



MINISTRY FOR SENIORS AND ACCESSIBILITY
SENIORS ACTIVE LIVING CENTRES PROGRAM

PROGRAM GUIDELINES
2026-27

Budget Submission forms and all supporting material must be
submitted through Transfer Payment Ontario by

February 5, 2026, 5 p.m. ET

Late submissions may not be eligible for funding.

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Introduction

Ontario is committed to helping older adults stay safe, healthy, active and socially connected in their communities. Seniors Active Living Centre (SALC) programs meet the emerging needs of Ontario seniors and reduce demand on acute care as the overall health and well-being of Ontario seniors improves.

This document provides information and instructions to support those who manage SALC Program funding, including:

1. Requesting and managing funding;
2. Program delivery; and
3. Reporting back to the Ministry for Seniors and Accessibility.

It may be helpful to have a copy of these Program Guidelines on hand as you complete the funding application.

Seniors Active Living Centres Programs

The Ministry for Seniors and Accessibility (MSAA/the Ministry) funds the SALC Program to support organizations to deliver sustainable programs to support seniors.

The SALC Program is established by the *Seniors Active Living Centres Act, 2017*, (SALCA), which defines the SALC Program purpose “to promote active and healthy living, social engagement and learning for persons who are primarily seniors by providing them with activities and services.” To be eligible for Provincial funding, both a program and its operator must be approved in accordance with the SALCA.

The SALC Program funds SALC operators to deliver individual SALC programs. SALC programs help build healthier and safer communities and address the long-term growth and needs of an aging population by:

- Helping reduce health care costs associated with physical inactivity and falls;
- Reducing social isolation, a risk factor for abuse and linked to negative physical and mental health outcomes; and
- Providing seniors with services they need and improving service access.

SALC programs serve as hubs in their communities. Activities and services are open to all older adults and seniors (i.e., not restricted to members), and programs provide information and referrals to other services and programs in their community.

See [Appendix A](#) for a Glossary of terms used in these guidelines.

Key Budget Submission Information

Budget Submission Support

The budget submission is your application for SALC funding. If you have questions about the **content of your budget submission** (e.g., regarding budget or Special Grant), [Regional Development Advisors \(RDAs\)](https://www.ontario.ca/page/regional-development-advisors) are available to support you. It is strongly recommended that you contact an RDA early in the budget submission period to discuss your plans and questions related to your program. To find an advisor for your area, visit <https://www.ontario.ca/page/regional-development-advisors>.

If you have any **technical questions** about the budget submission process, please contact Transfer Payment Ontario (TPON) Client Care at (416) 325-6691 or 1-855-216-3090, Monday to Friday from 8:30 a.m. to 5:00 p.m. ET, or by e-mail at: transferpaymentontarioCC@ontario.ca.

Budget Submission Process

Budget submissions must be submitted electronically through Transfer Payment Ontario at: <https://www.tpon.gov.on.ca/tpn/psLogin>

For help logging in or updating your organization's profile in Transfer Payment Ontario, review the Get Help information section on the [Province's Get Funding website](#).

Budget Submission Timelines

- Budget submissions and all supporting material must be submitted through Transfer Payment Ontario by **Thursday, February 5, 2026 by 5:00 p.m. ET**.
- **Late applications may not be eligible for funding.**
- The ministry may publish information about the budget submissions such as the organization name, programs offered, and approved funding amounts.

Budget Submission Tips

Review these program guidelines and the following tips to help make sure your budget submission is complete and eligible:

- ✓ **Discuss any questions you have about your SALC program** with [an RDA](#).
- ✓ **Did you know?** Your unique four (4) digit SALC Program Number for each program is included in your 2026-27 budget submission notification. Be sure to review the letter and enter the correct SALC Program Number in your budget submission.
- ✓ A Funding Commitment Letter detailing the commitment to provide all or part of the required 20 percent funding contribution for 2026-27 must be submitted with the budget submission form from:
 - o all third-party funding partners
 - o any new municipal or self funded partner commitments for 2026-27

New in 2026-27

The Ministry will be hosting a webinar to provide information about the changes to the SALC Program for 2026-27. Informational webinars in English and French will take place the week of January 12, 2026. Ask your Regional Development Advisor for details. A recording of the webinars will be posted in TPON if you are unable to attend.

1. Improving Connections and Access to Primary Health Care

SALC programs across Ontario offer a wide range of activities and services that directly combat social isolation, get seniors active and help them engage with their community. Many also offer connections and support to access primary health care services. For example, hosting vaccination or foot care clinics, connecting with health care professionals to provide diabetes management or falls prevention education sessions, or information and referrals to local health care services.

This year the Ministry is actively encouraging SALC programs to build or strengthen connections with primary health care services. By working collaboratively with primary health care providers in their community, SALC programs can help improve seniors' access to health care services. Expanding and prioritizing SALC program connections to health care services will help the 175,000 Ontario seniors (approximately 6% of seniors) who are not connected with family doctors, access much needed primary health care supports.

For example, this could include:

- Making connections with Ontario Health Teams, interprofessional primary care teams (Community Health Centres, Family Health Teams, Nurse Practitioner-Led Clinics, Indigenous Primary Health Care Organizations) and Public Health Units and other local health providers to support seniors in accessing primary care services or to be connected to activities that promote health and wellness.
 - Hosting a range of health and wellness activities such as health clinics, information sessions related to chronic disease prevention and management, vaccine clinics, and health promotion webinars.
- Hosting community health fairs with a range of health care providers specifically for seniors
- Establishing referral pathways to primary health care providers

In the 2026-27 budget submission form you are required to provide metrics about the number of specific health and wellness activities and services your SALC program is planning to facilitate access to or host, to support seniors in accessing health services. These services could be offered in coordination with Ontario Health Team/Public Health Unit planned activities. As appropriate, spending to support connections to primary health care can be included in your Maintenance and Operating budget and Special Grant request.

For 2026-27, the Ministry may consider as a higher priority, Special Grant requests that focus on activities and services that build connections and facilitate access to primary health care.

Additional reporting on the results of health care activities may be requested, for example, activity specific participant surveys. Information regarding additional reporting will be provided by your RDA as required.

See [Appendix B](#) for more information and examples.

2. Changes to Audit Requirements

To reduce administrative burden the financial audit requirements have been updated. Non-municipal financial audit requirements are now based on the **total MSAA grant program funding** received by the SALC program operator rather than the operator's net revenues.

See the [Financial Reporting section](#) in these guidelines for more information.

3. Compliance with Transfer Payment Agreement Requirements

All SALC program operators are required to meet the obligations and requirements set out in their Transfer Payment Agreement (TPA). As per the TPA, SALC program operators must be in compliance with all federal and provincial laws and regulations and all municipal by-laws, including tax compliance with the Canada Revenue Agency. In the Declaration and Signing section of the budget submission form operators are required to agree that they are not in default of the terms and conditions of any grant, loan or transfer payment agreement with any ministry or agency of the Government of Ontario, and that they are in compliance with, and will continue to comply with, all federal and provincial laws and regulations including charitable and tax filing requirements related to the applicant's organization, all municipal by-laws, and any other orders, rules, and by-laws related to any aspect of a Project, the Funds, or both.

4. Final Report Due Date

To assist in reviewing final reports and closing cases efficiently, final reports will now be due on May 31, following the end of the program cycle. For example: the 2026-27 program cycle runs from April 1, 2026, to March 31, 2027. Final reports for the 2026-27 program cycle will be due on May 31, 2027.

5. Performance Measures

To align how performance measurement data is collected across the government the performance measures section in the budget submission form has been updated. SALC programs are still required to collect and report the same data as in the past.

2026-27 Program Priorities

For 2026-27 SALC programs SALC operators must address **one or more** of the following program priorities:

1. Connect older adults with community programs and services,

Examples of how programs can address the priority:

- A SALC program connects with local health care providers (e.g., local public health units, community health centres, family health teams, Ontario Health Teams) to build connections to health and wellness activities and services. For instance, this may include working with a public health unit to host a vaccination clinic, foot care clinic or other support services.
- A SALC program operates as a community hub, and provides access to a diverse range of resources, referrals, supports, services and activities for older adults and seniors that improve their quality of life and support their safety, independence, health, healthcare and overall well-being. For instance, this may include working with the Older Adults Centres' Association of Ontario (OACAO) to host Seniors Active Living Fairs to connect seniors with a range of services and resources.
- A SALC program takes steps to reach older adults who are new to SALC programming or are isolated in places where they are already living or congregating, such as in seniors' apartments, naturally occurring retirement communities (NORCs) or faith-based communities (e.g., through partnerships, satellite programming, etc.).
- A SALC program provides programs/information sessions in collaboration with organizations like Elder Abuse Prevention Ontario, Consumer Protection Ontario, or local municipal or provincial police services about how to stay safe from frauds and scams.
- A SALC program uses different service delivery methods (e.g., hybrid, in-person, phone- or web-based, mobile, satellite programming) to reach seniors who are socially isolated or living in rural or remote communities.
 - To support socially isolated seniors who would benefit from remote programming, a SALC program helps improve seniors' technological capacity through training, intergenerational collaboration, lending of devices, etc.

2. Provide programming opportunities for seniors in underserved communities or to underserved populations.

Examples of how programs can address the priority:

- A SALC program provides unique or specialized program offerings (including in languages other than English or French) that are designed to meet the needs and interests of local diverse, multicultural, new immigrant, Indigenous, isolated or remote older adult populations (e.g., Mandarin-language book club, Indigenous beading group, programs/information about elder abuse, such as financial abuse or scams). Marketing and advertising of these programs are designed to reach diverse population groups or with a cultural-specific lens.

3. Promote the inclusion of all seniors, including those with disabilities by reducing accessibility barriers to programs and services.

Examples of how programs can address the priority:

- A SALC program offers programming that meets the needs of seniors with disabilities to help seniors overcome participation barriers (e.g., large-print program materials, use of microphones at activities, installation of accessibility ramps or automatic door openers, chair yoga class).
- A SALC program partners with a local naturally occurring retirement community program (e.g., a building with a high density of seniors) to bring SALC programming to seniors living in nearby areas so seniors who are unable to travel to a SALC program location can participate.
- A SALC program partners with a local Indigenous-led organization (e.g., an Indigenous Friendship Centre) to deliver SALC programming for Indigenous older people in a trusted setting.

Program Categories

SALC operators should provide a variety of active and passive programming that addresses at least **two or more** of the following program categories:

Program Categories	Examples
Health and Wellness	Partnering with health care providers (e.g., Ontario Health Teams, interprofessional primary care teams, pharmacists) to host, or refer participants to, their health care activities and services such as vaccine clinics, diabetes support, foot care clinics, falls prevention, nutrition and meal planning, reflexology, hearing clinics, Alzheimer's awareness, or provide social prescriptions to SALC programs
Physical Activities and Sports	Dance, yoga, tai chi, Zumba, chair fitness, pole-walking, cross-country skiing, gardening
Arts and Crafts	Knitting, sewing, woodworking
Cards and Games	Euchre, bridge, bingo, board games (e.g., Scrabble)
Educational Activities	Online or in-person language classes, virtual writing workshops, webinars on financial empowerment (budgeting, tax clinics), technology classes (smart phones, tablets, email, apps), teleconference guest speakers, music classes (piano, guitar), drivers' education refresher
Dining Activities	Congregate dining, contactless meal pick-up, delivery of food purchased by isolated seniors

Social Activities	Other social activities such as group movies, teleconference social clubs, holiday events, day trips, library, 1x1 phone calls to seniors isolated at home
Transportation Services	Free or subsidized bus tickets, taxi fare, car or special bus services to attend SALC program activities and services
Other	Other type of program not listed in a category above that meets the SALC Program purpose.

Operators are encouraged to continue to offer remote or virtual programming to meet the needs of seniors in the community who may have difficulty accessing SALC program locations.

Funding

Operators can apply for two types of SALC Program funding: Maintenance and Operating and Special Grants.

For operators that operate on the government fiscal year, MSAA supports costs incurred between April 1, 2026 and March 31, 2027.

For operators that use a calendar financial year, MSAA supports costs incurred between January 1, 2026 and December 31, 2027.

Maintenance and Operating Funding

This funding supports regular maintenance and operating expenses for activities and services that promote active and healthy living, social engagement, and learning for persons who are primarily seniors and/or older adults.

In 2026-27, the maximum amount available for a 12-month period is up to 80 per cent of the net annual operating costs of maintaining and operating the program, to a maximum of **\$55,000**.

Pay equity funding will continue for operators that were approved for pay equity payments in previous years.

Costs associated with supporting connections or linkages to primary health care are permitted. This may include staffing costs to develop programming and connections with primary health providers such as nurses, public health or health centres, promotion costs, room rentals and other related costs.

Maintenance and Operating funding must support costs that are directly related to providing activities and services to seniors, such as:

- Staffing costs (including salary expenses of personnel, employee benefits, such as vacation, sick leave, statutory holiday, education leave and organization contribution to the cost of other benefits);

- Overhead and administrative costs such as rent, utilities, office supplies, telephone, and communications services such as internet;
- Supplies for activities to support regular in-person, remote or virtual programming
- Costs related to partnering with existing providers to host regular health care activities or services such as community health fairs, vaccination or blood pressure clinics, diabetes management, or co-located nurses or physicians;
- Health and safety related materials including personal protective equipment (e.g., masks and gloves), hand sanitizer, disinfectant;
- Food (no alcohol) delivery costs not covered by other funding (e.g., provision of culturally sensitive foods not available through Meals on Wheels);
- Purchase or rental of equipment;
- Transportation to events and programs;
- Legal fees directly related to the provision of activities and services to seniors and older adults;
- Accounting or bookkeeping services, audit fees;
- Advertising and marketing;
- Translating program materials into different languages;
- Accessibility costs (e.g., creating accessible documents, sign language interpretation, etc.);
- Membership fees for related affiliations (for example, Older Adult Centres' Association of Ontario - OACAO);
- Routine maintenance; and/or
- Other costs for services leased or purchased that support maintaining and operating SALC-funded programs (including software licenses).

Special Grants

Operators can also apply for a Special Grant to further support the planning and delivery of activities and services for seniors and older adults. Special Grant expenses should be different every year and used for **new, one-time expenses**.

Funding for Special Grants is considered based on available remaining funding after Maintenance and Operating requests have been funded. Often, total funding requested for Special Grants exceeds what remains in the MSAA's program allocation, so approved Special Grant amounts are usually less than requested. Applicants are strongly encouraged to break down Special Grant requests to enable easy revision of planned expenditures.

For 2026-27, the Ministry may consider as a higher priority, Special Grant requests that focus on activities and services that build connections and facilitate access to primary health care.

SALC operators can apply for a maximum of \$15,000 in Special Grant funding for each SALC program. One-time or pilot initiatives or activities that build or strengthen connections with primary health providers and help link seniors to primary health services may be prioritized for Special Grant funding requests.

Partnerships with other local SALC programs or with the Older Adult Centres Association of Ontario (OACAO) to jointly offer health and wellness activities and services for seniors or to host Seniors Active Living Fairs or community health fairs to build connections with primary health care providers are also encouraged.

Special Grants are to be used for exceptional costs that further support the planning and delivery of SALC program activities and services including, but not limited to:

- One-time costs related to partnering with providers to host health care activities or services such as vaccination or blood pressure clinics, diabetes management, co-location of nurses or physicians, or community health fairs;
- New or replacement furniture, equipment (yoga mats, badminton racquets, dart boards), supplies, appliances;
- One-time minor improvements to safety (e.g., plexiglass, signage) or accessibility (e.g., grab-bars, railings, ramps, benches, lighting, audio enhancements) including repair costs associated with these supports;
- One-time training, education or workshops for staff and volunteers, such as train-the-trainer programs (e.g., the Elder Abuse Prevention Ontario program *It's Not Right*, or cultural safety training);
- Special one-time marketing and communications costs related to SALC programs (including accessibility related costs);
- One-time promotional items to directly promote the SALC program activities and services, if the costs are modest and reasonable, and the use of the Ontario logo, if desired, is pre-approved by the Ministry and applied in accordance with the rules set out in the [Acknowledging Support of Government](#) section of these Guidelines;
- One-time technology purchases such as computers, credit or debit machines, software, projectors;
- Fees for research related to the needs of local seniors and older adults particularly those related to primary health care (so long as it is shared with MSAA for information purposes); and/or
- Piloting new enhanced, virtual or remote SALC programming options for seniors such as video computer instruction, health care access, fraud prevention and financial management webinars, online first aid courses, or teleconference social sessions (e.g., the Seniors' Centre Without Walls model).
 - Note: while a Special Grant can be used to fund an initial pilot, should the SALC program decide to continue the activity in future years, the operating costs for that activity should be included in the regular maintenance and operating budget of the SALC program.

Approved Special Grant funds must be used for the purpose set out in the application for the Special Grant. Operators require prior approval from the RDA before using Special Grant funds for a different purpose. Operators must request this approval by submitting a written request to their RDA.

Examples of **ineligible** program expenses include:

- Gift cards (since expenditures can be made in subsequent fiscal years);

- Purchase of groceries or food boxes for older adults or seniors unrelated to programming;
- Purchase of physical space (e.g., land, building);
- Capital acquisition or large construction projects, planning or building new facilities, major renovations or significant upgrades to buildings;
- Mortgage payments, loans, interest, investments;
- Costs covered through other sources of provincial, federal, municipal or other funding sources;
- Alcohol

Funding Partner(s) Commitment

As stipulated in the SALCA, financial support of the maintenance and operating costs of the SALC program is mandatory to qualify for SALC funding. SALC operators are responsible for securing a commitment from one or more eligible financial partners, or making the commitment themselves, to contribute a total of a minimum of 20% of the net annual costs of operating and maintaining the SALC program.

The value of the contribution can be in cash or, subject to approval, personal property or services that are equivalent in value to a cash contribution (i.e., in-kind), or a combination of both. In-kind contribution commitments are reviewed during the budget submission process and must be approved by the Ministry.

As specified in the SALCA, the contribution must be:

- For programs approved after April 1, 2008 – a minimum of 20 percent of the net annual cost of maintaining and operating the program for the funded year; and
- For programs approved prior to April 1, 2008 – a minimum of 20 percent of the 2007-08 net annual cost of maintaining and operating the program.

Eligible funding partners are municipalities, not-for-profit corporations, registered charities, Royal Canadian Legions, Indigenous governing bodies and organizations, and Local Services Boards. SALC operators may also combine contributions to reach the required 20% of the SALC program's net annual costs. The organization delivering the SALC program can also commit all or part of the required 20% of net operating costs of the program, itself.

Each year, the operator is required to work with their funding partner(s) and is responsible for confirming in their budget submission form that the funding partner(s) will provide their share toward the maintenance and operation of the SALC program. Operators must notify the province if there is a change in the required funding partner(s) contribution(s) they receive.

A Funding Commitment Letter detailing the commitment to provide all or part of the required 20 percent funding contribution for 2026-27 must be submitted with the budget submission form from:

- o all third-party funding partners

- o any new municipal or self funded partner commitments for 2026-27

Each Funding Commitment Letter must:

- contain details of the commitment being made to the SALC program, including, as applicable, the amount of the cash commitment, and the type and value of in-kind commitment;
- be on the funding partner's letterhead; and
- be signed by a signing authority of the funding partner.

Funding partner contributions must be used to support SALC program delivery.

Operators are required to track cash and in-kind contributions from the funding partner(s) as separate items in the SALC funding request and financial reports.

Any questions or concerns related to the funding partner(s) contribution requirement should be discussed with an [RDA](#) as soon as possible to allow potential issues to be resolved in a timely manner.

In-kind Contributions:

In-kind contributions are non-monetary resources to support costs directly related to SALC program delivery, maintenance and operations. The value of in-kind contributions should be estimated using either current market value or an appraisal.

In-kind contributions can be in the form of goods or services, including use of facilities or labour, provided to support the program at no cost.

Examples could include:

- Access to funding partner teleconferencing or videoconferencing systems;
- Funding partner staff time to prepare and deliver educational presentations;
- Mentorship to build SALC operators' capacity;
- Hand sanitizer, personal protective equipment, cleaning and disinfecting products, and provision of plexiglass safety shields;
- Space rental at current market value;
- Yard maintenance/snow removal services;
- Funding partner staff time to prepare financial reports;
- Consultant services provided for research purposes; and/or
- Data/reports/gap analysis to support research about seniors and older adults that would be provided at a cost to other clients.

Each in-kind personal property and/or service provided and its value (including how the value was calculated) must be listed in the Funding Partner Commitment - In-Kind table in the budget submission form. The operator is responsible for ensuring that the reported market value for all items involving an in-kind contribution is reasonable. MSAA can request evidence (i.e., in the form of quotes from local organizations) if there is any question about the valuation reported.

Applying for Funding

Compliance with Transfer Payment Agreement Requirements

All SALC program operators are required to meet the obligations and requirements set out in their Transfer Payment Agreement (TPA). As per the TPA, SALC program operators must be in compliance with all federal and provincial laws and regulations and all municipal by-laws, including tax compliance with the Canada Revenue Agency. In the Declaration and Signing section of the budget submission form operators are required to agree that they are not in default of the terms and conditions of any grant, loan or transfer payment agreement with any ministry or agency of the Government of Ontario, and that they are in compliance with, and will continue to comply with, all federal and provincial laws and regulations including charitable and tax filing requirements related to the applicant's organization, all municipal by-laws, and any other orders, rules, and by-laws related to any aspect of a Project, the Funds, or both.

Operators that receive funding for multiple SALC programs must complete a separate budget submission form and final report for each SALC program. Note: Funding for one program cannot be used or transferred to another program.

MSAA expects all SALC operators to request funding based on the level of programming they plan to be able to offer in 2026-27. All SALC programs receiving funding must be offering either remote programming (e.g., web or phone-based), in-person programming, or a combination of these formats.

If an operator is not able to use its SALC funding to offer programming, this should be reflected in their final report, and they are to return unspent funds to the Province at the end of the fiscal year or at the request of the Province.

Approval of Budget Submissions

MSAA will review each budget submission received by the deadline to ensure that the funding partner(s) contribution is correct, the budget is reasonable and proposed expenses are eligible. RDAs will contact the operator if they have any questions.

Approved operators will be provided with a funding letter that specifies the maximum funds it is eligible to receive in the 2026-27 funding cycle. It is important to read this funding letter carefully, and to contact your RDA in a timely manner if there are any questions.

It is important that the operator keep this letter for their records for at least seven years, especially for audit purposes.

Immediately after funding is confirmed via a funding letter, operators will be required to provide proof of insurance for the current year. Insurance requirements are provided in section A10.1 of the transfer payment agreement. Please see [Appendix C](#) for a sample

Certificate of Insurance, which could be provided as proof of insurance. Please contact your [RDA](#) with any questions.

Payments

MSAA flows Maintenance and Operating payments on a quarterly basis (e.g., 1st Quarter payments are issued between April and June, 2nd Quarter payments are issued between July and September, etc.).

If an operator is approved for a Special Grant, it will receive a one-time payment in the approved amount of the Special Grant.

Operators must complete any mandatory online report backs (as required) and submit their final report via TPON to ensure their SALC program remains in good standing. Operators that have not submitted their final reports or other requested documents by the deadline may have future quarterly payments and/or Special Grant payments withheld.

Changes to Expenditures

Operators must notify their RDA in writing (email is acceptable) if there are:

- any changes to how they plan to spend Special Grant funding.
- changes to Maintenance and Operating spending across operational budget lines, as indicated in the budget table in the budget submission form. (e.g., from staffing costs to building and ground maintenance costs).

The RDA will review requests to change expenditures to ensure the expenditures are eligible in accordance with these Program Guidelines, and that the related activities can realistically be completed by year end. The RDA will notify the operator if the request is approved.

Requests for changes to approved expenditures can be made at any time throughout the year. Requests must be made in writing and approved by MSAA in advance of any proposed change in the use of the funds.

Program Delivery

SALC Program operators are encouraged to access resources and develop partnerships to help them deliver valuable targeted programming to seniors in their community. The following are some resources operators may find helpful:

- RDAs serve as an excellent source for community insights and program information. [Find your local RDA](#).
- Other SALC programs. There is now an extensive network of 413 SALC programs across Ontario. Whether you operate a new SALC program or a well-established one, the network of SALC programs can provide support, mentorship, knowledge sharing, and opportunities to collaborate and problem

solve. For example, operators could partner with another SALC program to host a vaccine clinic or a [Seniors Active Living Fair \(SALF\)](#), or learn about successful new activities or marketing strategies.

- The [Older Adult Centres' Association of Ontario \(OACAO\)](#) and [la Fédération des aînés et des retraités francophones de l'Ontario \(FARFO\)](#). These organizations are recognized leaders in the development of quality and relevant resources, services, and support for community-based older adult centres. Membership fees to organizations like these are also eligible operating expenses.

Remaining in Good Standing

SALC program locations must provide a safe environment for staff, volunteers and participants and must adhere to municipal by-laws. For operators to remain in good standing and continue to receive their approved funding, they must:

- Continue to adhere to the terms and conditions set out in their Transfer Payment Agreement (TPA), including adherence to the Program Guidelines;
- Keep their program's online (e.g., webpage, Facebook page, social media) or phone voicemail messaging up-to-date to ensure programming information is current and clear for the public. MSAA must be notified of any contact information changes so they can be incorporated into MSAA's online SALC program locator; and
- Request and receive approval for any of the following program changes through their RDA. Operators may request program changes at any time throughout the year. Requests must be made in writing and approved by MSAA in advance of the operator implementing any change.

Changes to Program Delivery

The following program changes require pre-approval:

- Changes to the location SALC program activities and services are offered;
- Changes to the SALC program name;
- Significant changes to aspects of the programming (for example, a change from remote programming to in-person programming);
- A merger of the operator with another organization or change of operator; or
- Any other changes to the program or to the operator that reasonably ought to be brought to the attention of the Ministry.

Minor programming changes to activities and services offered do not require pre-approval (for example changing from offering pickleball to offering chair yoga). Confirm with your [RDA](#) if a program change being considered requires prior ministry approval.

The operator is responsible for requesting approval to implement a proposed change through their RDA as soon as possible so that there is no interruption in SALC Program funding. The RDA will notify the operator if any documentation is required to make a decision on the requested program change.

In a request for pre-approval to change a program's location, operators are required to demonstrate that any new program location would be safe, accessible, and that SALC program participants would be informed of the move. Operators must also show that any changes to aspects of the SALC program ensure that it continues to serve at least the same number of seniors and be supported by the funding partner(s).

The RDA will send the operator a letter of decision once all the required documentation has been submitted and program requirements have been satisfied.

French Language Services

SALC operators that deliver programming in one of the [27 French designated areas of the province](#) are encouraged to provide all programming and program information in both English and French, and if French programming is provided program resources must also be in French.

Operators that are bound by the French Language Services Act (FLSA), must comply with their legislative requirements under the act, and its applicable regulations, related to any aspect of SALC programming.

Site Visits

As part of ongoing community development activities, RDAs may visit each SALC program to confirm funds are being spent for the purposes intended and verify that funded activities are taking place as intended.

Media Approvals

Approximately 10 days before hosting a SALC program announcement and/or issuing a news release or promotional ad, please contact ministerseniorsaccessibility@ontario.ca and copy your RDA. Be sure to include:

- your organization's social media handles
- event details, including a copy of the release, or script for Op-eds, and radio/tv ads
- Minister's invitation, date, time and location

This will ensure MSAA is aware of your plans and the Minister and/or the local MPP is given the opportunity to lead and/or participate in the event. With this information the ministry can also help promote your event on its social media channels. Consider tagging MSAA on X (SeniorsON), Facebook (SeniorsOntario) and LinkedIn (Seniors and Accessibility) in relevant social media posts.

Acknowledging Support of Government

For products developed using SALC funding, SALC operators are required to acknowledge the Government of Ontario. The logo may appear on SALC program products with the acknowledgement wording addressed below.

The Ontario logo is the main identifier for the Ontario government's activities. It consists of a fixed combination of a stylized trillium and a unique typesetting of the word Ontario.

These are inseparable elements of the Ontario logo. They must not be used independently of each other, nor must their relationship be altered or modified in any way. The ministry name should not be used with the Ontario logo.

The acknowledgement must appear on the copyright or credit page of the product. The Ontario logo may appear as part of the acknowledgement.

Suggested Acknowledgement Wording

A. With support provided by the Government of Ontario.

OR

B. This [product/product name] was [presented/produced] by [SALC operator name] with support from the Government of Ontario.

Please note that the Ontario logo is protected under Canada's *Trademarks Act* and is restricted for official government use or by permission only.

Performance Measurement

Good reporting and performance measurement are central to the Province's commitment to transparency and accountability.

Collecting measurable data is the first step in measuring performance, and can help operators:

- Meet program requirements and provincial objectives.
- Demonstrate their value to seniors and older adults and their communities.
- Ensure that SALC programs are being used to their full potential.
- Better connect seniors to their communities, including primary health care services, as a result of SALC programs and services.

This data will also provide the Province with assurances that operators:

- Use the provincial funding for the purposes intended.
- Achieve the outcomes that operators outline in their application.
- Comply with the terms and conditions of transfer payment agreements and the SALCA.

Operators are required to provide the following SALC program data in both the initial application as goals and in their final report as results achieved:

Participation:	<ul style="list-style-type: none">• Number of members or unique participants in the SALC program• Number of volunteers supporting the SALC program• Number of veterans that will benefit
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Operations:	<ul style="list-style-type: none"> • The number of days per year that SALC program activities and services are offered • Total number of activities and services supported by SALC funding • Delivery of intergenerational activities <p>If the SALC program specifically supports veterans the program will also be required to report on:</p> <ul style="list-style-type: none"> • Number of programs or services delivered that will serve veterans • Number of programs or services delivered at a Legion
Connectedness / Service Access:	<ul style="list-style-type: none"> • Demographic groups that participate in SALC programming • How the SALC program provides information about other programs or services in your community • How the SALC program refers clients to other programs or services in the community, and if so, which programs or services

Additionally, in the final report, SALC operators must provide the following information:

Providing Seniors with the Services they Need:	Number of activities in different programming categories offered in an average week
Improving Access to Services for Seniors:	<p>How the SALC program is helping seniors improve their access to programming and services</p> <p>Types of healthcare activities and services offered/referrals made</p>
Partnerships:	Description of partnerships or collaborations with local organizations (i.e., primary health care providers) created during the year (such as information sharing, business, space sharing, etc.)

Feedback from SALC Members/Participants

During the funding year, SALC operators must survey SALC members/participants to determine their level of agreement, with the following statements related to the outcomes of the SALC program. Levels of agreement are on a five-point scale: strongly agree (5), agree (4), neither agree nor disagree (3), disagree (2), strongly disagree (1), not applicable/don't know.

For 2026-27 the survey statements are:

- The SALC program helps me feel more engaged in my community.

- The SALC program increased my feeling of safety and well-being.
- The SALC program's activities help to reduce social isolation in the community.
- The SALC program meets my needs and interests.
- I am satisfied with the SALC program's activities and services.
- I feel more physically active after participating in SALC program activities.
- I feel more mentally active after participating in SALC program activities.

If the SALC program specifically provides activities and services to veterans, the survey must include the following additional statement:

- The SALC program helped me feel more involved in the community as a veteran.

Survey feedback results must be collected during the program year (April 1, 2026 to March 31, 2027) and reported in the final report for 2026-27 which will be due to the Ministry by May 31, 2027.

Additional reporting on the results of activities supporting health care may be requested, for example, activity specific participant surveys. Information regarding additional reporting will be provided by your RDA as required.

Mandatory Reporting

MSAA may require SALC operators to complete online report-backs during the program year on an as needed basis to help MSAA gather information from SALC operators to better support them and their programs. For example, this could include participant surveys for specific activities like health and wellness activities. Information regarding additional reporting will be provided by your RDA as required.

Quarterly payments and Special Grants may be withheld from operators that have not submitted a required online report-back.

Final Report Process

MSAA requires a final report on program expenditures and results at the end of the fiscal year (March 31st). Final reports are due two months after the end of the fiscal year (May 31st).

Submitting a final report and returning any unspent funds is the final step in the annual funding cycle. SALC operators are required to return any unspent program funds to the Ministry via cheque at year end.

Operators will be asked to confirm in their final report that program funding was only spent on eligible SALC expenses and in accordance with the program dates outlined in these Guidelines. Quarterly payments and Special Grants for a subsequent fiscal year may be withheld from operators that have not submitted a final report-back or returned unspent funds.

Records and Information Management

Note that all documentation associated with the funding application, approval, actual expenditures (including proof of purchase for all items), and the final report submitted to MSAA **must be saved** by the operator **for provincial audit purposes for a period of seven years**. An audit or request for proof of purchase can be requested by MSAA on behalf of the Province at any time during this period.

As part of MSAA's audit requirements and final reporting process, a sampling of SALC programs will be asked to provide a summary of SALC Program expenses followed by copies of selected invoices to verify that SALC Program funding was spent on eligible expenses.

Tracking Funding and Financial Reporting

Operators are required to keep track of funding from MSAA and their funding partner(s) separately to ensure they can report on the different sources of funding in a transparent manner.

During the final reporting period **non-municipal** operators that receive **\$100,000 or more in total MSAA grant program funding** will be required to submit **segmented audited financial statements**.

Funding from MSAA includes SALC Program funding, Seniors Community Grant (SCG) funding and Enhancing Access to Spaces for Everyone (EASE) Grant funding.

- An audit engagement requires an auditor (an independent professional public accountant) to provide the client the highest level of assurance on the client's financial statements, including but not limited to consideration and evaluation of the internal control system of the company, which may include testing the effectiveness of the system; tests of the underlying documentation to support account balances; observation of the physical inventory counts; and outside confirmation of account receivable balances.

Non-municipal operators that receive **less than \$100,000 in total MSAA program funding may be required** to submit an audit, review engagement or board-endorsed financial statements if requested by the RDA during the final reporting period in specific circumstances where there are financial irregularities with the final report and/or invoice testing.

- A review engagement requires an independent professional public accountant to review financial statements to ascertain whether they are plausible, not misleading, and that the accountant is satisfied that the financial information is presented in accordance with generally accepted Canadian accounting standards for non-profit organizations. Board members usually must waive having audited financial statements prepared, in favour of a review engagement. Reviews provide limited

assurance that the financial information conforms to generally accepted accounting principles. This process is less expensive than a full audit engagement.

- Board-endorsed financial statements disclose the financial state of an operator and an accountability of funding, including how it was spent. There is generally no additional cost to prepare financial statements as it is usually done by the treasurer or other financial staff. Statements must be approved by two senior officials, such as the Board Chairperson, CEO, CFO, President, or Vice-President.

For example: If an operator receives \$90,000 in SALC Program funding for two SALC programs and \$20,000 for a Seniors Community Grant project in 2026-27, for a total of \$110,000 in funding from MSAA, the operator will be required to submit segmented audited financial statements with the SALC program final reports.

Municipal SALC operators are required by MSAA on behalf of the Province to provide financial reports that clearly show the provincial SALC Program funding. This can be done through consolidated financial statements or through the provincial Financial Information Return (FIR) system. To reduce duplication, municipalities must report SALC funding in the FIR system under Schedule 12, Ontario Conditional Grants, Social and Family Services, Line 1220 - Assistance to Aged Persons, or Recreation and Cultural Services. Municipalities that identify SALC funding through the FIR system are not required to submit separate audited statements unless requested by MSAA.

Any municipality that does not report to the Province through the FIR system is required to submit financial reports audited by an independent accounting firm directly to their RDA.

Appendix A – Glossary

Funding Partner(s) - Under the SALCA, a SALC Program operator is responsible for partnering with one or more municipalities or prescribed entities (funding partners) to help fund the costs of maintaining and operating the approved SALC program. A contribution of at least 20 percent of the net annual cost to maintain and operate the program must be provided by one or more funding partners, for the operator to receive provincial funding for the SALC program.

Funding Partner Commitment Letter - detailing the commitment to provide all or part of the required 20 percent funding contribution for 2026-27 must be submitted with the budget submission form from:

- o all third-party funding partners
- o any new municipal or self funded partner commitments for 2026-27

In-kind Contribution - Non-monetary resources such as goods or services provided by funding partners to support the SALC program, valued at market rates.

Maintenance and Operating (M&O) Funding - Annual funding to support regular program expenses such as staffing, rent, and supplies.

MSAA (Ministry for Seniors and Accessibility) - the Ministry responsible for the overall management, stewardship and oversight of SALC Program funding and program delivery, including setting the policy direction and program funding, and ensuring operators comply with their transfer payment agreements and the SALC Program Guidelines. MSAA also provides information about other government programs for older adults and seniors.

NORC (Naturally Occurring Retirement Community) - A residential area with a high concentration of seniors.

RDAs ([Regional Development Advisors](#)) - serve as MSAA's first point of contact for operators. RDAs support administrative processes related to requesting funding, payments and fulfilling reporting requirements, they provide operators with important program information and monitor program delivery for compliance.

SALC Operators - deliver SALC programs that help support seniors in their communities. Operators must be financially capable of establishing, maintaining and operating their programs under competent management. They must operate in good faith; there must be no evidence of careless management or attempts to deliberately deceive or mislead the government or participants in the programs. They must also demonstrate how the organization, and its programs and services, will best serve the interests of older adults and seniors.

SALC operators are expected to comply with the SALCA and all other applicable legislation, including laws governing labour, employment, and accessibility for people with disabilities.

Operators receive funding according to the terms and conditions set out in the provincial transfer payment agreement with the Province of Ontario that the operators sign. Operators are responsible for delivering frontline services to older adults and seniors and must follow the terms of their agreements and the SALC Program Guidelines, including reporting on program targets and outcomes.

SALC programs - a collection of structured activities and services that promote active and healthy living, social engagement, and learning for persons who are primarily seniors and older adults. A SALC program should provide a variety of passive and active programming and can include remote social and recreational activities, as well as virtual health and wellness exercises and clinics, and educational workshops on various topics (e.g., safety and legal protections, governance and volunteerism, computer literacy).

A “centre” is often referred to as the place where activities and services are offered. SALC programs can, however, be offered at a single physical location or through several different locations or satellites or offered in non-traditional formats, such as mobile services or through technology (e.g., interactive telephone or web-based platforms) to increase outreach.

SALCA (*Seniors Active Living Centres Act, 2017*) - the legislation that establishes the SALC Program and its purpose.

Special Grant - one-time funding for new or exceptional expenses that support SALC program delivery.

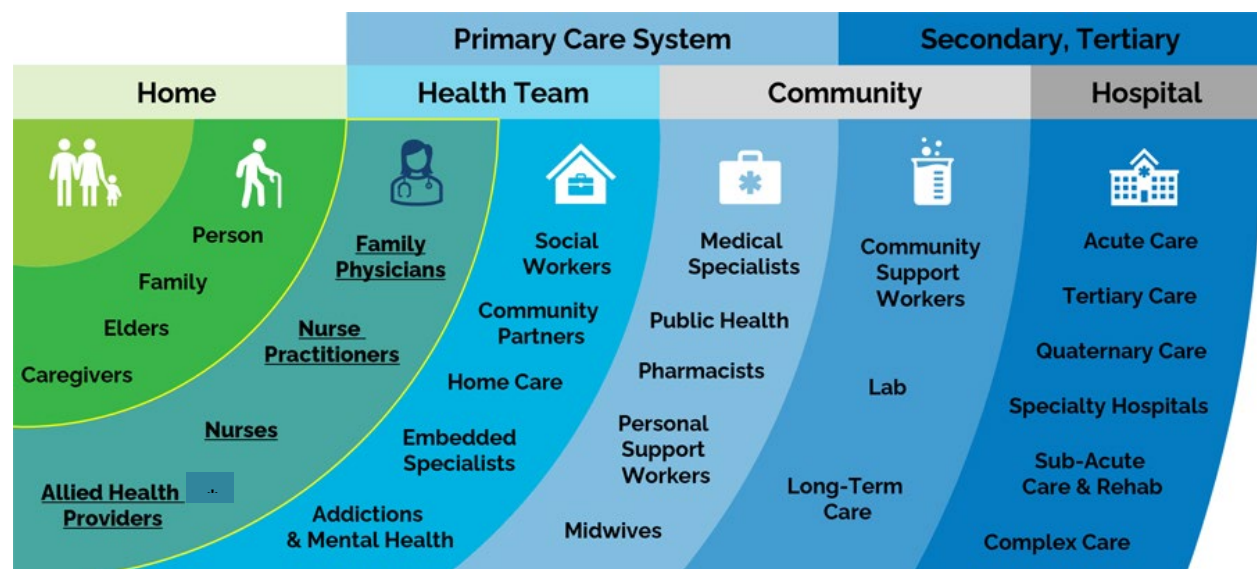
TPA (Transfer Payment Agreement) - the legal agreement signed by the operator and the ministry that outlines the rights, responsibilities, and obligations of both parties regarding a SALC program transfer payment.

TPON (Transfer Payment Ontario) - the online system used to submit applications and reports for SALC Program funding.

Appendix B – Improving Connections and Access to Primary Health Care (Additional Information)

Ontario's [Primary Care Action Plan](#) has a mandate to connect every person in Ontario with primary care. Primary care is the network of health professionals that supports ongoing, comprehensive and convenient health care for every Ontarian. With 413 SALC programs across the province the SALC Program is uniquely positioned to build and strengthen existing partnerships with primary health care professionals to improve access to primary health care for SALC participants.

The following visual shows the variety of health professionals that SALC programs could build connections with to help seniors access health services:



Allied Health Providers provide a range of diagnostic, preventive, and therapeutic services in connection with health care. For example, this includes nurses, dietitians and social workers etc.

Resources:

- Use the [Public Health Unit Locator](#) to find your nearest Public Health Unit where you can connect with public health nurses who can offer vaccine clinics and a range of health education workshops and information and resources you can provide to seniors.
- To find a range of healthcare services in your community connect to [Health 811](#). You can contact them to explore what services are located close to your SALC location or you can refer seniors to contact them directly. You can also connect with your local [Ontario Health Team](#) who are currently focusing their efforts on supporting primary care attachment and chronic disease management and prevention.

The following table provides examples of potential activities and services that SALC programs could work with service providers to host or facilitate access to by leveraging connections to primary care in their communities:

Type of Health and Wellness Activity or Service	Examples of Activities and Services
Health Clinics	Vaccination clinics (e.g., flu/COVID), vision/hearing clinics, foot care, blood pressure clinics
Chronic disease management	<p>Health support activities for participants with a chronic disease like diabetes, cancer, heart disease, stroke, dementia/Alzheimer's, arthritis, osteoporosis, etc.</p> <p>This could include activities to support specific groups like:</p> <ul style="list-style-type: none"> - A fitness program designed for persons with osteoporosis or diabetes - Dancing classes specifically tailored to participants with Parkinson's to improve/retain balance, motor skills, mental health - Aquatic programs geared to stroke survivors
Chronic disease prevention	Education and awareness sessions for the prevention of diabetes, cancer, heart disease, stroke, dementia/Alzheimer's, arthritis, osteoporosis, etc.
Mental and Relationship Health	Social worker/counsellor services, grief/mental health/addiction support groups
Health promotion seminars	Healthy eating, falls prevention, elder abuse
Community support services	Build connections to Adult day programs, homemaking services, Meals on Wheels, or offer telephone reassurance, friendly visiting, or transportation to medical appointments/clinics
Personal care services	Such as hair stylist, barber, massage therapy, nail care
Social Prescribing	Working with primary health teams in your area to prescribe attending SALC program activities to help manage social isolation, depression or chronic diseases. For example, Links2Wellbeing .
Caregiver Supports	Establish support groups or connect with caregiver organizations for resources e.g., The Ontario Caregiver Organization
Information and referral to health or wellness activities or services in the community	Work with different primary care providers to host a community health and wellness fair

Appendix C – Sample Certificate of Insurance

Name and address to whom issued: (4) His Majesty the King in Right of Ontario as represented by the Minister for Seniors and Accessibility, 777 Bay Street, Suite 600C, Toronto, ON, Canada, M7A 2J4			Name and address of Insured (1)		
Type of insurance (4a)	Insurer	Policy Number	Expiration	Coverages	Limits of Liability
Commercial General Liability (5) Including: - Non-owned Automobile - Blanket Contractual Liability - Products and Completed Operations - Cross Liability and Severability of interests clause - Personal Injury - Employers Liability or WSIB Clearance	Insurance Co. Canada	xxxxxx	31-03-2027 (2)	Inclusive Limits, Bodily Injury and Property Damage Liability	Each Occurrence or Accident: \$2,000,000 General Aggregate: \$2,000,000 (4b)
Additional Insured: His Majesty the King in right of Ontario, his ministers, agents, appointees and employees. (3) SUBJECT TO THE TERMS, CONDITIONS AND EXCLUSIONS OF THE ABOVE NOTED POLICIES					
(6) **EVIDENCE OF INSURANCE ONLY** CANCELLATION: Should any the policies described herein be cancelled before the expiration date thereof, the insurer(s) affording coverage will endeavour to mail 30-days written notice to the Certificate Holder named herein, but failure to mail such notice shall impose no obligation or liability of any kind upon either the Insurer(s) affording coverage, its agents or representatives. Issued at: Toronto, Ontario Date: (7) Signature:					

Certificate of Insurance Provisions (correspond to the numbers in brackets in the sample certificate above)

(1) State that the insured party is the recipient organization with whom the Ministry for Seniors and Accessibility has contracted. This is important since a policy will only cover the Named Insured on the policy.

(2) Identify the date of coverage (i.e., the project/program duration).

(3) Identify the Ministry for Seniors and Accessibility as an additional insured by using the following language: "His Majesty the King in Right of Ontario, his Ministers, agents, appointees and employees." This phrase should appear on the certificate face under a memo heading or special note box.

- (4) Identify the type (a) and amount (b) of coverage (i.e., Commercial General Liability Insurance is listed and is on an occurrence basis for two million dollars).
- (5) Identify all the endorsements requested in section A10.1 of the Transfer Payment Agreement signed by the Seniors Active Living Centre (SALC) operator.
- (6) Include a statement that the certificate holder (the Ministry for Seniors and Accessibility) will be notified of any cancellation or material change within 30 days.
- (7) Include the signature of an authorized insurance representative.