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.

Quality Early Learning and Environments Grant	Enhancing Diversity and Inclusion Grant	Retirement Enhancement and Retention Benefit
Amount: \$875 per licensed space	Amount: \$500 per licensed space	Amount: \$500 one-time RRSP contribution top-up
Purpose: To make improvements to the child care facility infrastructure, equipment and materials that will provide: - healthy, safe learning environments - rich learning experiences for children - supportive work environments for staff - welcoming spaces for families.	Purpose: To improve children's experiences through enriched curriculum rooted in the principles of diversity and inclusion that will ensure: - 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.	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.
Coverage Period for Eligible Expenses: April 1, 2022 – March 31, 2024		Based on home-based license holder contributions for the 2022 tax year.

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 <u>will not be</u> 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.

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
Watch 15, 2025	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,	ELCC Finance will begin processing payments and issuing one-time
2023	grant and benefit funding.
September 1, 2023	Interim report due to ELCC for all grant-related expenses during the
	period of April 1, 2022 to July 31, 2023 .
June 30, 2024	Final report due to ELCC, for all grant-related expenses during the
	period of April 1, 2022 to March 31, 2024

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 <u>quidelines</u> 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.

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, 2024.

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

- Expenses incurred prior to April 1, 2022
- Expenses incurred after March 31, 2024
- 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
- Purchases that do not provide benefit to staff or children
- Anything not on the list of eligible items without prior written approval from the department

15. 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, 2024. Based on interim grant reporting, the department will work with facilities who require additional support to expend funds by the deadline.

REPORTING REQUIREMENTS

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

- All facilities will be required to submit to Early Learning and Child Care:
 - o An interim financial and program report by September 1, 2023. This includes:
 - A financial report detailing expenses for the period of April 1, 2022 to July 31, 2023
 - A program report highlighting the impact the funding has had on the quality of your program
 - A report outlining plans to fully expend the grant funds by March 31, 2024
 - o A final report by June 30, 2024. This includes:
 - A financial report detailing expenses for the period of April 1, 2022 to March 31, 2024
 - A program report highlighting the impact the funding has had on the quality of your program.

- Receipts for purchases made with the grant(s) should be retained for review by Canada Revenue Agency, facility auditor/book keeper and/or Early Learning and Child Care.
- Reporting guidelines will be distributed early spring 2023 to provide information about how to submit your Quality Enhancement Grants report.

17. 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.

18. 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
 - o Materials/Equipment List for Family and Group Child Care Homes
 - o 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
- Indigenous Early Care and Education Understandings and Perspectives
 - o 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) <u>www.AccessibilityMB.ca</u>
 - Manitoba Child Care Association Professional Development and Resources https://mccahouse.org/

19. 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 cdcinfo@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.