencing your reporting.

1. Under FILE → Select Preferences
2. Select Financial Reporting → Click Setup Members
3. Select “M2025FIS\_Planning\_Main” from the “Database Connection” drop down
4. Click Refresh
5. Towards the bottom of the window, using the drop-down menu, set the “Display Member Label” as: **DEFAULT**
6. Click on Apply and OK

Please note that there are no file-naming requirements for submissions completed in EFIS 2.0. To submit your file, simply promote your “Recipient Working Version” to “Recipient Active Version” status.

## REPORTING IN EFIS 2.0

The Financial Statements Submission is arranged into the following categories:

### 1. Submission Input and Query

**a) Input and Results:** This section includes all the schedules that must be completed to file your submission to the ministry.

**b) Reports:** Selecting a report allows you to print schedules, export data to excel, and save schedules as PDF in a printable format.

**c) Validation Formats:** Validation formats are summarized for each schedule; each cell within a schedule is defined by the allowable inputs for the relevant schedule.

## 2. Submission Management

**a) Version Description and Summary:** This area lists all the different versions of the file and the applicable notes.

**b) Validate and Promote for Approval:** All entered data in the submission is validated and once all errors and warnings are corrected, the file is ready for approval from the modifier's standpoint.

### SUGGESTED ORDER OF ENTRY

It is recommended that the submission is completed in the order in which it appears within the M2025FIS application (i.e., start with Schedule 1.0, Schedule 1.1, 1.2, etc.). **Please also ensure that the "Guideline Adherence Confirmation Schedule" is completed.** Once all the schedules have been finalized and submitted to the ministry, the Recipient Active Version of the following schedules must be printed from the 'Reports' section, signed, and uploaded to the ministry through Transfer Payment Ontario (TPON), please refer to Step #20 - Submission Management for details:

- Certificate, and
- Sign-Off Report

### STEPS FOR COMPLETION

The steps in this guide will help you in completing your Financial Statements submission.

## **STEP # 1: SCHEDULE 1.0 - GENERAL – SERVICE DATA**

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### **PURPOSE**

Schedule 1.0 captures service data to provide a more comprehensive overview of child care service levels. The definitions of these data elements can be found in the [Ontario Child Care and Early Years Funding Guidelines, Chapter 7: EFIS Reporting Requirements, Part 2.A - General – Service Data.](#)

### **HOW TO COMPLETE**

In EFIS 2.0, under SUBMISSION INPUT AND QUERY, expand INPUT AND RESULTS, and then select “Schedule 1.0 – General – Service Data”.

This schedule is to report information regardless of the funding sources.

**\*TIP:** If you are unsure of the validation format of a particular cell in a specific schedule, refer to MY TASK LIST, click on the VALIDATION FORMATS folder and then the schedule, for guidance.

## **STEP # 2: SCHEDULE 1.1 - LP – FLEXIBILITY FUNDING – CONTRACTUAL SERVICE TARGETS**

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### **PURPOSE**

Schedule 1.1 captures the Local Priorities (LP) – Flexibility Funding contractual service targets which were included in your service agreement. The definitions of these service targets can be found in the [Ontario Child Care and Early Years Funding Guidelines, Chapter 7: EFIS Reporting Requirements, Part 2.I – Local Priorities – Flexibility Funding](#).

Schedule 1.1 consists of 4 tabs:

1. Service Targets – As per your 2025 service agreement.
2. Service Data – The actual service data for the calendar year (January 1 to December 31).
3. Reconciliation – This tab provides a comparison between the Service Targets and Service Data tabs for the calendar year.
4. Notes – Comments regarding targets may be entered here.

While the ministry will not impose penalties for contractual service targets not achieved in 2025, CMSMs/DSSABs must continue to track and report service target achievements.

### **HOW TO COMPLETE**

In EFIS 2.0, under SUBMISSION INPUT AND QUERY, expand INPUT AND RESULTS, and then select “Schedule 1.1 - LP – Flexibility Funding – Contractual Service Targets”.

CMSMs and DSSABs are required to report their actual service level for each category listed pertaining to the three contractual service targets, where applicable.

#### **Tab 1 – Service Targets**

There is **no data entry required** on this tab as all the required data will be automatically populated from your 2025 service agreement.

#### **Tab 2 – Service Data (January to December)**

In this tab, CMSMs and DSSABs are required to enter the total level of service (January to December) by age group.

Please note that the data entered in this tab should reflect the service levels supported through Local Priorities Flexibility Funding, including the related required municipal cost share.

Example of how to count average monthly number of children (January – December):

The number of children who received services in January is 50. The number in February was 48, the number in March was 55, the number in April was 54, the number in May was 56, the number in June was 55, the number in July is 58, the number in August is 60, the number in September is 50, the number in October is 52, the number in November is 54, and the number in December is 48. The average monthly number of children reported at the end of December would be 53.3

$[(50+48+55+54+56+55+58+60+50+52+54+48)/12]$  which is an average of the year, January through December.

**\*TIP:** Service data for average monthly number of children are required to be entered with 1 decimal place only.

### **Tab 3 – Reconciliation**

This tab compares the targets as indicated in the service agreement to the total level of service within the calendar year. Funding adjustment for missed targets will not be applicable for 2025.

**\*TIP:** The service levels included in this schedule should be reflective of the level of Local Priorities Flexibility Funding received by the Ministry of Education and your CMSM/DSSAB's related required cost share.

### **Tab 4 – Notes**

Please enter any comments regarding targets in the notes tab.

**\*TIP:** If you are unsure of the validation format of a particular cell in a specific schedule, refer to MY TASK LIST, click on the VALIDATION FORMATS folder and then the schedule, for guidance.

## **STEP # 3: SCHEDULE 1.2 - LP – FLEXIBILITY FUNDING AND SWW – SERVICE DATA**

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### **PURPOSE**

Schedule 1.2 captures service data supported through Local Priorities – Flexibility Funding and Small Water Works (SWW). The definitions can be found in the [Ontario Child Care and Early Years Funding Guidelines, Chapter 7: EFIS Reporting Requirements, Part 2.1 – Local Priorities – Flexibility Funding](#).

Schedule 1.2 consists of 4 tabs:

1. Children Served
2. Other Service Data
3. Fee Subsidy
4. Notes - Comments may be entered here

### **HOW TO COMPLETE**

Under SUBMISSION INPUT AND QUERY, expand INPUT AND RESULTS, and then select “Schedule 1.2 - LP – Flexibility Funding and SWW – Service Data”.

#### **Tab 1 – Children Served**

CMSMs and DSSABs are required to report the number of children served by categories funded through Local Priorities – Flexibility Funding, including the required municipal cost share and any additional municipal contributions used to support that purpose, but excluding children served through Cost-Based Funding.

**\*TIP:** Error messages will result if the number of children served does not exceed the average monthly number of children on Schedule 1.1 for Fee Subsidy, Special Needs Resourcing, Ontario Works – Formal and Informal.

#### **Tab 2 – Other Service Data**

CMSMs and DSSABs are required to report other service data.

#### **Tab 3 – Fee Subsidy**

CMSMs and DSSABs are required to report the average monthly number of children and the number of children receiving fee subsidies, funded through Local Priorities – Flexibility Funding, including the related required municipal cost share and any additional municipal contributions used to support that purpose, as well as Indigenous-led Programs allocations by family income level.

**\*TIP:** The average monthly number of children served are required to be entered with 1 decimal place only. The number of children served is required to be entered with no decimal places.

**Tab 4 – Notes**

Please enter any comments regarding service data in the notes tab.

**\*TIP:** If you are unsure of the validation format of a particular cell in a specific schedule, refer to MY TASK LIST, click on the VALIDATION FORMATS folder and then the schedule, for guidance.

**\*IMPORTANT\*** All error messages must be cleared to promote your submission to active.

## STEP # 4: SCHEDULE 2.3 - LP – FLEXIBILITY FUNDING AND SWW – EXPENDITURES

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### PURPOSE

Schedule 2.3 captures information on the expenditures required to operate the child care program with regards to Local Priorities – Flexibility funding and Local Priorities – Small Water Works funding. The definitions can be found in the [Ontario Child Care and Early Years Funding Guidelines, Chapter 7: EFIS Reporting Requirements, Part 1.C – Local Priorities – Other Funding and Part 1.D Local Priorities – Flexibility Funding](#).

Schedule 2.3 consists of 2 tabs:

1. Expenditures
2. Special Needs Resourcing (SNR) – Details

### HOW TO COMPLETE

Under SUBMISSION INPUT AND QUERY, expand INPUT AND RESULTS, and then select “Schedule 2.3 - LP – Flexibility Funding and SWW - Expenditures”.

For this schedule, the CMSMs and DSSABs must report actual expenditures related to Local Priorities only based on the appropriate categories. The detailed descriptions of each category are outlined in the [Ontario Child Care and Early Years Funding Guideline, Chapter 7: EFIS Reporting Requirements, Part 1.D – Local Priorities – Flexibility Funding](#).

#### Tab 1 – Expenditures

This tab will require input on the actual expenditures which are defined as total expenditures regardless of whether the funding is provided by the ministry or through municipal contributions, net of required parental contributions, where applicable, and any other offsetting revenues.

Required parental contributions are for subsidized child care spaces where the parents are required to pay a portion of the cost, which is determined through income testing. These child care spaces are not 100% subsidized by the CMSM/DSSAB. Please note that the amount required for parental contributions should **never** be zero unless the CMSM or DSSAB only has children that are 100% fully subsidized.

Parental Full Fees (only applicable for directly operated centres) are the amount of parental full fee revenue where the parents are paying the full cost of the space in order for their child

to attend the centre. This amount should **never** be zero unless the CMSM or DSSAB has no parents that pay the full cost of a space. Please ensure parental full fee amounts are included as part of net of required parental contributions.

Other offsetting revenues is defined as revenues from sources external to the CMSM or DSSAB. **Please do not include your legislated provincial/municipal cost sharing requirement or any 100% municipal contributions in excess thereof.**

**\*IMPORTANT\*** Each expenditure should be reported **once** and not be duplicated unless otherwise required for detailed reporting purposes (i.e., SNR breakdown).

### **General Operating**

Enter the actual amount of ongoing costs attributable to child care provided by an eligible licensee such as staff wages and benefits, compliance with Ontario codes and licensing requirements, lease and occupancy costs, utilities, administration, transportation for children, resources, nutrition, supplies, play-based materials and equipment, repairs and maintenance, business transformation expenses and licensed home child care base funding.

Eligible licensee includes CWELCC-enrolled licensees (in respect of non-CWELCC eligible children) and non-CWELCC enrolled licensees exclusively serving non-CWELCC eligible children.

### **Fee Subsidy**

Enter the actual expenditures for Fee Subsidy which are split out by Regular, Camps and Children's Recreation and Ontario Works (Formal and Informal) categories.

Please refer to [Ontario Child Care and Early Years Funding Guidelines, Chapter 3: Local Priorities Guideline, Part 7.5 to 7.7](#) for eligibility requirements.

### **Pay Equity Memorandum of Settlement**

CMSMs/DSSABs are to report the actual expenses related to proxy pay equity pursuant to the 2003 Memorandum of Settlement within this tab, on the line: "Pay Equity" applicable to CWELCC-enrolled licensees (in respect of non-CWELCC eligible children) and non-CWELCC enrolled licensees exclusively serving non-CWELCC eligible children.

### **Special Needs Resourcing**

Enter the actual expenditures from service providers and agencies for eligible costs such as staffing, equipment/resource and capacity building.

Eligible licensees include CWELCC-enrolled licensees and non-CWELCC-enrolled licensees exclusively serving non-CWELCC eligible children. Ineligible licensees may be supported indirectly by CMSM/DSSAB SNR services and supports (such as consultants).

**Capacity Building**

Enter the actual expenditures from eligible licensees to support professional learning and development opportunities.

Eligible licensees include CWELCC-enrolled licensees and non-CWELCC-enrolled licensees exclusively serving non-CWELCC eligible children as well as other licensees (if indirect support).

**Small Water Works (SWW)**

Enter the actual expenditures related to small water systems for licensed child care centres.

Eligible licensees include CWELCC-enrolled licensees and non-CWELCC-enrolled licensees exclusively serving non-CWELCC eligible children.

**Excess Flexibility Funding used for Cost-Based Funding expenditures**

Enter the actual amount of excess flexibility funding used for Cost-Based Funding expenditures and ensure this amount is excluded from Schedule 5.2, to avoid duplication of reporting.

**\*TIP:** A warning will result if the excess flexibility funding used for Cost-Based Funding expenditures exceed the excess flexibility funding available. Report any difference in Schedule 5.2. The excess flexibility funding available is calculated as the Total Funding for Local Priorities – Flexibility Funding less SNR entitlement, SNR recoveries, Capacity Building entitlement, Capacity Building recoveries, general operating, fee subsidies and pay equity expenditures.

**Tab 2 – SNR – Details**

This tab will require input on SNR expenditures reported as direct support (funds provided to licensees) and indirect support (funds managed and spent by the CMSMs/DSSABs). As this detailed reporting is a breakdown of SNR expenditures reported in Tab 1, do not report additional amounts or exclude any amounts compared to Tab 1.

**\*TIP:** The sum of Special Needs Resourcing – Staffing, Special Needs Resourcing – Equipment/Resources and Special Needs Resourcing – Capacity Building in Tab 1 should equal to expenditures reported in Tab 2. If the totals do not equal, an error will be produced in the errors schedule.

**\*IMPORTANT\*** All error messages must be cleared to promote your submission to active.

## **STEP # 5: SCHEDULE 2.4 - LP – PROFESSIONAL LEARNING**

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### **PURPOSE**

Schedule 2.4 captures information on the service data and expenditures with regards to Professional Learning. The definitions of these data elements can be found in the [Ontario Child Care and Early Years Funding Guidelines, Chapter 7: EFIS Reporting Requirements, Part 1.C – Local Priorities – Other Funding and Part 2.F – Local Priorities – Professional Learning.](#)

### **HOW TO COMPLETE**

Under SUBMISSION INPUT AND QUERY, expand INPUT AND RESULTS, and then select “Schedule 2.4 - LP – Professional Learning”.

Schedule 2.4 consists of 2 tabs:

1. Service Data
2. Expenditures

#### **Tab 1 – Service Data**

In this tab, CMSMs/DSSABs are required to report the following data:

- Number of child care staff/providers who participated in professional learning
- Number of EarlyON program staff and supervisors who participated in professional learning
- Number of child care licensees (centre-based and home child care agencies) supported by professional learning
- Number of EarlyON Child and Family Centres supported by professional learning
- Number of individuals participating in mentorship programs
- Number of additional staff who participated in professional learning – Child Care
- Number of additional staff who participated in professional learning – EarlyON

#### **Tab 2 – Expenditures**

In this tab, CMSMs/DSSABs are required to report the following expenditures:

- Total professional learning expenditures – Child Care
- Total professional learning expenditures – EarlyON

**\*IMPORTANT\*** Each expenditure should be reported **once** and must not be duplicated in any other Schedules.

## STEP # 6: SCHEDULE 2.5 - LP – WORKFORCE COMPENSATION

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### PURPOSE

Schedule 2.5 captures service data and expenditures with regards to Workforce Compensation. The definitions of these data elements can be found in the [Ontario Child Care and Early Years Funding Guidelines, Chapter 7: EFIS Reporting Requirements, Part 1.C – Local Priorities – Other Funding and Part 2.E – Local Priorities – Workforce Compensation.](#)

### HOW TO COMPLETE

Under SUBMISSION INPUT AND QUERY, expand INPUT AND RESULTS, and then select “Schedule 2.5 - LP – Workforce Compensation”.

Schedule 2.5 consists of 2 tabs:

1. Service Data
2. Expenditures

#### Tab 1 – Service Data

CMSMs/DSSABs are required to report the following data for CWELCC enrolled licensees (for non-CWELCC eligible children) and non-CWELCC enrolled licensees exclusively serving non-CWELCC eligible children:

- Number of RECE program staff, number of RECE supervisors and number of RECE home child care visitors supported by the wage floor
- Number of RECE program staff, number of RECE supervisors and number of RECE home child care visitors supported by the annual wage increase
- Number of child care centres supported by the wage floor or annual wage increase
- Number of home child care agencies receiving funding for wage floor or annual wage increase
- Number of non-RECE program staff, number of non-RECE supervisors and number of non-RECE home child care visitors supported by the minimum wage offset
- Number of child care centres supported by the minimum wage offset
- Number of home child care agencies receiving funding for minimum wage offset

**\*IMPORTANT\*** Workforce Compensation data for CWELCC enrolled licenses serving children aged 0 to 5 are supported through Cost-Based Funding and should be excluded from this schedule and reported in Schedule 5.1 only.

## Tab 2 – Expenditures

CMSMs/DSSABs are required to report the following expenditures by auspice for CWELCC enrolled licensees (for non-CWELCC eligible children) and non-CWELCC enrolled licensees exclusively serving non-CWELCC eligible children:

- Actual total expenditure on the wage floor paid out to RECE program staff, RECE supervisors and RECE home child care visitors. Each staff category is reported separately.
- Actual total expenditure on the annual wage increase paid out to RECE program staff, RECE supervisors, and RECE home child care visitors. Each staff category is reported separately.
- Actual total expenditure, by staffing category, on benefits paid out to RECE program staff, RECE supervisors and RECE home child care visitors.
- Actual total expenditure on the minimum wage offset paid out to licensees for non-RECE program staff, non-RECE supervisors, and non-RECE home child care visitors. Each staff category is reported separately.
- Actual total expenditure, by staffing category, on benefits paid out to licensees for non-RECE program staff, non-RECE supervisors, and non-RECE home child care visitors.

**\*IMPORTANT\*** Each expenditure should be reported **once** and must not be duplicated in any other Schedules.

**\*IMPORTANT\*** Workforce compensation expenditures for CWELCC-enrolled licensees serving children aged 0 to 5 are supported through Cost-Based Funding and should be excluded from this schedule and reported in Schedule 5.2.

## STEP # 7: SCHEDULE 2.6 - WAGE ENHANCEMENT AND WEG/HCCEG ADMINISTRATION

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### PURPOSE

Schedule 2.6 captures service data and expenditures regarding Wage Enhancement (WEG) and Home Child Care Enhancement Grant (HCCEG) and WEG/HCCEG Administration. The definitions of these data elements can be found in the [Ontario Child Care and Early Years Funding Guidelines, Chapter 7: EFIS Reporting Requirements, Part 1.A – Child Care Administration and Part 1.C, and 2.D – Local Priorities – Wage Enhancement/Home Child Care Enhancement Grant Funding](#).

CMSMs and DSSABs are to report their Wage Enhancement expenditures related to CWELCC enrolled licensees (in respect of non CWELCC eligible children and non-CWELCC enrolled licensees exclusively serving non CWELCC eligible children).

The allocation for WEG/HCCEG in respect of eligible positions serving children aged 6 to 12 will be capped at the notional allocation included in the budget schedule unless the amount reported through the Financial Statements submission exceeds the notional allocation and no additional flexibility remains within Local Priorities – Flexibility Funding. The ministry will adjust entitlements and resulting cash flows based on information reported to the ministry, upon completion of the ministry’s Financial Statements review and reconciliation process. In this case, an updated budget schedule will be required.

**\*IMPORTANT\*** As WEG/HCCEG funding in respect of children aged 0 to 5 (including licensee-level administration costs) has been incorporated into Cost-Based Funding, please **do not include** in this Schedule to avoid duplication of reporting.

**\*IMPORTANT\*** Each expenditure should be reported **once** and must not be duplicated in any other Schedules.

### HOW TO COMPLETE

Under SUBMISSION INPUT AND QUERY, expand INPUT AND RESULTS, and then select “Schedule 2.6 – LP - Wage Enhancement and WEG/HCCEG Administration”.

Schedule 2.6 consists of 4 tabs:

1. Child Care (CC) Centres and Home Visitors
2. Home Child Care Providers
3. Wage Enhancement/Home Child Care Enhancement Grants (WEG/HCCEG) Summary
4. WEG/HCCEG Administration

### Tab 1 – CC Centres and Home Visitors

CMSMs/DSSABs are to report the consolidated total for the following information:

- a. Report the total number of FTEs for centre-based positions (i.e., RECE, Non-RECE and supervisor) and home visitors who received a full Wage Enhancement, along with the requested Wage Enhancement salaries and benefits components.
- b. Report the total number of FTEs for centre-based positions (i.e., RECE, Non-RECE and supervisor) and home visitors who received a partial Wage Enhancement, along with the requested Wage Enhancement salaries and benefits components.

**\*Tip:** An error message will result if Tab 1 is filled out but the number of child care centres receiving WEG is not filled out in Tab 3.

### Tab 2 – Home Child Care Providers

CMSMs/DSSABs are to report the consolidated total for the following information:

- a. Report the total number of Home Child Care providers who received a full HCCEG of \$20 per day, along with the requested HCCEG dollar amount.
- b. Report the total number of Home Child Care providers who received a partial HCCEG of \$10 per day, along with the requested HCCEG dollar amount.

**\*Tip:** An error message will result if Tab 2 is filled out but the number of home child care providers receiving WEG is not filled out in Tab 3.

### Tab 3 – WEG/HCCEG Summary

This tab captures the notional Wage Enhancement allocation (from Schedule 3.0) and the total WEG/HCCEG expenditures incurred in the funding year. The Wage Enhancement entitlement calculated in this tab should agree to Schedule 3.1.

CMSMs/DSSABs are required to report the following information:

- Other expenses – WEG flexibility
  - Once all WEG/HCCEG needs have been met, CMSMs and DSSABs have the flexibility to use any excess WEG/HCCEG funds for Local Priorities – Flexibility Funding expenses. **Note:** Where WEG flexibility is used on expenditures noted above, please report in Schedule 2.6 **only** and **exclude** from Schedule 2.3, to avoid duplication of reporting.
  - **\*Tip:** Where WEG flexibility is exercised, an error message will result if the total WEG expenditures (before exercising WEG flexibility) exceed allocation. Report the other expenses in Schedule 2.3.
  - **\*Tip:** Where WEG funding needs are fully satisfied using notional allocation, but other expenses reported exceeds any excess notional allocation, an error message will result. Report any difference in Schedule 2.3.

- Number of Child Care Centres receiving WEG
- Number of Home Child Care Agencies receiving WEG

**Tab 4 – WEG/HCCEG Administration**

CMSMs/DSSABs must use their 2025 Wage Enhancement Administration funding allocation first before any 2015 carry forward amount can be applied towards 2025 Wage Enhancement Administration expenses. In this tab, CMSMs and DSSABs are required to provide the following data:

**AMOUNT CARRIED FORWARD FROM 2015**

- a. Administration of Wage Enhancement – Ongoing
- b. Administration of Wage Enhancement – One Time
- c. Other Child Care Program Expenses (applicable ONLY to 2015 carry forward amount of Wage Enhancement Administration funding):  
 The ministry is providing CMSMs and DSSABs the flexibility to utilize any unused 2015 Wage Enhancement Administration funding on Child Care Program Operating expenses but **not** Child Care Administration expenses. **\*TIP:** The same flexibility **does not apply** to the 2025 Wage Enhancement Administration funding allocation. CMSMs/DSSABs are to record the amount of 2015 Wage Enhancement Administration used on 2025 Child Care operating expense in this line **only and not in Schedule 2.3.**

**WAGE ENHANCEMENT ADMINISTRATION**

- a. Actual Allocation Provided to Operators
  - CMSMs and DSSABs are required to provide a minimum of 1.4% of their 2025 WEG/HCCEG administration funding allocation to operators to support implementing WEG/HCCEG for eligible staff providing services to children aged 6 to 12 years old.
  - **\*TIP:** An error will result if an amount is provided but no data is reported for the number of child care centres who received wage enhancement administration funding or the number of home child care agencies who received wage enhancement administration funding, and vice versa.
- b. Total Administration Funds Spent (including Actual Allocation Provided to Operators)
- c. Number of Child Care Centres who received Wage Enhancement Administration Funding
- d. Number of Home Child Care Agencies who received Wage Enhancement Administration Funding

**\*IMPORTANT\*** Any unused 2025 Wage Enhancement Administration funding will be recovered by the ministry.

**\*IMPORTANT\*** All error messages must be cleared to promote your submission to active.

## STEP # 8: SCHEDULE 2.7 - TWOMO EXPENDITURES (DSSABs ONLY)

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### PURPOSE

Schedule 2.7 captures the support costs provided to territories without municipal organization (TWOMO). TWOMO only applies to DSSABs without municipal organization, which is a territory outside the geographical area of any municipality or First Nation.

### HOW TO COMPLETE

Under SUBMISSION INPUT AND QUERY, expand INPUT AND RESULTS, and then select “Schedule 2.7 – LP - TWOMO (DSSABs only)”.

This schedule is broken down as follows:

1. Calculation of TWOMO Levy = Total Approved DSSAB Budget less Other Sources of Revenue (Provincial, Federal & Other Funding).

\* The TWOMO share of the municipal levy is determined using the municipal attribution or ‘share’ percentage.

2. Calculation of the Ministry’s Portion of TWOMO Levy = The Total Approved TWOMO Levy (calculated from above) less Non- EDU Related Allocation (By ministry and program).

\*\* The percentage of municipal levy that the child care program allocation represents is used to calculate the MEDU portion of the TWOMO levy.

The ministry acknowledges that your DSSAB’s calculation of TWOMO may differ from the template presented; DSSABs are asked to try and use the ministry template however if problems exist, please contact your Financial Analyst to discuss.

**\*TIP:** TWOMO costs should only include the share of costs funded by the Ministry of Education. For detail codes funded by the Ministry of Children, Community and Social Services (MCCSS), the costs should not be reported in the budget submission but rather reported separately to MCCSS.

## **STEP # 9: SCHEDULE 3.0 - CHILD CARE ALLOCATIONS**

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### **PURPOSE**

Schedule 3.0 captures the following 2025 allocations:

- **Child Care allocation** – This includes Cost-Based Funding (including holdback), Local Priorities Funding, Infrastructure Programs Funding and Administration Funding per the CMSM/DSSAB amended 2025 Schedule D (Budget Schedule) of the Transfer Payment Agreement.
- **Notional allocations** – The ministry will fund 100 per cent of qualifying CMSM and DSSAB Wage Enhancement/HCCEG and Workforce Compensation.

**Note:** Where the CMSM/DSSAB requires additional WEG/HCCEG and/or Workforce Compensation (above the notional WEG/HCCEG and/or Workforce Compensation allocation in the amended 2025 Schedule D (Budget Schedule) of the Transfer Payment Agreement), upon review, the ministry may provide an updated budget schedule and adjust entitlement and resulting cash flows based on the WEG/HCCEG and/or Workforce Compensation expenditures reported through the 2025 Financial Statements submission.

- **Indigenous-led Child Care and Joint Programs allocation** – This funding is provided for projects identified in the approved application by the ministry.

### **HOW TO COMPLETE**

There is **no data entry required** for this schedule as all the required data has been pre-loaded.

Please ensure that your allocation has been loaded correctly by reviewing the schedule under: SUBMISSION INPUT AND QUERY, expand INPUT AND RESULTS, and then select “Schedule 3.0 - Child Care Allocations”.

If there are any discrepancies in Schedule 3.0 in comparison to the amended 2025 Schedule D (Budget Schedule) of your Transfer Payment Agreement, please contact your Financial Analyst.

# STEP # 10: SCHEDULE 3.1 - ENTITLEMENT

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## PURPOSE

Schedule 3.1 captures the funding entitlement for your CMSM or DSSAB. It takes into consideration the level of expenditures, municipal cost sharing requirements, and the financial flexibility policies as set out in the [Ontario Child Care and Early Years Funding Guidelines, Chapter 1: Funding Guideline, Part 2.J – Financial Flexibility and Part 2.K – Municipal Cost Share Requirements](#).

Schedule 3.1 consists of 4 tabs:

1. Entitlement
2. Expenditure Thresholds
3. Transfer Payment
4. Summary of Entitlement

## HOW TO COMPLETE

There is **no data input required** for this schedule. To review the calculation of your entitlement:

Under SUBMISSION INPUT AND QUERY, expand INPUT AND RESULTS, and then select “Schedule 3.1 - Entitlement”.

All data found in this schedule is derived from other schedules within the submission. The 4 tabs in Schedule 3.1 are described below:

<b>Tab 1: Entitlement</b>	This tab calculates the entitlement based on all expenditures reported on Schedules 2.3 to 2.7, 4.1, 4.4, 5.2, 5.8 and 5.9. The various columns are as follows: <ul style="list-style-type: none"><li>• <b>Column 1 – Provincial Contribution:</b> This column lists the allocation amounts as per the service agreement.</li><li>• <b>Column 2 – Minimum Cost Share Requirement:</b> This column outlines the 80/20 and 50/50 minimum cost share requirements.</li><li>• <b>Column 3 – Federal Contribution:</b> This column indicates the total federal funding allocation (ELCC and CWELCC).</li><li>• <b>Column 4 – Total Funding:</b> This column indicates the total funding including cost share as per the service agreement.</li><li>• <b>Column 5 – Expenditures:</b> This column is the total expenditures from Schedule 2.3 to 2.7, 4.1, 4.4, 5.2, 5.8 and 5.9.</li><li>• <b>Columns 6 to 9 – Entitlement Before Flexibility:</b> These columns indicate the entitlement prior to the application of flexibility.</li></ul>
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	<ul style="list-style-type: none"> <li>• <b>Column 10 – Entitlement Before Flexibility:</b> This column is the total of columns 6 to 9 indicating the total entitlement available prior to the application of flexibility.</li> <li>• <b>Column 11 – Cost Share Before Flexibility:</b> This column indicates the 80/20 and 50/50 cost share portion of the entitlement before the application of flexibility.</li> <li>• <b>Column 12 – Pressure or (Surplus):</b> This column indicates the over/(under) spending in each expense category.</li> <li>• <b>Columns 13 &amp; 14 – Application of Flexibility:</b> These columns indicate the use of flexibility.</li> <li>• <b>Column 15 – Application of Flexibility:</b> This column is the total of columns 13 and 14 indicating the total flexibility applied to each expense category.</li> <li>• <b>Column 16 – Cost Share of Flexibility:</b> This column indicates the cost share portion of the entitlement after flexibility is applied.</li> <li>• <b>Column 17 – Entitlement – Carry Forward:</b> This column shows the 2025 Start-up Grants and ELCC Infrastructure Funds carry forward amounts.</li> <li>• <b>Column 18 – Total Entitlement:</b> This column calculates the total entitlement by combining the amounts for entitlement before flexibility (column 10) and application of flexibility (column 15).</li> <li>• <b>Column 19 – CMSMs/DSSABs Contribution:</b> This column is the cost share and municipal contributions related to Schedule 3.1.</li> <li>• <b>Column 20 – Child Care Adjustment/(Recovery):</b> This column indicates the funds that will be recovered by the ministry due to underspending. If there are no recoveries, this column will indicate a \$nil value.</li> </ul>
<p>Note: Missed Target Adjustment - This row will indicate the adjustment for not meeting the contractual service targets set in Schedule 1.1. While there will be no funding adjustments for service targets not achieved in 2025, CMSMs/DSSABs must continue to track service target achievements in their Financial Statements submission to the ministry in EFIS.</p>	
<p><b>Tab 2: Expenditure Thresholds</b></p>	<p>This tab calculates whether the following minimum expenditure requirements have been met:</p> <p><b>Special Needs Resourcing Requirement:</b> The SNR benchmark is 8.5% of the Local Priorities – Flexibility Funding.</p> <p><b>Capacity Building Requirement:</b> The capacity building benchmark is included in the amended 2025 Schedule D (Budget Schedule).</p> <p>Where minimum spending requirements are not met, the ministry will recover all remaining unspent funds.</p>
<p><b>Tab 3: Transfer Payment</b></p>	<p>This tab specifies the entitlement per category and ministry adjustments for Cost-Based Funding/Administration and Local Priorities. This tab is for ministry use only.</p>
<p><b>Tab 4: Summary of Entitlement</b></p>	<p>This tab summarizes the following amounts:</p> <ul style="list-style-type: none"> <li>• Total Entitlement</li> <li>• Child Care Adjustment / (Recovery)</li> <li>• Recovery of 2023 Start-up Grants</li> <li>• Recovery of 2024 Start-up Grants</li> </ul>

## **STEP # 11: SCHEDULE 4.0 - MITIGATION FUNDING**

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### **PURPOSE**

Schedule 4.0 captures information relating to the mitigation funding received by CMSMs/DSSABs who experienced a reduction in their 2013 allocations due to the new funding formula framework.

The schedule applies additional municipal contributions above the CMSM or DSSAB's 2025 minimum cost sharing requirements and applies the amount against the balance of the mitigation funding received.

### **HOW TO COMPLETE**

Schedule 4.0 is pre-populated from information derived from other schedules within the application. There is no data input required.

To review the calculation of your mitigation funding:

Under SUBMISSION INPUT AND QUERY, expand INPUT AND RESULTS, and then select "Schedule 4.0 - Mitigation".

## STEP # 12: SCHEDULE 4.1 - INDIGENOUS-LED CHILD CARE AND JOINT PROGRAMS

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### PURPOSE

Schedule 4.1 captures service data and expenditures related to the Indigenous-led Programs funding. The definitions of these data elements can be found in the [Ontario Child Care and Early Years Funding Guidelines, Chapter 7: EFIS Reporting Requirements, Part 1.E – Indigenous-Led Child Care Programs and Part 2.J – Indigenous-Led Child Care Programs](#).

### HOW TO COMPLETE

Under SUBMISSION INPUT AND QUERY, expand INPUT AND RESULTS, and then select “Schedule 4.1 - Indigenous-led Child Care and Joint Programs”.

Schedule 4.1 consists of 4 tabs:

1. Child Care (CC) Programs – Service Data
2. Child Care (CC) Programs – Expenditures
3. Joint Programs – Service Data
4. Joint Programs – Expenditures

#### Tab 1 and 3 – Service Data

In these tabs, the CMSMs/DSSABs are required to report on the following data for each individual project by distinct program categories (Note: for approved Indigenous-led joint child care and EarlyON Child and Family programs, please report the service data related to child care only):

- Number of children served
- Average monthly number of children served – Fee Subsidy by age group

#### Tab 2 and 4 – Expenditures

In these tabs, the CMSMs/DSSABs are required to report on the following expenditures for each individual project by distinct program categories (Note: for approved Indigenous-led joint child care and EarlyON Child and Family programs, please report expenditures related to entire project):

- On-going operating expenses (net of offsetting revenues)
- Administration expenses (net of offsetting revenues) – Up to 10 per cent of the Indigenous-led Programs operating allocation

Flexibility may be exercised by CMSMs and DSSABs and is only permitted within each of the categories (i.e., child care programs; joint programs) where more than one project in the category has been approved by the ministry. There is **no flexibility** in funding allocation **between** these program categories of Indigenous-led programs.

**\*IMPORTANT\*** Any unused 2025 Indigenous-led Programs funding will be recovered by the ministry.

**\*IMPORTANT\*** Each expenditure should be reported once and must not be duplicated in any other Schedules.

## **STEP # 13: SCHEDULE 4.4 - CHILD CARE ADMINISTRATION**

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### **PURPOSE**

Schedule 4.4 captures information on the child care administrative expenditures, number of staff, full-time equivalency (FTE), and salaries and benefits of positions that support the administration costs associated child care funding, including cost-based funding and all funding initiatives under local priorities.

This schedule is where CMSMs and DSSABs are to include staffing charge backs from central departments (e.g., IT, HR, Finance, etc.). Where possible, the number of staff and FTE for these charge back costs should be provided in this schedule.

**\*IMPORTANT\*** Do not include any staffing expenditures related to Wage Enhancement that are funded through the Local Priorities - Wage Enhancement/Home Child Care Enhancement Grant (WEG/HCCGE), Local Priorities – Workforce Compensation or WEG/HCCGE Administration allocations.

### **HOW TO COMPLETE**

Under SUBMISSION INPUT AND QUERY, expand INPUT AND RESULTS, and then select “Schedule 4.4 - Child Care Administration”.

In deciding if the staffing should be reported on Schedule 4.4, ask the following question: “Would the position still exist if the directly delivered child care program closed?” If the position would continue to exist, report the position on Schedule 4.4.

Please enter the positions description (title), number of staff, number of FTEs, salaries, and total benefits expenditure based on the actuals from January to December.

**\*TIP:** When entering the number of staff, a whole number is required to designate an individual whether he/she is full-time or part-time.

**\*TIP:** Do **not include** the benefits portion in the salaries column. Benefits should be reported in aggregate in the “Benefits” column.

- When entering the total benefit costs for the individuals reported, this line should include employer contribution for pension (including CPP), employment insurance, workers’ compensation (WSIB Insurance), employee benefit plans, and other legal requirements of the employer.

**\*TIP:** An error message will result if the FTE of staff reported exceeds the number of staff that has been entered.

**\*IMPORTANT\*** All error messages must be cleared to promote your submission to active.

**\*IMPORTANT\*** Each expenditure should be reported **once** and must not be duplicated in any other Schedules.

## **STEP # 14: SCHEDULE 5.1 - COST-BASED FUNDING – SERVICE DATA**

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### **PURPOSE**

Schedule 5.1 captures service data regarding Cost-Based Funding. The definitions of these data elements can be found in the [Ontario Child Care and Early Years Funding Guidelines, Chapter 7: EFIS Reporting Requirements, Part 2.C - Cost-Based Funding – Service Data.](#)

### **HOW TO COMPLETE**

Under SUBMISSION INPUT AND QUERY, expand INPUT AND RESULTS, and then select “Schedule 5.1 – Cost-Based Funding – Service Data”.

Schedule 5.1 consists of 3 tabs:

1. By Auspice
2. Children Served
3. Workforce Compensation

#### **Tab 1 – By Auspice**

CMSMs/DSSABs are required to report the following data by auspice:

- Number of Child Care Centres supported with Cost-Based Funding
- Number of Home Child Care Agencies supported with Cost-Based Funding
- Number of Home Child Care Active Homes supported with Cost-Based Funding
- Number of Licensed Child Care Spaces supported with Cost-Based Funding

#### **Tab 2 – Children Served**

Please report the number of children with special needs supported through Cost-Based Funding.

#### **Tab 3 – Workforce Compensation**

CMSMs/DSSABs are required to report the following data for CWELCC-enrolled licensees (in respect of CWELCC-eligible children):

- Number of RECE program staff, number of RECE supervisors and number of RECE home child care visitors supported by the wage floor
- Number of RECE program staff, number of RECE supervisors and number of RECE home child care visitors supported by the annual wage increase

**\*IMPORTANT\*** Data for CWELCC-enrolled licensees (for non-CWELCC-eligible children) and non-CWELCC-enrolled licensees exclusively serving non-CWELCC eligible children should be excluded from this schedule and reported in Schedule 2.5 only.

# STEP # 15: SCHEDULE 5.2 - COST-BASED FUNDING – EXPENDITURES

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## PURPOSE

Schedule 5.2 captures financial information regarding Cost-Based Funding. The definitions of these data elements can be found in the [Ontario Child Care and Early Years Funding Guidelines, Chapter 7: EFIS Reporting Requirements, Part 1.B - Cost-Based Funding – Expenditures.](#)

## HOW TO COMPLETE

Under SUBMISSION INPUT AND QUERY, expand INPUT AND RESULTS, and then select “Schedule 5.2 – Cost-Based Funding – Expenditures”.

Schedule 5.2 consists of 2 tabs:

1. Cost-Based Funding
2. CBF – Detailed Reporting

### Tab 1 – Cost-Based Funding

This tab will require input for the following data elements in order to calculate final entitlement for CMSMs/DSSABs under Cost-Based Funding:

- Actual Program Costs
  - **\*IMPORTANT\*** - These expenditures are net of any costs funded by another public source or reimbursed by another source. Include actual expenditures supported by provincial and municipal cost share funding.
  - **Do not include** costs supported through Local Priorities – Flexibility Funding. Those costs should be reported in Schedule 2.3 on the “Excess Flexibility Funding used for Cost-Based Funding expenditures” line and excluded from this schedule, in order to avoid duplication of reporting.
- Actual Amount in Lieu of Profit/Surplus
- Actual Base Fee Revenue Offset
- One-Time Unexpected Costs Expenditures (within Cost-Based Funding)
  - These costs should be reported separately and not duplicated or included in the Actual Cost-Based Funding expenditures.
- Direct Engagement to Report on Compliance Expenditure
  - These costs should be reported separately and not duplicated or included in the Actual Cost-Based Funding expenditures.

The ministry adjustment – contingency holdback line is reserved for ministry input upon review of the contingency holdback request, where applicable. The ministry also reserves the right to recover any unspent contingency holdback funds upon review of the Financial Statements submission. Please refer to Entitlement tab of Schedule 3.1 for the Contingency Holdback on Cost-Based Funding Allocation amount.

**\*IMPORTANT\*** Each expenditure should be reported **once** and must not be duplicated in any other Schedules.

### **Tab 2 – CBF – Detailed Reporting**

This tab will require input for the following data elements which will provide additional information on the financial allocations and expenditures under Cost-Based Funding and is for informational purposes only (i.e. does not affect entitlement):

- Aggregated Program Expenditures for Licensees – sum of:
  - Eligible Centre-Based Program Costs: Program Staffing, Supervisor, Accommodations and Operations
  - Eligible Home Agency Program Costs: Provider Compensation, Visitor Compensation, Agency Operations

Note: Expenditures must be reported prior to applying the calculation that determines Actual Program Cost as the lesser of the total sum of all eligible costs or the Program Cost Allocation, and would generally align with the total aggregated, line-by-line costs reported in the *Standardized Financial Reports* at the licence-level.

Additionally, report expenditures before making adjustments for the Actual Base Fee Revenue Offset. Ensure that Actual Amount in Lieu of Profit/Surplus is not included in these expenditures.

- Aggregated Special Needs Resourcing Expenditures
  - Ensure these expenditures are also included in the Aggregated Program Expenditures for Licensees

Note: Aggregated Special Needs Resourcing Expenditures must be reported prior to applying the calculation that determines Actual Program Cost as the lesser of the total sum of all eligible costs or the Program Cost Allocation, and would generally align with the total aggregated, line-by-line costs reported in the *Standardized Financial Reports* at the licence-level.

- Growth Top-Up Allocation
- Legacy Top-Up Allocation (applicable to 2025 only)

# STEP # 16: SCHEDULE 5.7 - START-UP GRANTS – SERVICE DATA

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## PURPOSE

Schedule 5.7 captures service data regarding Start-up Grants. The definitions of these data elements can be found in the [Ontario Child Care and Early Years Funding Guidelines, Chapter 7: EFIS Reporting Requirements, Part 2.K – Infrastructure Programs.](#)

Schedule 5.7 consists of 3 tabs:

1. 2025 Funding
2. 2024 Funding
3. 2023 Funding

## HOW TO COMPLETE

Under SUBMISSION INPUT AND QUERY, expand INPUT AND RESULTS, and then select “Schedule 5.7 - Start-Up Grants – Service Data”.

CMSMs/DSSABs are required to report the following data respective to the funding year:

- Number of net new licensed child care spaces supported with start-up grants broken down by auspice (that is, for-profit, not-for-profit)
- Number of net new licensed child care spaces supported with start-up grants by type of setting (that is, child care centre, home child care)
- Number of net new licensed child care spaces supported with start-up grants by age group (that is, infant, toddler, preschool, family age grouping)

**\*IMPORTANT\*** Licensed home child care spaces created by for-profit home child care agencies should be reported as for-profit. This is consistent with auspice reporting in EFIS.

The classification to account all LHCC spaces as not-for-profit applies only for the purpose of auspice ratio determination and does not extend to EFIS reporting at Financial Statements.

**\*IMPORTANT\*** The data is defined as the number of net new child care spaces that were created, as per fully executed service agreements with CWELCC-enrolled child care licensees, supported through Start-up Grant funded space creation projects completed by December 31.

Start-up Grant funded space creation projects should include projects both fully and partially funded by Start-up Grants. The net new child care spaces should only be reported in the calendar year that the project was completed.

**\*TIP:** Error messages will result if the number of net new licensed child care spaces supported with start-up grants do not equal by auspice, setting and age for each respective funding year.

**\*TIP:** An error message will result if the number of net new licensed spaces supported with 2025 start-up grants is reported but there is no data entered in Schedule 5.8 – 2025 funding commitments completed in 2025 or vice versa.

**\*TIP:** An error message will result if the number of net new licensed spaces supported with 2024 start-up grants is reported but there is no data entered in Schedule 5.8 – 2024 funding commitments completed in 2025 or vice versa.

**\*TIP:** An error message will result if the number of net new licensed spaces supported with 2023 start-up grants is reported but there is no data entered in Schedule 5.8 – 2023 funding commitments completed in 2025 or vice versa.

**\*IMPORTANT\*** All error messages must be cleared to promote your submission to active.

# STEP # 17: SCHEDULE 5.8 - START-UP GRANTS – EXPENDITURES

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## PURPOSE

Schedule 5.8 captures information on the expenditures with regards to Start-up Grants. The definitions of these data elements can be found in the [Ontario Child Care and Early Years Funding Guidelines, Chapter 7: EFIS Reporting Requirements, Part 1.F – Infrastructure Programs.](#)

Schedule 5.8 consists of 3 tabs:

1. 2025 Funding
2. 2024 Funding
3. 2023 Funding

## HOW TO COMPLETE

Under SUBMISSION INPUT AND QUERY, expand INPUT AND RESULTS, and then select “Schedule 5.8 - Start-Up Grants – Expenditures”.

**\*IMPORTANT\*** Each expenditure should be reported **once** and must not be duplicated in any other Schedules. Expenditures must NOT be reported as cumulative. Please reach out to your ministry financial analyst should you have any reporting questions.

### Tab 1 – 2025 Funding

In this tab, CMSMs/DSSABs are required to report the following data by auspice (i.e., for-profit, not-for-profit) and by type of setting (i.e., centre based, home based):

- Funding commitments entered in 2025
- Disbursements made on 2025 commitments
- Funding commitments completed in 2025 (that is, fully completed projects)
- Funding committed but not paid to applicants by December 31 of the year when the project was supposed to complete (amount to be returned to the ministry)
- Funding recovered on current year commitments from applicants who withdrew from CWELCC, ceased operations, or used funds on ineligible expenses (amount to be returned to the ministry)

**\*TIP:** Funding commitments entered in 2025 cannot exceed 2025 Start-up grant allocation, disbursements made on 2025 commitments cannot exceed funding commitments entered in 2025, and 2025 funding commitments carry forward to 2026 cannot be a negative amount; otherwise, errors will be produced in the error schedule.

### Tab 2 – 2024 Funding

In this tab, CMSMs/DSSABs are required to report the following data by auspice (i.e., for-profit, not-for-profit) and by type of setting (i.e., centre based, home based):

- Disbursements made in 2025 on 2024 commitments
- 2024 funding commitments completed in 2025 (that is, fully completed projects)
- Funding committed but not paid to applicants by December 31 of the year when the project was supposed to complete (amount to be returned to the ministry)
- Funding recovered on 2024 commitments from applicants who withdrew from CWELCC, ceased operations, or used funds on ineligible expenses (amount to be returned to the ministry)

**\*TIP:** 2024 funding commitments carry forward to 2026 cannot be a negative amount; otherwise, an error will be produced in the error schedule.

### Tab 3 – 2023 Funding

In this tab, CMSMs/DSSABs are required to report the following data by auspice (i.e., for-profit, not-for-profit) and by type of setting (i.e., centre based, home based):

- Disbursements made in 2025 on 2023 commitments
- 2023 funding commitments completed in 2025 (that is, fully completed projects)
- Funding committed but not paid to applicants by December 31 of the year when the project was supposed to complete (amount to be returned to the ministry)
- Funding recovered on 2023 commitments from applicants who withdrew from CWELCC, ceased operations, or used funds on ineligible expenses (amount to be returned to the ministry)
  - **\*TIP: Do not include** amounts previously reported in M2023FIS and/or M2024FIS. Amount reported should not be cumulative to avoid duplication in reporting.

**\*TIP:** The difference between 2023 funding commitments carry forward from M2024FIS and projects completed in 2025 must equal to 2023 funds committed but unpaid by December 31 of the calendar year when project was supposed to be completed; otherwise, an error will be produced in the error schedule.

**\*IMPORTANT\*** All error messages must be cleared in order to promote your submission to active.

## **STEP # 18: SCHEDULE 5.9 - ELCC INFRASTRUCTURE FUND**

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### **PURPOSE**

Schedule 5.9 captures service data and expenditures with regards to ELCC Infrastructure Fund. The definitions of these data elements can be found in the [Ontario Child Care and Early Years Funding Guidelines, Chapter 7: EFIS Reporting Requirements, Part 1.F and 2.K – Infrastructure Programs.](#)

### **HOW TO COMPLETE**

Under SUBMISSION INPUT AND QUERY, expand INPUT AND RESULTS, and then select “Schedule 5.9 - ELCC Infrastructure Fund”.

CMSMs/DSSABs are required to report the following data for each project:

- Name of Project
- Location by postal code
- Funding commitments entered into during the year
- Disbursements made on commitments
- Funding commitments completed during the year (that is, fully completed projects)
- Funding committed but not paid to applicants by December 31 of the calendar year when the project was supposed to be completed (amount to be returned to the ministry)
- Funding recovered on commitments from applicants who withdrew from CWELCC, ceased operations, or used funds on ineligible expenses (amount to be returned to the ministry)
- Number of net new licensed child care spaces supported with ELCC Infrastructure Funding broken down by age group (infant, toddler, preschool, family age grouping)

ELCC Infrastructure Funding space creation projects should include projects both fully and partially funded by ELCC Infrastructure Funding. The number of net new child care spaces should only be reported in the calendar year that the project was completed.

**\*TIP:** Funding commitments entered in 2025 cannot exceed 2025 ELCC Infrastructure Fund allocation, disbursements made on 2025 commitments cannot exceed funding commitments entered in 2025, and 2025 funding commitments carry forward to 2026 cannot be a negative amount; otherwise, errors will be produced in the error schedule.

**\*TIP:** An error message will result if the number of net new licensed child care spaces supported with 2025 ELCC Infrastructure Funds is reported but there is no data entered in funding commitments completed in 2025 or vice versa.

**\*IMPORTANT\*** Each expenditure should be reported once and must not be duplicated in any other Schedules.

**\*IMPORTANT\*** All error messages must be cleared in order to promote your submission to active.

## STEP # 19: REVIEW OF SUBMISSION

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### PURPOSE

The last three schedules of the Financial Statements Submission have been created in order for CMSMs and DSSABs to have the ability to identify and correct any inconsistencies prior to activating the submission.

The schedules are as follows:

1. Guideline Adherence Certificate
2. Warnings
3. Errors

### HOW TO COMPLETE

Under SUBMISSION INPUT AND QUERY, expand INPUT AND RESULTS, select the appropriate schedule as listed below.

You are requested to review and update (if required) the information in the three schedules where necessary:

1. **Guideline Adherence Certificate:** Please read the warning on guideline adherence and confirm whether your submission is in compliance by selecting “YES” or “NO”. A selection must be made to promote your file to active status.
2. **Warnings:** Follow-up on all items where “YES” cells are highlighted in red and provide an explanation in order to promote the file to active.
3. **Errors:** If there is a “YES” cell highlighted in red at the top, there is an error that must be cleared in the submission. Please identify the error listed in this schedule and correct the error by referring to the specific schedule. A definition of the error is provided in the description column.

**\*IMPORTANT\*** Your submission cannot be promoted to “active” status until all **ERROR** messages have been addressed and cleared.

## STEP # 20: SUBMISSION MANAGEMENT

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### PURPOSE

The Submission Management area allows the Modifier to validate the Recipient Working Version and promote it for approval. It also allows the Approver to sign-off on and electronically send the submission as Recipient Active Version to the Ministry.

### HOW TO COMPLETE (MODIFIER ROLE)

Under “Submission Management”, expand the folder. The folder will expand and reveal 2 task boxes:

- 1. Version Description and Summary:** This area allows you to manage the various versions of the file. Ensure the correct data is populated into the “Recipient Working Version” as this will be the file submitted to the Ministry.
- 2. Validate and Promote for Approval:** The process to validate and promote submission for approval is as follows:
  - Click on the file name under the header: “Planning Unit”
  - Click on “Actions”
  - Select “Validate”; if the sub-status column shows “Invalid Data”, you must click “Invalid Data” and correct the listed errors. If the sub-status column shows “Validated”, proceed to the next step.
  - **Note:** Please ensure the file is highlighted by selecting it under “Planning Unit”
  - Click on “Actions”
  - Click on “Change Status” and select “Promote”
  - Click on “Ok”
  - The submission is promoted and flagged for the Approver. The file is now read-only for the Modifier.
  - The Approver will then log into EFIS, review, and change the status to “Approve” in order to submit the EFIS file to the Ministry.

### HOW TO COMPLETE (APPROVER ROLE)

Once a submission has been promoted for approval by the Modifier, the Modifier no longer has write access to the Working Version and the next user in line is the Approver. The Approver is responsible for reviewing the submission and deciding how to proceed with it. The Approver has two choices: (1) running the sign-off process on the submission or (2) rejecting the submission which will be returned to the Modifier. Once approved, the data is automatically copied from the Recipient Working Version to the Recipient Active Version as well as the FA Working Version.

Under “Submission Management”, expand the folder. The folder will expand and reveal 3 task boxes:

1. **Version Description and Summary:** This area allows shows the various versions of the file. Ensure the “Recipient Active Version” has been activated and submitted to the Ministry once approver signs off in the “**Recipient Approver Sign – Off**” Schedule.
2. **Recipient Approver Sign-Off:** The steps to approve and sign-off on the submission is as follows:
  - Under Submission Management → click Recipient Approver Sign-Off
  - Within the form, click the dropdown beside “**Are you sure you want to sign-off the current submission?**” → select “**Yes**” then click the Save icon.

The status of the Submission will be changed to Active and the Activation date will be updated.

3. **Reject Submission:** If the Approver decides that the submission is not satisfactory and not ready for further sign-off, the approver can reject and return the submission to the Modifier. The steps to reject the submission are as follows:
  - Under Submission Management → Reject Submission
  - Once the Recipient name under Planning Unit is selected, select **Actions** → **Change Status**
  - The Change Status screen will pop-up, select **Reject** from the **Select Action** dropdown list, and select **<Automatic>** from the **Select Next Owner** dropdown list. Enter comments if required, then select **OK**

The Approvals status will change to Not Signed off. The Owner will revert back to the Modifier and Recipient Working version of the submission will no longer be read-only and changes can be made.

# REPORTING

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After completing the steps in Step #20 - Submission Management, the CMSM or DSSAB has formally submitted its 2025 Financial Statements EFIS 2.0 file to the Ministry of Education (i.e., Recipient Active Version).

CMSMs and DSSABs are required to submit the following REPORTS (scanned copy) of their **Recipient Active Version** of the 2025 Financial Statements EFIS 2.0 submission:

- Signed Certificate; and
- Signed Sign-Off Report.

Please select REPORTS in EFIS 2.0 to print out the pages above and have 2 members of your CMSM or DSSAB who have signing authority to sign the reports. Alternatively, a corporate seal can be affixed to these reports.

To support our burden reduction efforts, supporting materials should be uploaded to the ministry through a feature that has been introduced in the TPON portal. Please refer to the instructions on uploading documents to TPON that has been provided as part of this financial reporting package.

DSSABs are also required to submit the following documentation to support the Territory Without Municipal Organization (TWOMO) allocation:

- Approved 2025 DSSAB budget (not applicable for CMSMs); and
- Levy Apportionment details (not applicable for CMSMs)

Please upload these documentation to the ministry through TPON.

## ASSISTANCE WITH EFIS

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For **user/navigation assistance** on EFIS 2.0, please contact:

EFIS Technical Support

E-mail: [efis.support@ontario.ca](mailto:efis.support@ontario.ca)

Include detailed description of your issue and any screen shots. Scheduled calls are available upon request.

For **user, upload, and/or navigation assistance** on TPON, please contact:

Toll-free: 1-855-216-3090

TTY: (416) 325-3408

Toll-free TTY: 1-800-268-7095

E-mail: [TPONCC@Ontario.ca](mailto:TPONCC@Ontario.ca)

Please include the following details for quicker service via email:

- the name of the program you are interested in
- your case or file number
- the name of your organization

For **data input assistance**, please contact your Financial Analyst:

Financial Analyst	Telephone #	E-mail Address
Agnes Chan	416-270-5846	<a href="mailto:Agnes.Chan2@ontario.ca">Agnes.Chan2@ontario.ca</a>
Cynthia Chen	416-564-5072	<a href="mailto:Cynthia.Chen@ontario.ca">Cynthia.Chen@ontario.ca</a>
Jonathan Hodge	416-268-8135	<a href="mailto:Jonathan.Hodge@ontario.ca">Jonathan.Hodge@ontario.ca</a>
Fatema Tasfia	647-983-2374	<a href="mailto:Fatema.Tasfia@ontario.ca">Fatema.Tasfia@ontario.ca</a>