



\$10 a Day ChildCareBC Centres Eligible Expenses Model

Policy and Procedures Manual
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ChildCareBC

The Ministry of Education and Child Care acknowledges the territories of First Nations around B.C. and is grateful to carry out our work on these lands.

As the ministry is committed to reconciliation, we acknowledge the rights, interests, priorities, and concerns of all Indigenous Peoples – First Nations, Métis, and Inuit – respecting and acknowledging their distinct cultures, histories, and rights.

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1 Introduction

The [ChildCareBC](#) plan outlines the Province’s long-term strategy to build a future where inclusive, quality and affordable child care is a service that families can rely on. In order to progress towards this future, the Province, through the Ministry of Education and Child Care (the “Province”) and in collaboration with the Government of Canada, has been testing various operating funding models across thousands of licensed child care spaces under the \$10 a Day ChildCareBC program.

Participating in the \$10 a Day ChildCareBC program 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. Participating centres will receive operating 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.

2 Operating as a \$10 a Day ChildCareBC Program participant

2.1 The \$10 a Day ChildCareBC program community

In partnership with the Government of Canada through the Canada-Wide Early Learning and Child Care Agreement (CW-ELCC), the \$10 a Day ChildCareBC program continues to expand 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 \$10 a Day ChildCareBC program participant individually to ensure you have the information and support you need to be successful. The ministry also encourages \$10 a Day ChildCareBC program participants to communicate with each other, share learnings, wise practices, and support peer-to-peer collaboration. To support this, the ministry has set up the following:

- \$10 a Day ChildCareBC program SharePoint:
<https://bcgov.sharepoint.com/sites/CCD-TDADExternal>
- Direct Support email: 10aDayCentres@gov.bc.ca

2.2 What are the obligations of a \$10 a Day ChildCareBC program participant?

\$10 a Day ChildCareBC program participants must fulfil the following obligations:

- **Abide by the terms and conditions** of the Funding Agreement;
- **Obtain the required commercial general liability insurance** amount of five million dollars or higher as described in 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** including holding a valid child care licence issued under the Child Care Licensing Regulation;

- **Reduce parent fees** to a maximum of \$200 per month, per child for full-time monthly enrolment for regular hours, exclusive of optional fees charged for activities such as field trips or extra-curricular activities, for services provided during extended hours, and for fees associated with a drop-in space;
- Complete the **Monthly \$10 a Day ChildCareBC program Monthly Report** by the end of the following month (e.g., May’s report must be submitted by the end of June);
- Submit **annual financial statements** to the ministry, as set out in the Funding Agreement;
- Provide **services to families who are eligible to receive the Affordable Child Care Benefit (ACCB)** and be willing to enroll children with support needs;
- Complete the **annual Child Care Provider Profile Survey** each year;
- **Participate in evaluation processes**, which may include requests for information as well as opportunities for feedback;
- **Communicate to families of children** in their care regarding their participation in the \$10 a Day ChildCareBC program, and explain the benefits for the families (e.g., a maximum parent fee of \$200 per child/month, and that the ACCB can further reduce their monthly child care fee, if eligible);
- **Share other relevant and approved information** with families at the Province’s request; and
- **Annually, 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.

3 Operating funding

3.1 Eligible expenses model

The ministry will issue monthly, individualized operating funding payments to \$10 a Day ChildCareBC program participants for the term of their Funding Agreement, including:

- Funding for 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 \$10 a Day ChildCareBC participants with fluctuating and/or unexpected eligible expense costs; and
- Funding for the [ECE Wage Enhancement](#) at the same rate that the child care provider would be entitled to as a non-\$10 a Day ChildCareBC program participant upon receipt of the annual ECE-WE Statement.

Note: Some eligible expenses, including lease and rental agreements, are required to be at arm's-length from \$10 a Day ChildCareBC program participants (see Appendix A for details). Indigenous Governing Entities² are exempt from arm's length requirements. Third-parties dealing with each other at arm's length are independent and unrelated to each other. Examples of parties not dealing with each other at arm's length include, but are not limited to:

- The landlord is related to the tenant (e.g., the landlord is related by blood or marriage to the tenant or to the tenant's directors or shareholders (if applicable)).
- The landlord is affiliated with the tenant society/corporation (e.g., the landlord and tenant society/corporation have common directors or shareholders (if applicable) or, the landlord is a director or shareholder (if applicable) of the tenant or vice versa).
- The landlord is employed by the tenant or vice versa (e.g., the landlord or its directors/ shareholders works at the child care centre).

\$10 a Day ChildCareBC program participants may have additional sources of funding beyond the operating funding provided by the ministry (e.g., fund-raising, grants, donations, etc.) which may be used at the participant's discretion. Using other sources of funding to pay for approved eligible expenses may result in Surplus Funding for the participant. Surplus Funding that exceeds 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 (e.g., New Spaces Fund, Gaming Grant Fund). In the event that a Participant has a deficit in their approved eligible expenses, please contact the \$10 a Day ChildCareBC program to discuss any changes to your funding amount that may be required.

² Indigenous Governing Entity is referenced as defined in the [Freedom of Information and Protection of Privacy Act](#). Per the Act, "Indigenous governing entity" means an Indigenous entity that exercises governmental functions, and includes but is not limited to an Indigenous governing body as defined in the Declaration on the Rights of Indigenous Peoples Act."

\$10 a Day ChildCareBC program participants will be eligible for the ECE-WE and other initiatives as approved by the ministry. Participants may still access other ministry funding programs based on the eligibility requirements of those programs (e.g., New Spaces Fund, Maintenance Fund).

Participants that wish to increase their operational capacity by adding 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 per day. Participants must contact the \$10 a Day ChildCareBC program in advance to determine eligibility of the new spaces.

3.1.1 Funding not-for-profit, public and Indigenous-led 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 ChildCareBC program participants will be expected to maintain the following for the term of the Funding Agreement:

- an open membership;
- a board of directors comprised of majority elected, unpaid board members;
- board members selected from the society's membership;
- the majority of the elected board of directors must be full-time B.C. residents; and
- registration as a not-for-profit society under the Societies Act.

Funding for not-for-profit, public and Indigenous-led \$10 a Day ChildCareBC program participants will be determined based on approved eligible expenses (see Appendix A, Column A). Surplus Funding for these participants will be calculated by the ministry at the end of each Participant'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, below, for more details.

3.1.2 Funding home-based providers

Funding for \$10 a Day ChildCareBC program participants that are home-based providers (e.g., where the child care provider lives in the home/on the same property) will be calculated by the ministry based on approved eligible expenses³ (see Appendix A, Column B). The ministry will calculate eligible business-related expenses for home-based providers based on business use only (e.g. home space and time, vehicle used only for business purposes).

³ Eligible expenses may not include those associated with the business owner's own child(ren), as outlined in the **Early Learning and Child Care Act** and Regulation.

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 (principal 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 provider's monthly funding amount. A template will be provided to home-based providers to assist them in providing the necessary information to the ministry to determine their funding.

Surplus Funding for home-based providers will be calculated by the ministry at the end of the providers' Funding Agreement term. Home-based providers 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, below, for more details.

NOTE: Home-based providers are required to declare a wage/salary in their eligible expenses, as well as in their monthly report, comparable to the wage of an Early Childhood Educator or Child Care Manager. Home-based providers may not claim eligible expenses associated with their own children.

3.1.3 Funding for corporations, partnerships, and sole proprietors (not home based)

Funding for corporations, partnerships, and sole proprietors (excluding home-based providers) will be calculated by the ministry based on approved eligible expenses (see Appendix A, Column C). Surplus Funding for these \$10 a Day ChildCareBC program participants will be calculated by the ministry at the end of each participant's Funding Agreement term and participants 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, below, 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.

3.2 Ineligible expenses

Please refer to Appendix A of this Manual for a detailed list of what expenses are eligible or partially eligible for funding under the \$10 a Day ChildCareBC program.

The Province frequently receives inquiries related to the following expenses, which are ineligible for funding:

- Legal expenses (excepting legal expenses expressly pre-approved by the Province);
- Proprietary programming (e.g. fees and materials, licencing, training, certification and salary premium costs);
- Bad debts (e.g. unpaid parent fees);

- Loans;
- Amortization/depreciation of capital assets;
- Business related meals/entertainment;
- Fundraising costs;
- Staff gifts;
- Taxes (e.g., GST);
- Vehicle rentals;
- Equipment purchases (capital assets, not including vehicles); and,
- Home improvements.

Administration expenses are not to exceed 10% of the total funding provided by the ministry.

The ministry may consider exceptions to ineligible expenses on a case-by-case basis. Please contact the \$10 a Day ChildCareBC program for more information.

3.3 Direct deposit

All participants in the \$10 a Day ChildCareBC program are requested to set up a direct deposit (Electronic Funds Transfer, hereafter “EFT”) with the Province 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.

NOTE: 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.

In order to set up a direct deposit with the Province, 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. Participants will continue to receive payments by cheque until the application is processed which can take 4-6 weeks.

3.4 Requests for additional funding

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

The ministry will not consider any requests for additional funding for expenses incurred without the ministry’s prior approval or after the end of the Funding Agreement term.

\$10 a Day ChildCareBC program participants 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 Participant’s staff/operator, cannot be covered by the Participant’s 5% contingency funding, and that Participants have sought funding from other

sources, if available. Any associated increase in funding will be proportional to the eligible expense. Situations that are unlikely to be considered under this policy include, but are not limited to:

- Any cost increases arising from an individual not at arm's length⁴ from the Participant's staff/operator;
- 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 ChildCareBC 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 Participant's forecasted eligible expenses.

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

4 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 holidays⁵.

Planned/scheduled closures

\$10 a Day ChildCareBC program participants may temporarily close during provincial 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 Period⁶)** and continue to receive full funding and charge parent fees for the closure period.

Additional closures

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

⁴ Indigenous Governing Entities are exempt from the requirement that cost increases arise from an individual at arm's length.

⁵ "Statutory Holiday" means a "holiday" as defined in the Interpretation Act, R.S.B.C. 1996, c. 238.

⁶ 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.

Closures due to unforeseen circumstances

If a Participant must close temporarily due to unforeseen circumstances⁷ (e.g., external circumstances outside of the Participant's control such as inclement weather, fires, floods), the Participant 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:

- **Operating Funding**
 - For unforeseen closures lasting up to 14 calendar days, \$10 a Day ChildCareBC program participants will continue to receive their regular operating 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 operating funding to cover fixed costs only (e.g., rent/lease) if the period of unforeseen closure extends beyond 14 calendar days. Participants in this circumstance should contact the ministry at 10aDayCentres@gov.bc.ca to discuss options.
- **ECE-WE**
 - For unforeseen closures lasting up to 14 calendar days, \$10 a Day ChildCareBC program participants will continue to receive their regular ECE-WE payments.
 - ECE-WE will only be provided for Hours Worked during periods of unforeseen closure beyond 14 calendar days, such as to perform administrative duties.
- **Parent Fees and the Affordable Child Care Benefit (ACCB)**
 - The ministry may require a \$10 a Day ChildCareBC program participant to not charge parent fees if an unexpected closure lasts more than five business days. The Participant may be required to refund or credit parent fees that were collected in advance of the unplanned closure period.
 - Under the Early Learning and Child Care 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 Participant for the period of temporary closure must be returned to the ministry. The Participant should contact the ACCB program through the Service Provider Portal or their usual contact preference to self-report the overpayment for assessment.

⁷ The ministry will assess the reason for the closure and determine eligibility for funding on a case-by-case basis, at its sole discretion.

5 Overpayments and unearned revenue

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

“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 incorrect information provided to or by the ministry, resulting in an administrative error or miscalculation. Examples of clerical and administrative errors include:

- Part-time spaces being incorrectly funded as full-time spaces;
- Funding calculations based on incorrect information about the Participant’s operating expenses; or
- Funding calculations based on incorrect information about a Participant’s maximum Operational Capacity.

Unearned revenue

Unearned Revenue can occur, for instance, when a Participant fails to use provincial funding as required under the Funding Agreement or for expenses deemed ineligible. For example:

- Ceasing to provide child care at the participating child care 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 been deemed not delivered, such as when funding is provided for enrolment based on maximum operational capacity, but enrolment is less than maximum operational capacity for a period of three consecutive months or more.

- Under section 3.3 of the Funding Agreement, if a \$10 a Day ChildCareBC Participant's enrolment falls below maximum operational 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 Participant receives over and above the actual enrolment numbers would be considered an 'overpayment' under the Funding Agreement.

6 Surplus funding

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

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

At the end of the Funding Agreement term, all Participants 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).

7 Reporting

7.1 Monthly reporting

The \$10 a Day ChildCareBC program Monthly Report is due by the end of the following month (e.g., the monthly report for May is due by June 30). \$10 a Day ChildCareBC program participants must complete their monthly reporting by entering data into the online reporting platform. The link to the online reporting platform for Monthly Reports will be provided via the SharePoint site.

For each Monthly Report, you will need to provide the following information to the ministry:

- Diversity and inclusion enrolment;
- 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 funding from the ministry); and
- Additional information as requested.

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

7.2 Adjustments based on reported enrolments

If a \$10 a Day ChildCareBC program participant is operating under its operational capacity (un-enrolled child care spaces) for a period of three consecutive months⁸, or if the ministry determines that a Participant was funded for a larger operational 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 Participant regarding the discrepancy and may adjust future funding amounts to better reflect actual enrollment/capacity as described in Schedule A of the Funding Agreement⁹.

As per ministry 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.

8 Parent fees

Participants must continue to collect parent fees 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

⁸ Funding agreements will be adjusted when a site falls below 80% enrolment for three consecutive months.

⁹ 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.

*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 any optional fees charged for extended hours and/or additional program/extracurricular activities.

9 The Affordable Child Care Benefit (ACCB)

All \$10 a Day ChildCareBC program participants 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 \$10 a Day ChildCareBC program participants can find more information on the ACCB here:

www.gov.bc.ca/affordablechildcarebenefit.

10 ECE Wage Enhancement (ECE-WE)

\$10 a Day ChildCareBC program participants 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 or about the 1st day of the month. The amount will be pre-determined as per the Participant'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 Participant;
2. Reconciliation results in additional payment from the ministry to the Participant; or
3. Reconciliation results in repayment to the ministry from the Participant, which will be invoiced with payment due within 30 days.

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

- Pay Wage Top-up Funding to eligible ECE staff in accordance with the ECE-WE Funding Guidelines; and
- Within 30 days of receipt, issue Wage Top-up Funding to eligible ECE staff, including staff who have earned the Wage Top-up, but have left the \$10 a Day ChildCareBC program participant's employment.

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

11 Supporting your participation in the \$10 a Day ChildCareBC program

Support is available to all child care providers participating in the \$10 a Day ChildCareBC program, no matter how big or small a challenge you might encounter. Every child care centre serving families in BC is unique, and sometimes help might be needed to successfully transition or sustain your operation to deliver the \$10 a Day ChildCareBC program. Rather than delay, as soon as you recognize assistance might be needed, please reach out through 10aDayCentres@gov.bc.ca or call 1-888-338-6622, Option 7.

12 Resources

To support participants and child care providers in the delivery of quality, inclusive and culturally safe child care, additional resources are provided below. These resources are provided for information purposes only and may be added to and updated in future versions of this Manual

General Child Care Resources

- \$10 a Day ChildCareBC Centres: [\\$10 a Day ChildCareBC Centres - Province of British Columbia \(gov.bc.ca\)](https://www.gov.bc.ca/10adaycentres/)
- ChildCareBC: [ChildCareBC - Province of British Columbia \(gov.bc.ca\)](https://www.gov.bc.ca/childcarebc/)
- Affordable Child Care Benefit: [Affordable Child Care Benefit - Province of British Columbia \(gov.bc.ca\)](https://www.gov.bc.ca/affordablechildcarebenefit/)

Resources to Support Child Care Professionals

- Child Care Resource and Referral: [Child Care Resource and Referral Centres - Province of British Columbia \(gov.bc.ca\)](https://www.gov.bc.ca/childcareresourceandreferral/)
- Support for Early Childhood Professionals: [Support for early childhood professionals - Province of British Columbia \(gov.bc.ca\)](https://www.gov.bc.ca/supportforearlychildhoodprofessionals/)

Resources to Support Quality, Inclusive Programming

- Inclusive Child Care Resources and Supports: [Inclusive Child Care resources and supports - Province of British Columbia \(gov.bc.ca\)](https://www.gov.bc.ca/inclusivechildcare/), including the Inclusive Child Care Toolkit and Inclusive Toileting Resources
- Foundations of Inclusive Child Care Online Training: [The Foundations of Inclusive Child Care Training Part 1 - Early Years Professional Development Hub](https://www.gov.bc.ca/foundationsofinclusivechildcare/)
- [Behaviour in the Early Years Training and Resources](https://www.gov.bc.ca/behaviourintheearlyyears/)
- British Columbia Early Learning Framework (BC ELF): [Early Learning Framework – Province of British Columbia \(gov.bc.ca\)](https://www.gov.bc.ca/earlylearningframework/)
- Early Childhood Pedagogy Program: [Early Childhood Pedagogy Network – University of Western Ontario](https://www.gov.bc.ca/earlychildhoodpedagogy/)
- [First Nations Pedagogy Network: BCACCS](https://www.gov.bc.ca/firstnationspedagogy/)
- Métis Nation of British Columbia Pedagogy Program: [Contact to Learn More](https://www.gov.bc.ca/metispedagogy/)
- [ECE Peer Mentoring Program: ECEBC](https://www.gov.bc.ca/ecepeermentoring/)

Resources to Support Indigenous Programming and Cultural Safety, Humility and Wellness

- Aboriginal Child Care Resource and Referral Program: [Aboriginal Child Care Resource and Referral Program - BC Aboriginal Child Care Society \(acc-society.bc.ca\)](#)
- [Métis Nation BC Early Years: Education: Early Learning | K-12 | MNBC](#)
- [Indigenous Early Learning and Child Care Frameworks: Indigenous Early Learning and Child Care - Canada.ca](#)
- [Early Years Indigenous Cultural Safety Resource Guide](#)

Resources to Support Child Care Facilities

- Childcare BC Maintenance Fund: [Maintenance Fund - Province of British Columbia \(gov.bc.ca\)](#)
- Government of Canada's Enabling Access Fund: [Enabling Access Fund \(gov.gc.ca\)](#)

13 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

14 Appendix A – Eligible Expenses

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

Column B – Home-based providers

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

Expense Type ¹⁰	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 ¹¹)	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	

¹⁰ The ministry may consider other expenses at its sole discretion on a case-by-case basis.

¹¹ Indigenous Governing Entities are exempt from the requirement that Rent/Lease agreements be with a third-party at arm's length.

Expense Type	A	B	C	Comments
Facility				
Janitorial services (by arm's length third party ¹²) and supplies	Eligible	Eligible	Eligible	
Vehicle(s) ¹³ – 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, ECE Assistant or Responsible Adult.

¹² Indigenous Governing Entities are exempt from the requirement that Janitorial services be a third-party at arm's length.

¹³ 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.

Expense Type	A	B	C	Comments
Human Resources				
Professional dues (membership fees)	Eligible	Eligible	Eligible	
Administration				
Administration expenses are not to exceed 10% of the total funding provided by the ministry				
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	

Expense Type	A	B	C	Comments
Administration				
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 (e.g., GST)	Ineligible	Ineligible	Ineligible	
Agency Fees	Partial	Ineligible	Partial	To be negotiated
Liability Insurance	Eligible	Eligible	Eligible	
Program Costs				
Food (meal programs for enrolled children) ¹⁴	Eligible	Eligible	Eligible	
Non-standard hours (extended hours, flexible care, overnight care)	Eligible	Eligible	Eligible	

¹⁴ Funding for meal programs not included in parent fees at the time of application will be considered an ineligible expense. However, centres with pre-existing meal programs included within the parent fee at the time of becoming a \$10 a Day ChildCareBC program participant may be eligible for funding to maintain pre-existing practices and minimize impacts to families and providers.

Expense Type	A	B	C	Comments
Program Costs				
Program supplies and equipment (books/toys, diapers, bedding, art materials, strollers, clothing ¹⁵ 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
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

¹⁵ 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.

Expense Type	A	B	C	Comments
Other				
Bad debts ¹⁶	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, including events and 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	

¹⁶ “Bad debts” refers to debt incurred when families do not pay their parent fees.

Expense Type	A	B	C	Comments
Other				
“Decorating” non child care areas	Ineligible	Ineligible	Ineligible	