

EARLY LEARNING AND CHILD CARE – Quality and Enhancement Grants (Homes)

Frequently Asked Questions

Circular # ELCC-2023-02 (r2) Revisions since last version highlighted

1. What are the ELCC Quality Enhancement Grants?

The Quality Enhancement Grants are one-time grants made available through the Canada-Manitoba Canada-Wide ELCC Agreement and provincial investments to support the principles of quality, inclusivity, and sustainability.

The Quality Enhancement Grants provide Manitoba’s early learning and child care providers with the flexibility to choose and apply funding to where this is needed most so that they are better positioned to build a stronger, more responsive early learning and child care system for the future.

2. What are the one-time grant funding streams under the Quality Enhancement Grants and their eligibility?

All licensed family and group child care home-based providers are eligible for the following grant funding streams in the chart below; the maximum grant amounts will be provided where indicated.

| <u>Quality Early Learning and Environments Grant</u> | <u>Enhancing Diversity and Inclusion Grant</u> | <u>Retirement Enhancement and Retention Benefit</u> |
|---|---|--|
| Amount: \$875 per licensed space | Amount: \$500 per licensed space | Amount: \$500 one-time RRSP contribution top-up |
| <p>Purpose: To make improvements to the child care facility infrastructure, equipment and materials that will provide:</p> <ul style="list-style-type: none"> - healthy, safe learning environments - rich learning experiences for children - supportive work environments for staff - welcoming spaces for families. | <p>Purpose: To improve children’s experiences through enriched curriculum rooted in the principles of diversity and inclusion that will ensure:</p> <ul style="list-style-type: none"> - children feel a sense of belonging and have the ability to meaningfully participate in the program - children and staff flourish in an environment designed with intention to meet their needs. | <p>Purpose: To provide recognition for home-based license holders for their dedication to the child care sector through a Registered Retirement Savings Plan (RRSP) top-up.</p> |
| <p>Coverage Period for Eligible Expenses: April 1, 2022 – March 31, 2025</p> | | <p>Based on home-based license holder contributions for the 2022 tax year.</p> |

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3. Is there an application form to apply the Quality Enhancement Grants?

No, there is no application form to apply, however

- the Retirement Enhancement and Retention Benefit will be provided to all home-based license holders that submit a RRSP 2022 deposit receipts for reimbursement to the ELCC Division by March 15, 2023
- the Quality Early Learning and Environments Grant and the Enhancing Diversity and Inclusion Grant requires home-based providers to accept or decline the grant using the Manitoba Child Care Search facility update request process outlined in question 4.

4. What is the process for accepting or declining the grant funding streams?

On February 27, 2023 the grant acceptance process will be available on Manitoba Child Care Search (MCCS) for the Quality Early Learning and Environments Grant and the Enhancing Diversity and Inclusion Grant.

Home-based providers will not be required to accept the Retirement Enhancement and Retention Benefit in MCCS as it will be disbursed to all home-based license holders that submit RRSP 2022 deposit receipts for reimbursement to the ELCC Division by March 15, 2023.

To confirm acceptance of the Quality Early Learning and Environments Grant and the Enhancing Diversity and Inclusion Grant:

- Link to your facility update profile from the weekly Manitoba Child Care Search email sent your facility each Monday, beginning February 27, 2023.
- Scroll to / click on section titled Quality Enhancement Grants
- Review the “Guidelines” for each grant streams, and the terms and conditions of acceptance
- Upon reading all information provided, you will be ready to select the grant(s) you would like to accept and/or decline.
- Upon saving your decision to accept and/or decline each individual grant funding stream, the grant section will no longer appear in your subsequent weekly update.
- The deadline accept and/or decline each individual grant funding stream is March 13, 2023.

5. What happens if I miss the deadline?

To allow for efficient processing of payments, acceptance of the Quality Early Learning and Environments Grant and the Enhancing Diversity and Inclusion Grant must be indicated in Manitoba Child Care Search by the deadline of March 13, 2023.

RRSP 2022 deposit receipts for reimbursement must be submitted by March 15, 2023 for the Retirement Enhancement and Retention Benefit.

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6. How will I know how much funding my facility will receive?

Unless declined, all eligible facilities can expect to receive the maximum amount for each of the grants in one lump sum payment. A funding letter and pay advice distributed to facilities will provide funding breakdown for the grant(s) that were accepted.

7. What are the Quality Enhancement Grant timelines for homes?

| Date | Activity |
|---------------------------|---|
| February 27, 2023 | Option to accept or decline the Quality Early Learning and Environments Grant and the Enhancing Diversity and Inclusion Grant is available in the Manitoba Child Care Search (MCCS) weekly facility update request. |
| March 13, 2023 | Deadline to accept or decline the Quality Early Learning and Environments Grant and the Enhancing Diversity and Inclusion Grant in the MCCS weekly facility update request. |
| March 15, 2023 | Deadline for home providers to submit outstanding RRSP 2022 deposit receipts to ELCC for the Retirement Enhancement Retention Benefit |
| March 17 – April 14, 2023 | ELCC Finance will begin processing payments and issuing one-time grant and benefit funding. |
| October 31, 2023 | Interim report due to ELCC for all grant-related expenses during the period of April 1, 2022 to September 30, 2023. |
| September 30, 2024 | First Status Update: Facilities that have not submitted a final report will need to submit either a mid-term report OR a final report. |
| January 31, 2025 | Second Status Update: Facilities that have not submitted a final report will need to submit either a mid-term report OR a final report. |
| April 30, 2025 | Final report due to ELCC, for all grant-related expenses during the period of April 1, 2022 to March 31, 2025 |

ELIGIBLE / INELIGIBLE EXPENSES

8. What types of expenses are eligible under the Quality Enhancement Grants?

The purpose of the Quality Enhancement Grants for licensed home-based providers is to enable them to invest in their programs and their own professional development, with a goal of increasing quality child care. The criteria were developed to be flexible, allowing home-based providers to invest in items specific to their unique needs.

- A list of eligible expenses are included in the [guidelines](#) for each grant stream, however general expenses include professional development, equipment and materials, and small construction costs.
- Consideration may be given for facilities to collaborate on initiatives such as professional development to help extend funding.

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9. Can I submit previous expenses for reimbursement?

Yes, you can submit for

- all eligible expenses previously purchased between **April 1, 2022 and March 31, 2023** and
- all eligible expenses purchased between **April 1, 2023 and March 31, 2025.**

10. Can I combine funding from more than one grant?

To enable larger purchases or fully fund a larger project, you may combine approved funding streams. For example, you may combine funding from the Enhancing Diversity and Inclusion Grant and the Quality Early Learning Environments Grant to build a wheelchair accessible bathroom. Your financial report must clearly indicate the expenses that are attributed to each grant.

11. Are these grants considered as earned income at the end of the tax season?

Please consult with an accountant or an outside financial analyst to consider how receiving these grants may impact your business. In general, only the portion of a grant that has been utilized for qualifying expenditure may be considered as earned income, in which case the same expenditure will offset the earned income, resulting in net zero taxable income. At the end of the fiscal year, any balance of unearned income should be presented in the balance sheet as deferred income or a liability to Manitoba.

12. Are second-hand purchases eligible under the Quality Enhancement Grants?

Yes, quality second hand expenses are eligible if the items are included within the eligibility criteria. An itemized receipt must be retained including the item description, cost, seller's name and address (company or individual) and contact information (email or phone number).

13. Can I spend the grant on administrative costs?

Up to 10% of the total grant can be used towards administrative costs to implement the grant(s). Administrative cost may include audit fees incurred as a result of this funding.

14. Can I report a general amount of 10% administrative costs without identifying the specific expenditures?

Yes, 10% of the total grant amount can be claimed as administrative costs on your report without providing a detailed breakdown.

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15. What expenses are not eligible under the Quality Enhancement Grants?

- Expenses incurred prior to April 1, 2022
- Expenses incurred after **March 31, 2025**
- Expenses covered by another grant funding source
- Gift cards, gifts, prizes, and/or incentives for participation
- Staff salaries, bonuses or compensation not specifically noted in the grant guidelines.
- Individual or centre professional memberships
- Purchasing land and/or buildings
- Projects or activities that generate a profit
- Direct fundraising activities or events
- Alcohol or cannabis related products
- Regular program expenses such as the cost of food
- Purchases that do not provide benefit to staff or children
- Ongoing business expenses such as subscription costs of software for accounting, child care management software, internet, cell phones, etc.
- Anything not on the list of eligible items without prior written approval from the department

16. If the grant funding is not fully utilized, will it be recovered?

It is expected that all grant funding accepts and is disbursed will be used toward eligible expenses by **March 31, 2025**.

REPORTING REQUIREMENTS

17. What kind of reporting is required for the grant(s)?

All facilities will be required to submit a **final report** to Early Learning and Child Care **indicating full grant expenditure towards its intended purpose. You can submit your final report as soon as you have fully expended the funds. You do not have to complete interim or status update reports if you have completed your final report.**

The Quality Enhancement Grant Report for home-based facilities consists of three parts - one of which requests general information and the other two are specific to each grant.

a. Facility Information

Includes the following sections:

- Facility Information
- Grant Information

Please indicate the grants your facility received and the amounts of the grant.

b. Quality Early Learning and Environment Grant Financial Report

- Please fill out the sections titled: Expenditures and Data

c. Enhancing Diversity and Inclusion Grant Financial Report

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- Please fill out the sections titled: Expenditures and Data

The Financial Report for the Quality Early Learning and Environment Grant and Enhancing Diversity and Inclusion Grant each contain two sections:

Expenditures

- Using the drop down menu, select the Category of each expense. Under the Description section, indicate the specific item or category, and in the Amount section indicate the dollar value spent.
- Select the 'Add Item' button for each additional item, until all are entered. If you make an error, you may remove the most recent item entered.
- The 'Total' amount will be calculated automatically.

Data

- This includes two sections – a quantitative data section and a qualitative data section:
- The **quantitative data** portion includes questions such as:
 - Number of children in facility who benefitted from each grant, separated by infants, preschool, school age
 - Number of staff who benefitted from space modifications or professional development
 - Recruitment strategies
 - Number of staff who received long term bonus
- The **qualitative data** portion invites the facility to explain the impact the funding has made, in their own words.

18. When are the mid-term and final reports due?

To ensure compliance with reporting requirements, facilities that have not submitted a final report will be required to submit either a mid-term report (if funds have not been fully expended) or a final report (if funds have been fully spent) on the following dates:

| | | |
|-----------------------------|---------------------------|---|
| First Status Update | September 30, 2024 | Facilities to submit either a mid-term or a final report |
| Second Status Update | January 31, 2025 | Facilities to submit either a mid-term or a final report |
| Final Deadline | April 30, 2025 | All facilities to submit a final report indicating full grant expenditure (if not yet submitted) |

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You may submit a final report at any time, once you have expended all funds. You must submit status updates if you have not yet expended all funds.

- **All final reports are due by April 30, 2025. There will be no extensions.** This includes:
 - 1) **The completed Expenditures section for the period of April 1, 2022 to March 31, 2025.** These expenses should also include those listed in **any** mid-term report, **if previously submitted.**
 - 2) **The completed Data section for the period of April 1, 2022 to March 31, 2025.** This includes quantitative and qualitative data, highlighting the impact the funding has had on the quality of your program.
- Information collected in the final report is cumulative, and therefore shall reflect the period of **April 1, 2022 to March 31, 2025.**

19. How can I access the Quality Enhancement Grant Report?

To access the Quality Engagement Grant Report, visit: <https://forms.gov.mb.ca/quality-enhancement-grants-report/>.

20. Do I need to submit my receipts with the final report?

Receipts for purchases made with the grant(s) do not need to be submitted with the final report, however they should be retained for review by Canada Revenue Agency, facility auditor/book keeper and/or Early Learning and Child Care.

21. What are the reporting requirements for home-based providers who receive the Retirement Enhancement Retention Benefit?

The ELCC Division will process and track the RRSP top-up payments issued to family/group home-based providers.

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22. Are there any resources that can guide me through the decision making process?

The following resources may be helpful:

- **Early Learning and Child Care Publications -**
<https://www.gov.mb.ca/education/childcare/resources/publications.html>
 - Materials/Equipment List for Family and Group Child Care Homes
 - Materials/Equipment List for Infant and Toddler Child Care Centres
 - Materials/Equipment List for Preschool Child Care Centres
 - Materials/Equipment List for School Age Child Care Centres
 - Early Returns: Manitoba’s Early Learning and Child Care Curriculum Framework for Preschool Centres and Nursery Schools
 - Early Returns: Manitoba’s Early Learning and Child Care Curriculum Framework for Infant Programs
- **Resources from the Department of Education and Early Childhood Learning**
 - Diversity Education - <https://www.edu.gov.mb.ca/k12/diversity/educators/index.html>
 - Mamàhtawisiwin: The Wonder We Are Born With - https://www.edu.gov.mb.ca/iid/docs/mam%C3%A0htawisiwin_en.pdf
 - Mamàhtawisiwin: The Wonder We Are Born With – Tools for Reflection, Planning, and Reporting
https://www.edu.gov.mb.ca/iid/docs/mamahtawisiwin_tools_eng.pdf
- **Indigenous Early Care and Education Understandings and Perspectives**
 - <https://worldforumfoundation.org/wp-content/uploads/2020/07/2020-03-12-FS-WFF-IPAG-Indigenous-Early-Care-Resources-FINAL-Web.pdf>
- **Additional**
 - Accessibility for Manitobans Act (AMA) www.AccessibilityMB.ca
 - Manitoba Child Care Association Professional Development and Resources
<https://mccahouse.org/>

23. I have read the FAQ’s but I have a specific question. Who may I contact?

More information about the Quality Enhancement Grants, including funding streams and guidelines can be found on the ELCC website at:

www.manitoba.ca/education/childcare/centres_homeproviders/providers_resources/grants.html

For additional inquiries, email ELCC-Quality@gov.mb.ca with the **subject line “Quality Enhancement Grants”** or call Child Care Information Services at 204-945-0776 or toll-free: 1-888-213-4754.