



ChildCareBC

\$10 A DAY CHILDCAREBC CENTRES - 2022 INTAKE

POLICY AND PROCEDURES MANUAL

SUMMER 2022 – V.2



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INTRODUCTION

ChildCareBC outlines the Province’s long-term plan to build an inclusive, quality child care system that gives families access to affordable 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, under the Ministry of Education and Child Care (the Ministry), in alignment with the terms of the Canada-British Columbia Canada-Wide Early Learning and Child Care Agreement (CW-ELCC), is adding an additional 6,000 licensed child care spaces to the \$10 a Day ChildCareBC program. Building on the existing 6,500 \$10 a Day spaces, these new sites allow government the opportunity to engage with experienced child care providers and to work together to make affordable child care a core service for BC 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 an inclusive, high-quality, and affordable child care system in BC. New \$10 a Day ChildCareBC Centres will be approved to join the program in Fall 2022 under 24-month funding agreements. 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.

Thank you for your interest in participating in this exciting opportunity and we look forward to working with new Centres in the months ahead.

Sincerely,

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

KEY CONTACT

For questions about the transition process or operating as a \$10 a Day ChildCareBC Centre, please contact MCF.Prototype@gov.bc.ca or 1-888-338-6622, Option 7.

KEY DATES

- June 20, 2022 at 12:00 PM PT – Application opens
- August 18, 2022 at 12:00 PM PT – Application closes
- Summer and Fall 2022 – Funding Agreements finalized and signed
- The first of every month – Operational funding payment for the month is issued to \$10 a Day ChildCare BC Centres
- Every month – A \$10 a Day ChildCareBC Centre Report for the previous month is due to the Ministry

- Fall/Winter 2023 – First program-specific statement of operations or income statement due to the Ministry
- Fall/Winter 2024 – Conclusion of Funding Agreement Term and second program-specific statement of operations or income statement due to the Ministry¹
- Within 6 months after the end of any fiscal year of the organization that falls within the Funding Agreement term, annual Financial Statements due to the Ministry

OPERATING A 2022 INTAKE \$10 A DAY CHILDCAREBC CENTRE

THE \$10 A DAY CHILDCAREBC CENTRE COMMUNITY

\$10 a Day Centres selected in the federally-funded 2022 intake join the 51 federally-funded child care facilities across the province that have been operating since 2018 and the 84 facilities funded by the Province since Winter 2021/22. Under the Canada-British Columbia Canada-Wide Early Learning and Child Care Agreement (CW-ELCC), the 2022 intake is committed to nearly doubling the number of \$10 a Day spaces available to families by expanding to a combined total of approximately 12,500 spaces, province-wide, by December 2022. \$10 a Day Centres are encouraged to communicate with each other, share learnings and support peer-to-peer collaboration.

To support this, the Ministry will establish a SharePoint forum for Centres selected through the 2022 intake process to communicate with each other (a link will be shared with approved Centres). In addition, all Centres are encouraged to contact the Ministry directly with any questions or concerns at MCF.Prototype@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 licence 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,

¹ If applicable, Centres will be notified with options for renewal or extension as per the terms of the Funding Agreement.

- Complete and submit the **Monthly \$10 a Day ChildCareBC Centre Report** in the manner and format prescribed by the Ministry,
- Submit **financial statements** to the Ministry as described in the Funding Agreement,
- Be willing to provide **services to families who are eligible to receive the Affordable Child Care Benefit** 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 in-person visits, staff and voluntary parent surveys, focus group sessions, and other opportunities to provide feedback,
- **Communicate** to families of children in their care regarding their participation in Government’s *ChildCareBC* plan as a \$10 a Day ChildCareBC Centre (e.g., explain the benefits for the families and share information regarding the Affordable Child Care Benefit to further reduce their monthly child care fees, if eligible),
- **Share approved information** with families including inviting families to participate in the evaluation process (note – family participation in the evaluation process will be voluntary), and
- **At the end of the Funding Agreement term**, repay the Ministry all Surplus Funding as described in the “Surplus Funding” section below.

MONTHLY REPORTING

The \$10 a Day ChildCareBC Centre Monthly Report (Monthly Report) is due to the Ministry each month, for the previous month. \$10 a Day Centres must complete and submit their Monthly Report through the online reporting platform. A link will be provided to all \$10 a Day Centres.

For each Monthly Report, Centres will need to provide the following information for the previous month to the Ministry:

- Capacity and enrolment numbers for all types of care,
- Number of full-time and part-time staff and any staff vacancies,
- Early Childhood Educator (ECE) Wage Enhancement (ECE-WE) hours and ECE certificate (registration) numbers for all staff,
- Total operational expenses and revenues, and
- Additional information as requested.

OPERATIONAL FUNDING

2022 INTAKE \$10 A DAY CHILDCAREBC CENTRE OPERATIONAL FUNDING

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:

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- Funding to cover approved forecasted eligible expenses (see Appendix A for a full list), which may include a negotiated inflationary adjustment up to a maximum of 6.7%, minus a parent fee of \$10 per day for each operational full-time operational space,
 - A 5% Contingency Funding Allowance to assist Centres with fluctuating and/or unexpected approved 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 child care facility.

Centres may have additional sources of funding beyond the operational funding provided by the Ministry (e.g., fund-raising, grants, donations, etc.). Using other sources of funding to pay for approved eligible expenses may result in a Surplus Funding for the Centre. Surplus Funding over certain thresholds will be recovered by the Ministry as part of the financial review process that occurs at the end of the Funding Agreement term.

\$10 a Day Centres will be eligible for the ECE-WE and other initiatives as approved by the Ministry. \$10 a Day Centres may access the Ministry's New Spaces Fund² and/or Maintenance funding programs, based on the eligibility requirements of those programs.

FUNDING FOR NOT-FOR-PROFIT PROVIDERS

In BC, 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 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,
- the majority of the elected board members be full time BC residents, and
- registration as a Not-For-Profit society under the *Societies Act*.

Funding for Not-For-Profit Centres is 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 a Centre's Funding Agreement funding term. See 'Surplus Funding' section for more details.

FUNDING FOR HOME-BASED PROVIDERS

² Centres that wish to add net-new operational spaces (above the levels outlined 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 for Home-based Centres 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 Providers 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 payment x space used % x time used % = business related expense amount, in this example:

$\$3,000 \times 50\% \text{ of the space} \times 35\% \text{ of the time} = \$525 \text{ monthly approved eligible expense}$

The Proportional Use Calculation will be applied by the Ministry to all other home-related expenses when determining a Home-based Provider's monthly funding level. 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 these Centres will be calculated by the Ministry at the end of the Centre's Funding Agreement term. See 'Surplus Funding' section for more details.

NOTE: Home-Based providers are required to declare a wage/salary in their 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. See '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.

DIRECT DEPOSIT

Be sure to set up electronic funds transfer (EFT). This will allow for faster payments and avoid delays in the event that mail service is disrupted. Each month the Centre receives payment, an email will also be sent by the Ministry with an Electronic Statement of Payment.

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

Send the completed direct deposit application with supporting documentation to MCF.Prototype@gov.bc.ca. The Centre will continue to receive payments by cheque until the application is processed, which can take 4-6 weeks.

UNEXPECTED CIRCUMSTANCES

The Ministry may grant, at its sole discretion, an increase to a Centre's funding level in the event of extraordinary/unforeseen circumstances over the course of the Funding Agreement term which are deemed outside of the Centre operator's control.

To receive additional funding, Centres will be required to demonstrate to the Ministry they have exhausted all other provincial funding programs and are facing unexpected and material operational expenses, including those resulting from, but not limited to:

- Unexpected, unplanned, and significantly expensive maintenance, repairs, or replacement of equipment due to damage or health and safety concerns (provided the facility has exhausted funding provided under the [ChildCareBC Maintenance Fund](#)),
- A sudden and unexpected rent/lease or mortgage increase,
- A sudden and unexpected increase in operational expenses, and/or
- A sudden or unexpected increase/pressure outside of the control of the provider that impacts the facility's ability to remain operational.

\$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 unexpected expenses are authentic, are at arm's length from the Centre's staff/operator, and that operators have sought funding from other sources, if available. Any 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,
- Repairs that may be covered by the [ChildCareBC 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.

Please contact MCF.Prototype@gov.bc.ca if you are experiencing an unanticipated increase in expenses that requires additional operating funding to remain viable. Requests must be received within the term of the Funding Agreement.

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 Holidays³.

Planned/Scheduled Closures

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

Additional Closures

If a Centre plans to temporarily close for a period 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 (e.g., inclement weather)

If a Centre must close due to unforeseen circumstances, the Centre must contact MCF.Prototype@gov.bc.ca as soon as possible.

Closures Due to COVID-19

In the event a \$10 a Day Centre temporarily closes by Health Authority Order or voluntarily due to exposure to COVID-19, the Centre must immediately contact MCF.Prototype@gov.bc.ca and the following policies apply:

- **Operational Funding and ECE-WE**
 - \$10 a Day Centres will continue to receive their regular operational funding, as per the Funding Agreement in place at the time of closure due to closure, including during a period of temporary closure due to exposure to COVID-19 at the facility.
 - The Ministry may (at its discretion and on a case-by-case basis) reduce the operational funding to cover fixed costs only (e.g., rent or lease) if the period of temporary closure extends beyond 14 calendar days. Centres in this circumstance should contact the Ministry at MCF.Prototype@gov.bc.ca to discuss options.
 - ECE-WE will not be provided during any periods of temporary closure.

- **Parent Fees and the Affordable Child Care Benefit (ACCB)**

³ New Year's Day, Family Day, Good Friday, Victoria Day, Canada Day, B.C. Day, Labour Day, Thanksgiving Day, Remembrance Day, Christmas Day.

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- A \$10 a Day Centre that temporarily closes due to COVID-19 may not charge parent fees for the period of closure and is required to refund or credit parent fees that were collected in advance of the closure period.
 - Under the Child Care Subsidy Regulation, the ACCB does not fund families' child care costs when a parent fee is not charged.
 - 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 to self-report the overpayment for assessment.

OVERPAYMENTS AND UNEARNED REVENUE

Overpayments are addressed in section 13 of the Funding Agreement, which enables the Ministry to recover funding from a Centre in the event the Centre was not eligible or entitled to receive those funds under the terms of the Funding Agreement. Overpayments include those made as the result of clerical or administrative error or miscalculation on the Ministry's part or as a result of incorrect information supplied by the Centre.

Clerical or Administrative Error

A clerical or administrative error occurs when funding for child care spaces is provided in error because of misinformation provided to or by the Ministry, 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.

Overpayments can also be a result of funds being pre-paid to a Centre for contracted services that were not delivered ("unearned revenue").

Unearned Revenue

Unearned Revenue refers to pre-paid funding for services that were not delivered. Revenue is considered unearned when a Centre has received funds for a purpose that was not fulfilled within the manner and/or timelines set out within the terms of the Funding Agreement. Unearned Revenue can occur when the Centre fails to use the funding for ineligible expenses. For example:

- Ceasing to provide child care at the Centre as required under the Funding Agreement; or
- Failing to provide a wage increase to 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.

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- Under section 3.4 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.

Unearned revenue does not include a surplus derived through efficiencies or funds remaining after delivering all services according to the terms of 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 or Approved Expenses = Surplus/Deficit.

At the end of the Funding Agreement term, all Centres will be required to repay the Ministry all 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 AND FINANCIAL REVIEWS

Monthly Reporting

The Ministry monitors and reviews \$10 a Day Centre capacity, costs, and expenditures through the Monthly Reports submitted by Centres for the previous month. Submitting these reports on time is an on-going obligation under the Funding Agreement, and allow time for communication with individual Centres as necessary to clarify or gather additional information in a timely manner.

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 may adjust future funding amounts to reflect actual enrollment/capacity as described in Schedule A of the Funding

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

Agreement⁵. Under-enrolment for more than three consecutive months will result in unearned revenue that will be recovered in full by the Ministry, including any Contingency Funding Allowance paid based on full enrolment.

Financial Review

Financial reporting requirements are set out in Schedule D of the Funding Agreement, and stipulate what types of financial information are required from Centres at what points during the term (or within six months of the end of the term as the case may be).

Please Note: annual financial statements must be completed in accordance with Canadian generally accepted accounting principles.

PARENT FEES

Under section 3.5 of the Funding Agreement, Centres are required 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 service).

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

AFFORDABLE CHILD CARE BENEFIT (ACCB)

All \$10 a Day Centres must accept families eligible to receive the ACCB. Please note, reimbursement to families of prepaid parent fees after ACCB is received is not considered an approved eligible expense under the Funding Agreement. Parents and operators can find more information on the ACCB here:

www.gov.bc.ca/affordablechildcarebenefit.

⁵ Please note, funding discrepancies involving Young Parent Program (YPP) facilities and/or spaces will be considered on the basis of factors specific to the Centre's status as a YPP

EARLY CHILDHOOD EDUCATOR 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 Funding Agreement in accordance with the [ECE-WE Funding Guidelines](#). ECE-WE funding will be reviewed by the Ministry for reconciliation 6 months after the end of the Funding Agreement. This reconciliation will result in one of three possible outcomes:

- A. Reconciliation results in no repayment from the Centre being required,
- B. Reconciliation results in additional payment from the Ministry to the Centre, or
- C. 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 with the [ECE-WE Funding Guidelines](#), and
- Within 30 days of receipt, issue the ECE-WE to eligible ECE staff, including staff who earned the ECE-WE but are no longer employed at the \$10 a Day Centre.

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

APPENDIX A

ELIGIBLE EXPENSES \$10 A DAY CHILDCARE/BC CENTRES 2022 INTAKE

Column A – Not-for-Profit, Public, or Indigenous-led Centres

Column B – Home-based Providers

Column C – Corporations, Partnerships, or Sole Proprietors (not Home-based)

| Expense Type | A | B | C | Comments |
|--|----------|------------|------------|--|
| FACILITY | | | | |
| Mortgage (Principle 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 | | | | |

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 exterior are not considered an eligible expense.

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|--|------------|------------|------------|---|
| 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 allowance. |
| 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 license | 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 | |
| Recruitment and Retention (ECEs, ECE assistants, Responsible Adults, substitutes) | Eligible | Ineligible | Eligible | To be negotiated. |
| Loan repayments | Partial | Partial | Partial | To be negotiated. |
| Taxes | Ineligible | Ineligible | Ineligible | |
| 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 | |

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 eligible expense.

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|--|------------|------------|------------|---|
| 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. |
| Rental (equipment/off-site 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. |
| Vehicle rental | Ineligible | Ineligible | Ineligible | |
| Parent events (food, child-minding) | Partial | Partial | Partial | Up to a maximum allowance. |
| Consulting | Partial | Partial | Partial | To be approved 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 rebate | 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.

Helpful Links

\$10 a Day ChildCareBC Centres

www.gov.bc.ca/10adaychildcare

ChildCareBC

www.gov.bc.ca/childcare

Support for Early Childhood Educators

<https://www2.gov.bc.ca/gov/content/family-social-supports/caring-for-young-children/recruitment-retention-strategy>

The Affordable Child Care Benefit

www.gov.bc.ca/affordablechildcarebenefit

Child Care Resource and Referral Program

www.gov.bc.ca/ChildCareResourceReferralCentres

ECE-WE Funding Guidelines

<https://www2.gov.bc.ca/gov/content/family-social-supports/caring-for-young-children/running-daycare-preschool/child-care-operating-funding/wage-enhancement>

ChildCareBC Maintenance Fund

www.gov.bc.ca/ccmaintenancefund

Direct Deposit Application

<https://www2.gov.bc.ca/assets/gov/british-columbians-our-governments/services-policies-for-government/internal-corporate-services/finance-forms/fin-312-direct-deposit-application.pdf>