

PROVINCE OF BRITISH COLUMBIA

\$10 A DAY CHILDCAREBC CENTRES

POLICY AND PROCEDURES MANUAL

2023 EXPANSION



CONTENTS

- Introduction 3
- Operating a \$10 a Day ChildCareBC Centre 3
 - The \$10 a Day ChildCareBC Centre Community..... 3
 - What are the Obligations of a \$10 a Day ChildCareBC Centre? 4
- Operational Funding 5
 - Eligible Expenses Model 5
 - Funding Not-For-Profit Providers..... 5
 - Funding Home-Based Providers..... 6
 - Funding for Corporations, Partnerships, and Sole Proprietors (Not Home-Based)..... 6
 - Direct Deposit..... 7
 - Requests for Additional Funding 7
- Closure Policy 8
- Overpayments and Unearned Revenue 9
- Surplus Funding 10
- Reporting..... 11
 - Monthly Reporting 11
 - Adjustments Based on Reported Enrolments 11
- Parent Fees..... 12
- The Affordable Child Care Benefit (ACCB)..... 12
- ECE Wage Enhancement (ECE-WE) 12
- Helpful Links 13
- Key Contact 13
- Appendix A 14
 - Eligible Expenses 14

INTRODUCTION

ChildCareBC outlines the Province’s long-term plan to build a future where families have access to affordable, inclusive, quality child care whenever and wherever they need it. In order to improve affordability for families through a \$10 a day approach to child care, the Province, through the Ministry of Education and Child Care (the Ministry), and in alignment with the terms of the Canada-British Columbia Canada-Wide Early Learning and Child Care Agreement (CW-ELCC), is again expanding the \$10 a Day ChildCareBC program. Building on the existing 12,700 \$10 a Day spaces, these new sites allow government the opportunity to engage with experienced child care providers and work together to make affordable child care a core service for B.C. families.

Becoming a \$10 a Day ChildCareBC Centre is an opportunity for child care providers to contribute their knowledge and expertise to the development of inclusive, high-quality, and affordable child care in B.C. New \$10 a Day ChildCareBC Centres will be approved to join the program under 24-month funding agreements. Licensed child care providers who meet the eligibility criteria set out in this guide are invited to apply to become a \$10 a Day ChildCareBC Centre. Successful applicants will receive individualized operational funding based on declared, verifiable, and eligible operating expenses outlined in the application, minus a parent fee of \$10 per day per child to be collected by the centre from the families of children in their care.

Sincerely,

The \$10 a Day ChildCareBC Team
Ministry of Education and Child Care

OPERATING A \$10 A DAY CHILDCAREBC CENTRE

THE \$10 A DAY CHILDCAREBC CENTRE COMMUNITY

Under the Canada-Wide Early Learning and Child Care Agreement (CW-ELCC), the total number of \$10 a Day ChildCareBC spaces expanded to more than 12,700 by early 2023 – there are now more than 260 \$10 a Day ChildCareBC Centres across the province. You are part of this growing community of child care providers testing a funding model for the future of child care in B.C.

The Ministry will continue to communicate with each Centre individually to ensure you have the information and support you need to be successful. The Ministry also encourages \$10 a Day Centres to communicate with each other, share learnings, best practices, and support peer-to-peer collaboration. To support this, the Ministry has set up the following forums:

- \$10 a Day ChildCareBC Centres SharePoint:
<https://mcf.sp.gov.bc.ca/sites/CFDPrograms/UCCPT2021/SitePages/Home.aspx>
- Direct Support email: 10aDayCentres@gov.bc.ca

WHAT ARE THE OBLIGATIONS OF A \$10 A DAY CHILDCAREBC CENTRE?

For the term of the \$10 a Day ChildCareBC Centre Funding Agreement, the operator of the \$10 a Day Centre must:

- **Abide by the terms and conditions** of the Funding Agreement;
- Continue to meet all requirements to **maintain a child care facility license in good standing** under the Child Care Licensing Regulation and the *Community Care and Assisted Living Act*;
- **Reduce parent fees** to a maximum of \$200 per month, per child for full-time monthly enrolment for regular hours, exclusive of fees charged for extended hours and/or additional program/extracurricular activities;
- Complete the **Monthly \$10 a Day ChildCareBC Centre Report** by the end of the following month (e.g., May's report must be submitted by the end of June);
- Submit **financial statements** to the Ministry, as set out in the Funding Agreement;
- Be willing to provide **services to families who are eligible to receive the Affordable Child Care Benefit (ACCB)** and to children with support needs;
- Complete the annual **Child Care Provider Profile Survey** each year as requested by the Ministry;
- **Participate in the evaluation process** as requested by the Ministry, which may include requests for information as well as opportunities for feedback;
- **Communicate to families of children** in their care regarding their participation in Government's *Childcare BC* plan as a \$10 a Day ChildCareBC Centre, and explain the benefits for the families (i.e., a maximum parent fee of \$200 per child/month, and that the ACCB can further reduce their monthly child care fee, if eligible);
- **Share approved information** with families; and
- **At the end of the Funding Agreement term**, repay the Ministry all Surplus Funding¹ as follows:
 - Not-for-profit, public, Indigenous-led or home-based organizations – Surplus Funding exceeding 5% of the total value of the Funding Agreement (excluding any payments received for Early Childhood Educator Wage Enhancement [ECE-WE] which will be reconciled through a separate process); OR
 - All other organizations - Surplus Funding exceeding 3% of the total value of the Funding Agreement (excluding any payments received for ECE-WE, which will be reconciled through a separate process).

¹ Surplus Funding will be calculated by the Ministry at the end of the Funding Agreement term as follows (so long as all services have been delivered): Revenue received under the Funding Agreement (except ECE-WE) – Eligible Expenses = Surplus/Deficit.

OPERATIONAL FUNDING

ELIGIBLE EXPENSES MODEL

The Ministry will issue regularly scheduled, individualized operating funding payments to each \$10 a Day Centre for the term of the Centre's Funding Agreement, comprised of:

- Funding to cover approved forecasted eligible expenses (see Appendix A for a full listing), including an approved inflationary adjustment minus parent fees for each operational space;
- A 5% Contingency Funding Allowance to assist Centres with fluctuating and/or unexpected eligible expense costs; and
- Funding for the [ECE Wage Enhancement](#) at the same rate the provider would be entitled to as a non-\$10 a Day Centre upon receipt of the annual ECE-WE Statement.

Centres may have additional sources of funding beyond the operational funding provided by the Ministry (e.g., fund-raising, grants, donations, etc.) which may be used at the provider's discretion. Using other sources of funding to pay for approved eligible expenses may result in Surplus Funding for the Centre. Surplus Funding over prescribed thresholds will be recovered by the Ministry as part of the financial review process that occurs at the end of the Funding Agreement term. Other sources of funding used to pay for items not captured in the approved eligible expenses will not be included in a Surplus Funding calculation. In the event a Centre has a deficit in their approved eligible expenses, please contact the \$10 a Day program to discuss any changes to your funding amount that may be required.

\$10 a Day Centres will be eligible for the ECE-WE and other initiatives as approved by the Ministry. \$10 a Day Centres may still access other Ministry New Spaces Fund and/or Maintenance funding programs, based on the eligibility requirements of those programs.

Centres that wish to add net-new operational spaces (above the levels set out in their Funding Agreement) will not automatically receive additional funding under their Funding Agreement to deliver the new spaces at \$10/day. Centres must contact the \$10 a Day program in advance to determine eligibility of the new spaces.

FUNDING NOT-FOR-PROFIT PROVIDERS

In B.C., not-for-profit organizations, also known as societies, are independent, democratic organizations that are required to comply with the *Societies Act* and their own constitution and bylaws. A society must be overseen by a Board of Directors which is legally responsible for the governance of the organization. To ensure that Societies are well-established and maintain strong connections to their local community, not-for-profit \$10 a Day Centres will be expected to maintain for the duration of the Funding Agreement:

- an open membership;
- a Board of Directors comprised of majority elected, unpaid board members;
- board members selected from the entire membership;

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- the majority of the elected board members must be full-time B.C. residents; and
 - registration as a not-for-profit Society under the *Societies Act*.

Funding for not-for-profit Centres will be provided based on approved eligible expenses (see Appendix A, Column A). Surplus Funding for these Centres will be calculated by the Ministry at the end of each Centre's Funding Agreement term, up to a maximum of 5% of the total value of the Funding Agreement (excluding any payments received for ECE-WE which will be reconciled through a separate process). See the 'Surplus Funding' section for more details.

FUNDING HOME-BASED PROVIDERS

Funding for home-based Centres (i.e., where the provider lives in the home/on the same property) will be calculated by the Ministry based on approved eligible expenses (see Appendix A, Column B). The Ministry will calculate eligible business-related expenses for home-based Centres based on business use only (i.e., home space and time, vehicle used only for business purposes).

Example: A home-based provider uses 50% of their 3,500 square foot personal residence exclusively for the provision of child care, Monday to Friday, 12 hours per day. The provider's monthly mortgage payment (principle plus interest) is \$3,000.

Proportional Use Calculation: Full mortgage payment x % of space used x % of time used = business-related expense amount (e.g. \$3,000 x 50% of the space x 35% of the time = \$525 monthly approved eligible expense).

The Proportional Use Calculation will be applied by the Ministry to all other home related expenses, such as BC Hydro, when determining a home-based Centre's monthly funding level. A template will be provided to home-based Centres to assist them in providing the necessary information to the Ministry to determine their funding.

Surplus Funding for these Centres will be calculated by the Ministry at the end of the Centre's Funding Agreement term and Centres will be able to retain up to a maximum of 5% of the total value of the Funding Agreement (excluding any payments received for ECE-WE which will be reconciled through a separate process). See the 'Surplus Funding' section for more details.

NOTE: Home-based providers are required to declare a wage/salary in their eligible expenses, as well as in their monthly and financial reporting, comparable to the wage of an Early Childhood Educator or Child Care Manager.

FUNDING FOR CORPORATIONS, PARTNERSHIPS, AND SOLE PROPRIETORS (NOT HOME-BASED)

Funding for corporations, partnerships, and sole proprietors (excluding home-based centres) will be calculated by the Ministry based on approved eligible expenses (see Appendix A, Column C). Surplus Funding for these Centres will be calculated by the Ministry at the end of each Centre's Funding Agreement term and Centres will be able to retain up to a maximum of 3% of the total value of the Funding Agreement (excluding

any payments received for ECE-WE which will be reconciled through a separate process). See the 'Surplus Funding' section for more details.

NOTE: Corporations, partnerships, and sole proprietors (excluding home-based) are not eligible to receive funding to cover mortgage payments for privately held assets. Lease or rental agreements that require payment by the tenant must be with an organization or individual that is arm's-length from the tenant. See Appendix A for further details.

DIRECT DEPOSIT

Be sure to set up an electronic funds transfer (EFT) and keep this information up-to-date. This will allow for faster payments and help to avoid disruptions in case mail service is impacted. Each month you receive your payment, you will also receive an email with your Electronic Statement of Payment.

- Providers who already receive direct deposit payments for the Affordable Child Care Benefit (ACCB) or Child Care Operating Funding (CCOF) Program do not need to re-apply for EFT.
- Complete a [direct deposit application](#), attach a void cheque or EFT form from your financial institution or complete Part 2 of the direct deposit application.

Send the completed application with supporting documentation to the Ministry at 10aDayCentres@gov.bc.ca. The Centre will continue to receive payments by cheque until the application is processed which can take 4-6 weeks.

REQUESTS FOR ADDITIONAL FUNDING

The Ministry may grant, at its sole discretion, an increase to a Centre's funding level to address eligible expenses outlined in Appendix A that are not accounted for under the Centre's forecasted operating costs.

The Ministry will not consider any requests for additional funding for expenses incurred without the Ministry's prior approval or after the conclusion of the Funding Agreement.

\$10 a Day Centres wishing to be considered for additional funding under the above criteria will be required to present evidence to the Ministry that these expenses are authentic, are at arm's length from the Centre's staff/operator, cannot be covered by the Centre's 5% contingency funding, and that operators have sought funding from other sources, if available. Any associated increase in funding will be proportional to that expenditure. Situations that will not be considered under this policy include, but are not limited to:

- Any cost increases arising from a landlord or staff member not at arm's length from the Centre's staff/operator (e.g., a family member of a home-based Centre increases the rent at a rate higher than permitted under the *Residential Tenancy Act*);
- Retroactive funding requests for costs incurred prior to receiving confirmation from the Ministry that the expense(s) will be covered (e.g., retroactive increases in wages or an increase in child care spaces and staffing that were not pre-approved by the Ministry);

- Repairs that may be covered by the [Maintenance Fund](#) and/or other funding source(s); and
- Capacity increases that may be covered through the Childcare BC New Spaces Fund and/or other funding sources.

Additional funding is not intended to take the place of insurance or of reasonably expected or planned expense increases which should be accounted for in a Centre's forecasted eligible expenses.

Requests can be submitted to the Ministry at 10aDayCentres@gov.bc.ca.

CLOSURE POLICY

Closure periods are any days in which a facility is not open and providing licensed child care, but do not include Provincial Statutory Holidays².

Planned/Scheduled Closures: \$10 a Day Centres may temporarily close during Statutory Holidays, as well as for up to two consecutive weeks in a month, to a maximum of four weeks per fiscal year (the Maximum Scheduled Closure Period³) and continue to receive full funding and charge parent fees for the period of closure.

Additional Closures

If a Centre plans to temporarily close for a period of time which exceeds the Maximum Scheduled Closure Period, the Centre must obtain written approval from the Ministry prior to the closure. Further, the Centre must not charge parent fees for the Additional Closure period without prior written approval from the Ministry.

Closures Due to Unforeseen Circumstances

If a Centre must close due to unforeseen circumstances (e.g., inclement weather, fires, floods, exposure to a contagious disease), the Centre must contact the Ministry at 10aDayCentres@gov.bc.ca as soon as possible, and ideally before the temporary closure.

During temporary closures due to unforeseen circumstances, the following policies apply:

- **Operational Funding and the ECE-WE**
 - For unforeseen closures lasting up to 14 calendar days, \$10 a Day Centres will continue to receive their regular operational funding as set out in the Funding Agreement that is in place at the time of the closure.
 - The Ministry may, at its discretion and on a case-by-case basis, adjust the operational funding to cover fixed costs only (e.g., rent/lease) if the period of unforeseen closure extends beyond 14

² New Year's Day, Family Day, Good Friday, Victoria Day, Canada Day, B.C. Day, Labour Day, National Day for Truth and Reconciliation, Thanksgiving Day, Remembrance Day, and Christmas Day.

³ For clarity, the Maximum Scheduled Closure Period is defined as two consecutive weeks in a month, to a maximum of four weeks per fiscal year, but does NOT include temporary closures for Provincial Statutory Holidays, or unplanned closures due to unforeseen circumstances.

calendar days. Centres in this circumstance should contact the Ministry at 10aDayCentres@gov.bc.ca to discuss options.

- ECE-WE will only be provided for Hours Worked during periods of temporary closure, such as to perform administrative duties.

- **Parent Fees and the Affordable Child Care Benefit (ACCB)**
 - The Ministry may require a \$10 a Day Centre to not charge parent fees if an unexpected closure lasts more than five business days. The Centre may be required to refund or credit parent fees that were collected in advance of the unplanned closure period.
 - Under the Child Care Subsidy Regulation, the ACCB is not available when a parent fee is not charged, or when the child care facility is closed.
 - Any ACCB received in advance by the \$10 a Day Centre for the period of temporary closure must be returned to the Ministry. The Centre should contact the ACCB program through the Service Provider Portal or their usual contact preference to self-report the overpayment for assessment.

OVERPAYMENTS AND UNEARNED REVENUE

Overpayments are addressed in section 13.1 of the Funding Agreement, which provides:

“If funding is paid to the Participant that the Participant is not eligible or entitled to receive under the terms of this Agreement, or the Participant has reported expenditures using funding provided through this Agreement on expenses outside of those listed in the Eligible Operating Expenses table in Schedule B, then unless otherwise agreed to by the Province, the Participant will repay the full amount of any such overpayment as a debt due to the Province which may, after consultation with the Participant, do any or all of the following:

- a) recover the amount owed as a debt due to the Province in accordance with the *Financial Administration Act*;
- b) avail itself of any of the options set out in section 12.2 a. to d.

For clarity, funding paid to the Participant in an amount it was not eligible or entitled to receive includes any overpayments made as the result of clerical or administrative error or miscalculation on the Province’s part or as a result of incorrect information supplied by the Participant to the Province.”

Clerical or Administrative Error

A clerical or administrative error occurs when funding for eligible expenses is provided in error because of misinformation provided to or by the Ministry, resulting in administrative error or miscalculation. For example:

- part-time spaces being incorrectly funded as full-time spaces;
- funding calculations based on incorrect information about the Centre’s operational expenses; or
- funding calculations based on incorrect information about a Centre’s maximum capacity.

Unearned Revenue

Unearned revenue can occur when the Centre fails to use the funding as required under the Funding Agreement or for expenses deemed ineligible. For example:

- Ceasing to provide child care at the Centre as required under the Funding Agreement; or
- Failing to provide a wage increase to Early Childhood Educators (ECEs) in the manner required when funding was received specifically for this purpose.

Unearned Revenue may also occur when service has not been deemed delivered, such as when funding is provided for enrolment based on maximum capacity, but enrolment is less than maximum capacity for a period of three consecutive months or more.

- Under section 3.3 of the Funding Agreement, if enrolment at a \$10 a Day Centre falls below maximum capacity for a period of three consecutive months or more, the Ministry may adjust funding to reflect actual enrolment numbers. The funding amount that a Centre receives over and above the actual enrolment numbers would be considered an 'overpayment' under the Funding Agreement.

SURPLUS FUNDING

Surplus Funding will be calculated by the Ministry at the end of the Funding Agreement term, based on the following formula:

- Total revenue received under the Funding Agreement (except ECE-WE) – Eligible/Approved Expenses = Surplus/Deficit.

At the end of the Funding Agreement term, all Centres will be required to repay the Ministry Surplus Funding as follows:

- Not-for-profit, Public, Indigenous-led or home-based organizations – Surplus Funding exceeding 5% of the total value of the Funding Agreement (excluding any payments received for ECE-WE which will be reconciled through a separate process); OR
- All other organizations - Surplus Funding exceeding 3% of the total value of the Funding Agreement (excluding any payments received for ECE-WE which will be reconciled through a separate process).

REPORTING

MONTHLY REPORTING

The \$10 a Day Centre Monthly Report is due at the end of each month covering the month prior (i.e., the monthly report for May is due by June 30). \$10 a Day Centres must complete their monthly reporting by entering data into the online reporting platform. The link to the monthly reporting platform will be provided via the SharePoint site.

For each Monthly Report, you will need to provide the following information to the Ministry, based on the previous month:

- Diversity and inclusion;
- Capacity and enrolment numbers for all types of care;
- Early Childhood Educator Wage Enhancement (ECE-WE) hours and ECE certificate (registration) numbers for all staff;
- Total expenses and revenues (eligible expenses and ministry revenue); and
- Additional information as requested.

The Ministry monitors and reviews \$10 a Day Centre capacity, costs, and expenditures through the Monthly Reports. It is essential that these reports are completed on time to allow for communication with individual Centres as necessary to clarify or gather additional information. Monthly Reports indicating that a Centre's \$10 a Day funding is not at an appropriate level will result in the Ministry contacting the Centre to discuss options.

ADJUSTMENTS BASED ON REPORTED ENROLMENTS

If a \$10 a Day Centre is operating under capacity (un-enrolled child care spaces) for a period of three consecutive months⁴, or if the Ministry determines that a Centre was funded for a larger capacity than it is able to provide or at a higher level than is warranted under the terms of the Funding Agreement, the Ministry will contact the Centre regarding the discrepancy and may adjust future funding amounts to better reflect actual enrollment/capacity as described in Schedule A of the Funding Agreement⁵. As per Ministry Financial Policy, under-enrolment for more than 3 consecutive months will result in unearned revenue that must be recovered in full by the Ministry, including the proportion of Contingency Funding Allowance paid based on full enrolment for that period.

⁴ Funding agreements will be adjusted when a site falls below 80% enrolment for three consecutive months.

⁵ Funding discrepancies involving Young Parent Program (YPP) facilities and/or spaces will be considered on the basis of factors specific to the Site's status as a YPP.

PARENT FEES

Centres must continue to collect parent fees at prescribed levels, as follows:

Enrollment	Maximum Fee
Full days (4 hours or more), 5 days a week*	\$200/month
Full days (4 hours or more), 1 to 4 days a week	\$10/day to a maximum of \$200/month
Half days (less than 4 hours), 5 days a week	\$140/month
Half days (less than 4 hours), 1 to 4 days a week	\$7/day to a maximum of \$140/month

*Full-time as per existing hours of service; does not include extended hours (before 6 am, after 7 pm, or overnight).

Parent fees listed above do not include fees charged for extended hours and/or additional program/extracurricular activities.

THE AFFORDABLE CHILD CARE BENEFIT (ACCB)

All \$10 a Day Centres must accept families eligible to receive the ACCB. Please note, reimbursement of prepaid parent fees once ACCB is received is not considered an approved eligible expense. Parents and operators can find more information on the ACCB here: www.gov.bc.ca/affordablechildcarebenefit.

ECE WAGE ENHANCEMENT (ECE-WE)

\$10 a Day Centres do not have to apply to receive the ECE-WE. The Funding Agreement will include the Wage-Top-Up Funding Payments for each month, paid on the 1st day of the month on the day the Funding Agreement begins. The amount will be pre-determined as per the Centre's application and ECE-WE eligibility. The pre-determined amount can be subject to adjustments during the term of the Funding Agreement in accordance with the [ECE-WE Funding Guidelines](#). ECE-WE funding will be reviewed by the Ministry for reconciliation six months after the end of the Funding Agreement. This reconciliation will result in one of three possible outcomes:

1. Reconciliation results in no repayment being required by the Centre;
2. Reconciliation results in additional payment from the Ministry to the Centre; or
3. Reconciliation results in repayment to the Ministry from the Centre, which will be invoiced with payment due within 30 days.

In order to receive the ECE-WE for eligible ECE Staff, Centres must:

- Pay Wage-Top-Up Funding to eligible ECE staff in accordance the [ECE-WE Funding Guidelines](#); and
- Within 30 days of receipt, issue the ECE-WE to eligible ECE staff, including staff who have earned the ECE-WE but have left the \$10 a Day Centre’s employment.

For additional information regarding the ECE-WE, please refer to the [Early Childhood Educator Wage Enhancement website](#).

HELPFUL LINKS

\$10 a Day ChildCareBC Centres

[\\$10 a Day ChildCareBC Centres - Province of British Columbia \(gov.bc.ca\)](#)

ChildCareBC

[ChildCareBC - Province of British Columbia \(gov.bc.ca\)](#)

Support for Early Childhood Educators

[Support for early childhood professionals - Province of British Columbia \(gov.bc.ca\)](#)

The Affordable Child Care Benefit

[Affordable Child Care Benefit - Province of British Columbia \(gov.bc.ca\)](#)

Child Care Resource and Referral

[Child Care Resource and Referral Centres - Province of British Columbia \(gov.bc.ca\)](#)

ECE-WE Funding Guidelines

[Early Childhood Educator Wage Enhancement Funding Guidelines 2023/24 \(gov.bc.ca\)](#)

Childcare BC Maintenance Fund

[Maintenance Fund - Province of British Columbia \(gov.bc.ca\)](#)

KEY CONTACT

If you have any questions about the \$10 a Day ChildCareBC program, please contact 10aDayCentres@gov.bc.ca or 1-888-338-6622, Option 7.

APPENDIX A

ELIGIBLE EXPENSES

Column A – Not-for-profit, public, or Indigenous-led Centres

Column B – Home-based Centres

Column C – Corporations, partnerships, or sole proprietors (not home-based)

Expense Type	A	B	C	Comments
FACILITY				
Mortgage (principal plus interest)	Eligible	Partial	Ineligible	Partial for home-based providers based on Proportional Use Calculation
Rent/Lease (with arm's length third party)	Eligible	Partial	Eligible	
Strata Fees	Eligible	Partial	Eligible	
Property Taxes	Eligible	Partial	Eligible	
Utilities (electricity, gas, water, phone, internet)	Eligible	Partial	Eligible	
Upkeep (garbage removal, recycling charges, supplies)	Eligible	Partial	Eligible	
Facility maintenance and improvements (repairs, appliance/furniture replacement, snow removal)	Eligible	Partial	Eligible	
Insurance	Eligible	Partial	Eligible	
Janitorial services (by arm's length third party) and supplies	Eligible	Eligible	Eligible	
Vehicle(s) ⁶ – capital or lease costs	Eligible	Ineligible	Eligible	Must be used only for child care services. The amortization period for the purchase of a vehicle is to be between 5-7 years.
HUMAN RESOURCES				
Wages and benefits for child care staff (ECEs, ECE Assistants, Responsible Adults, substitutes)	Eligible	Eligible	Eligible	Home-based providers are required to declare a wage/salary comparable to the wage of an ECE or Child Care Manager.
Professional development and education	Partial	Partial	Partial	Up to a maximum allowable amount of \$500 per ECE, ECEA or Responsible Adult.

⁶ Only vehicles used by the program to transport enrolled children and when an additional fee is not charged for this service. If parents pay extra for this service, vehicle-related costs will not be considered an eligible expense. Personal use vehicles (with or without) advertising on the side are not considered an eligible expense.

Professional dues (membership fees)	Eligible	Eligible	Eligible	
ADMINISTRATION				
Wages and benefits for non-child care staff (management / administrators, maintenance)	Eligible	Ineligible	Eligible	Not applicable for home-based Providers
Audit/Reviews	Eligible	Eligible	Eligible	Only covered where the funding for the first 12 months of the Funding Agreement exceeds \$500,000.
Business Licence	Eligible	Eligible	Eligible	
Accounting/Legal	Eligible	Eligible	Eligible	
Meals/Entertainment (business related)	Ineligible	Ineligible	Ineligible	
Office supplies and equipment	Eligible	Eligible	Eligible	
Amortization/Depreciation of Capital Assets	Ineligible	Ineligible	Ineligible	
Bank Charges	Eligible	Eligible	Eligible	
Fundraising Costs	Ineligible	Ineligible	Ineligible	
Staff Bonuses/Gifts	Ineligible	Ineligible	Ineligible	
Recruitment and Retention (ECEs, ECE Assistants, Responsible Adults, substitutes)	Eligible	Ineligible	Eligible	To be negotiated (not for staff bonuses/gifts)
Loan Repayments	Partial	Partial	Partial	To be negotiated
Taxes	Ineligible	Ineligible	Ineligible	
Agency Fees	Partial	Ineligible	Partial	To be negotiated
Liability Insurance	Eligible	Eligible	Eligible	
PROGRAM COSTS				
Food (meal programs for enrolled children)	Eligible	Eligible	Eligible	
Non-standard hours (extended hours, flexible care, overnight care)	Eligible	Eligible	Eligible	
Program supplies and equipment (books/toys, diapers, bedding, art materials, strollers, clothing ⁷ , other program equipment)	Eligible	Eligible	Eligible	
Staff Bonuses/Gifts	Ineligible	Ineligible	Ineligible	
Health and Safety Supplies	Eligible	Eligible	Eligible	
Advertising and promotion	Ineligible	Ineligible	Ineligible	
Field trips	Partial	Partial	Partial	Up to a maximum allowance of \$100 per space

⁷ Centres will be permitted a small clothing allowance for emergency clothing for children (e.g., dry socks, clean underwear, etc.). Funding for uniforms is an ineligible expense.

Rental (equipment/off-Centre room)	Eligible	Eligible	Eligible	
Travel/Mileage/Vehicle Maintenance	Eligible	Partial	Eligible	Pro-rated for home-based Providers based on km used for business
OTHER				
Bad debts ⁸	Ineligible	Ineligible	Ineligible	
Specialized instruction (yoga, dance)	Ineligible	Ineligible	Ineligible	Parents can be charged additional fees for such services on a cost-recovery basis only
Staff appreciation/events/meetings	Partial	Partial	Partial	Up to a maximum allowance of \$35 per staff
Vehicle rental	Ineligible	Ineligible	Ineligible	
Parent events (food, child-minding)	Partial	Partial	Partial	Up to a maximum allowance of \$25 per space
Consulting	Partial	Partial	Partial	To be approved in advance on a case-by-case basis.
Equipment purchases (capital assets, not including vehicles)	Ineligible	Ineligible	Ineligible	
Home improvements (owned property)	Ineligible	Ineligible	Ineligible	
ACCB Parent Fee reimbursement	Ineligible	Ineligible	Ineligible	
“Decorating” non child care areas	Ineligible	Ineligible	Ineligible	

⁸ “Bad debts” refers to debt incurred when families do not pay their parent fees.