

MCCSS TPON Budget Form
Standardized Revenue and Expenditure Line Item Definitions

Expenditure:

Line Item	Form Definition	Details
Expenditure		This field automatically adds together all expenditure line items and displays it as a total value.
Staffing	Total staffing expenditure for all services/program.	This field automatically adds together the “Salary” and “Staff Training” expenditures and displays it as a total value.
Salary	Total gross salary, wage and employee benefit payments of all service/program staff (full-time, part-time, temporary, etc.).	Total gross, salary, wages and benefits paid to all full-time, part-time, temporary, occasional, summer or other employees within the organization’s payroll, that directly supports the component’s services/programs. Includes: regularly scheduled hours, overtime, statutory holidays, vacation, sick leave and education leave, overtime pay, severance pay and the employer portion of Canada Pension Plan (CPP), Employment Insurance (EI), Employer Health Tax (EHT), Workplace Safety and Insurance Board (WSIB) premiums, pension contributions, group life coverage, extended health benefits, dental benefits, long-term disability coverage and any other monetary compensation and benefits paid by the employer.
Staff Training	Total expenditure of training activities for all service/program staff.	All costs incurred by the TPR in the recruitment and education of staff. Includes: training and conference registration fees and other, recruitment, training, education and conference expenses incurred by the TPR conducted either online/virtually or in-person.
# of FTEs	Number of full-time service/program staff.	Full Time Equivalent Staff (FTE) represents any staff person working full time directly for the services/programs within the component. This line can also includes part-time, temporary, etc. payroll employees who, in combination with other part-time staff, have worked the equivalent of one FTE. The definition of “full time” follows the TPRs organizational definition of “full time”.
Building Occupancy	Total Building occupancy expenditures (e.g. rent, property tax, insurance, etc.) for all services/programs.	All expenditures directly related to the services/programs’ building occupancy. Expenditure may include: Rent*, Lease, Mortgage Principal/Interest, Utilities (e.g. natural gas, electrical, fuel oil, water & sewer, etc.), and costs incurred for Repairs and Maintenance on buildings/grounds/structures (e.g. contractors/trades persons, signs, carpentry supplies, paint, electrical, hardware, plumbing, heating, ventilation, air conditioning, and refrigeration services/supplies). *Rental expense can include utilities, taxes, and maintenance fees, if included in the rental agreement; and/or interest expenses incurred on mortgaged properties owned by the TPR.

Line Item	Form Definition	Details
Travel and Communication	Total travel and communication expenses incurred conducting activities for all services/programs.	<p>Travel:</p> <ul style="list-style-type: none"> Expenses for client travel and staff who accompany the client and staff travel while carrying out services/programs within component. Other direct travel expenses such as taxi, bus or airfare, car mileage, vehicle rental, accommodation and meals, and other expenses, where applicable to the delivery of the services/program within the component. TPR's Fleet Vehicle costs include the leases of vehicles, financing of vehicles, fuel, insurance and repairs and maintenance of vehicles. <p>Communication:</p> <ul style="list-style-type: none"> The cost of telephone, mobile/wireless, internet, cable, mail, courier, or other communication costs. IT Supplies and Equipment purchases such as: computers, related peripherals and storage (e.g. desktops, laptops, tablets, servers and related hardware), LAN system hardware, modems, controllers and dedicated lines, data network equipment, and other supplies and accessories (e.g. tapes, diskettes, removable disk packs and other storage media, toner, ink cartridges, personal computer supplies and peripherals). Includes the rental/lease of computers, servers, related peripherals, storage, etc., internet/intranet-related services, data network services, IT consulting fees, and services obtained for the repair and maintenance of IT equipment and software. Advertising and Promotion expenses related to promotion, publicity, and all communications for the service/programs within the component (pamphlets, posters, pictures, advertisements, radio, TV, internet announcements/advertisements, collateral such as annual reports, etc.).
Allocated Central Administration (ACA)	Allocated Central Administration	<p>Central Administration costs include:</p> <ul style="list-style-type: none"> All Human Resources, Finance, Information Systems and Legal staff, purchased professional services that are not client related. General office expenses such as General Commercial Liability insurance. Salaries/wages/benefits of the Executive Director or other management staff who spend all or a portion of their time dedicated to administrative functions. Staffing costs where staff perform both central administration and program functions is pro-rated. Pro-rating should be based on an estimate of staff time devoted to administrative or program delivery activity. General building occupancy costs pro-rating should be based on area allocated to central administration functions. <p>IMPORTANT NOTE: ACA may not apply to all programs (e.g. Child Protection Services, Mandated Children's Aid Society Programs, etc.) please contact your ministry lead for more details.</p> <p>ACA does not include program administrative functions that directly support service to the client. Any expenditures involving interaction with the client and direct supports to client services should be directly assigned to appropriate budget lines per activity/action (e.g. Staffing, Building Occupancy, etc.).</p>

Line Item	Form Definition	Details
		As communicated in the 2024-25 MCCSS Transfer Payment Funding Communication, MCCSS will continue to support transfer payment recipients' financial flexibility consistent with 2023-24 measures. Please review the 2024-25 MCCSS Transfer Payment Funding Communication for further information.
ACA Offsetting Revenue	Revenues generated and applied to specifically offset the Allocated Central Administration for this Component. Please do not include these amounts in the Program Revenue section below.	Revenues used to offset the expenditures associated with Central Administration costs including: <ul style="list-style-type: none"> • All Human Resources, Finance, Information Systems and Legal staff, purchased professional services that are not client related. • General office expenses such as General Commercial Liability insurance. • Salaries/wages/benefits of the Executive Director or other management staff who spend all or a portion of their time dedicated to administrative functions. • Staffing costs where staff perform both central administration and program functions is pro-rated. Pro-rating should be based on an estimate of staff time devoted to administrative or program delivery activity. • General building occupancy costs pro-rating should be based on area allocated to central administration functions
Allocated Central Administration	Allocated Central Administration expressed as a percentage.	This is an auto-calculated field. Formula = $\frac{\text{"Allocated Central Administration" Budget Line Item Value}}{\text{"Service Delivery Budget" Budget Line Value}} \times 100\%$
Supplies and Equipment	Expenditures directly related to supplies and equipment for all service/program delivery.	Any supplies and/or equipment, including the repairs and maintenance of said supplies and equipment, incurred for the direct delivery of services/programs within the component. Includes such items as: personal protective equipment, food, medical supplies/medications, cleaning supplies, research/training equipment, minor program equipment and, furnishings purchases made for the use/benefit of the client etc.
Other Program Service Expenditure	Other service/program expenditures for direct program/service provision that is not capture above.	Any expenditures that cannot be classified in the expenditure budget lines in the form. This may include "Purchased Client Services" costs and fees such as: interpretation and translation costs, client related psychological assessment and consultation costs, client related fees for physical or occupational therapy, speech pathology, audiology, dietetic or play therapy services, tutoring costs, additional non-medical service provided to a client, or any other client related purchased professional service. Also includes "Other Purchased Resources (OPR) Costs" related to the purchase of residential services from a 3rd party (usually on a per diem basis). IMPORTANT NOTE: In instances where expenditures related to COVID-19 (not related to CRRF & Pandemic Pay) are not tracked under the other budget lines, TPRs can use this line to track these expenditures.

Revenue:

Line Item	Form Definition	Details
Revenue		This field automatically adds together the all revenue line items and displays it as a total value.
Federal Government Funding	Revenue received from the Government of Canada for all services/programs.	Any revenue received from Government of Canada for the program/service within the component.
Other Provincial Government Funding	Revenue received from the Government of Ontario (other than MCCSS) for all services/programs.	Any revenue received from other Ontario government ministries (e.g. MOH, MMAH, EDU, etc.) for any of the programs/services within the component.
Client Contribution Payments	Revenue received from clients for all services/programs.	Client Contribution Payments includes revenue received for co-payments, fees for services, membership fees, received from clients of any of the programs/services within the component.
Interest Earned	Interest earned from MCCSS funding.	Any interest earned from MCCSS funding within the component.
Other Revenue	Other revenue received, from sources not captured above, for all programs/services.	<p>Includes direct donations, proceeds from fundraising, program grants; funds from foundations, revenue from investments (non-ministry funds).</p> <p>This budget line may be used for “Offsetting Revenue”.</p> <p>IMPORTANT NOTE: An Offsetting Revenue Description box has been added below the budget table to support TPRs in identifying the specific sources of the Offsetting revenue amounts entered.</p>