

Ministry of Education

Office of the ADM
Financial Policy and Business
Division
20th Floor, Mowat Block
Queen's Park
Toronto ON M7A 1L2

Ministère de l'Éducation

Bureau du sous-ministre adjoint
Division des politiques financières et des
opérations
20^e étage, Édifice Mowat
Queen's Park
Toronto ON M7A 1L2



2014: B04

MEMORANDUM TO: Directors of Education
Secretary/Treasurers of School Authorities

FROM: Gabriel F. Sékaly
Assistant Deputy Minister
Financial Policy and Business Division

DATE: March 27, 2014

SUBJECT: Grants for Student Needs Funding and Regulations
for 2014–15

I am writing today to provide you with information on the 2014–15 Grants for Student Needs (GSN) and its supporting regulations, which I am pleased to advise have been made by the Lieutenant Governor in Council. I am also pleased to advise that, again this year, this information is being provided in conjunction with the release of the 2014–15 board-by-board allocations for the Education Programs – Other (EPO) transfer payments. Today's releases should give school boards the information and the certainty that is needed to support effective budget building for the coming school year.

This memorandum presents details of the major policy and funding changes that inform the 2014–15 GSN, including the transfer of funding for Full-Day Kindergarten (FDK) into the GSN, continued support for our labour agreement commitments, measures related to the School Board Efficiencies and Modernization consultation with the education sector, capital investments, reforms to the funding formula in the areas of special education and school board administration, and investments to help boards keep up with costs. This memorandum also provides school boards with details on revised accountability mechanisms for some specific areas of GSN funding.

A. Full-Day Kindergarten Implementation

Transfer of operating funding into the GSN

Total GSN funding for 2014–15 is projected to increase by 3.1 percent over 2013-14 to \$22.53 billion, in part, due to the full implementation of FDK. In accordance with full implementation, funding is being moved from Education Programs – Other (EPO) into the GSN. This integration recognizes the mature funding requirements of FDK as the core education program for all Junior Kindergarten and Kindergarten students across Ontario. A memorandum to the sector (March 27, 2013, EL1 – Full-Day Early Learning Kindergarten Program Funding for 2013–14) advised school boards that this integration would occur in 2014–15.

This is a significant step forward in the process of building a cohesive and increasingly integrated system of early years support for our youngest learners and their families.

Key points of the transition to full operating funding through the GSN are:

- The Elementary Pupil Foundation Grant, currently organized in two grade groupings – Primary (JK to Grade 3) and Junior and Intermediate (Grades 4 to 8) – will be reconfigured into three groupings: Kindergarten (JK/K), and Primary (Grades 1 to 3), and Junior and Intermediate (Grades 4 to 8). Each group will be funded on the basis of its unique class size standards and staffing model:

Class Size and Staffing Models for Elementary Pupil Foundation Allocations

Pupil Foundation Allocations	Average class size funded
Kindergarten (JK/K)	<ul style="list-style-type: none">• 26.0 students• 1 classroom teacher• 1 early childhood educator (ECE)
Primary (Grades 1 to 3)	<ul style="list-style-type: none">• 19.8 students• 1 classroom teacher
Junior and Intermediate (Grades 4 to 8)	<ul style="list-style-type: none">• 24.5 students• 1 classroom teacher

- Funding for ECEs, which was previously provided through EPO, will be allocated through the Kindergarten Pupil Foundation Allocation, with funding to recognize the salary grid (“qualifications and experience”) for ECEs provided through the Cost Adjustment and Teacher Qualifications and Experience Grant. Funding for ECEs will be determined by class size requirements.

- The Supported Schools (referred to as “outlying schools” in the Grants for Student Needs – Legislative Grants for the 2014-2015 School Board Fiscal Year regulation) calculation for FDK has been restructured to reflect these changes.
- The Declining Enrolment Adjustment Grant has been revised for 2014–15 so that it is held harmless against the increase in Kindergarten Average Daily Enrolment (ADE) resulting from the FDK transfer into the GSN.
- Classrooms identified as Kindergarten rooms in the School Facility Information System (SFIS) will have their on-the-ground (OTG) loadings automatically revised to 26, to reflect average FDK class size. School boards are to ensure that facility modifications resulting from the implementation of FDK are accurately accounted for in SFIS.
- Like other elementary pupils, students in FDK who are enrolled for an average of at least 210 minutes per school day will be “full-time” rather than “half-time” pupils for purposes of calculating ADE. Any student who is receiving less than an average of 210 minutes of instruction will be “part-time” for the purposes of ADE.
- The average daily length of program required for FDK Immersion French funding through the French as a Second Language Allocation will change from the current 75 minutes to 150 minutes, as is currently required for Grades 1 to 8 Immersion. This maintains the program approach that, for Immersion, instruction in French should represent 50 percent, or more, of the school day. The per-pupil dollar amount for FDK Immersion will remain the same as for Grades 1 to 8 Immersion.
- Other allocations in the GSN that use ADE as a factor will automatically adjust to the change in Kindergarten ADE.
- With full implementation, the Ministry will continue to provide funding for Early Years Lead positions in all school boards as an EPO transfer payment outside the GSN.

B. Labour Framework

We are coming to the end of the final year of the current Labour Framework with collective agreements in the sector expiring August 31, 2014. A new round of collective bargaining has not yet begun. However, in the absence of new collective agreements being in place as of September 1, 2014, or mutually agreed upon decisions that might be taken at the bargaining table, the existing terms and conditions of employment in expired collective agreements will continue into the 2014–15 school year, unless these terms and conditions are specifically time limited in the current collective agreements.

This continuation of terms and conditions of employment is due to the application of the statutory freeze provisions of the *Ontario Labour Relations Act* to expired collective agreements.

In particular, the delay in salary grid movement (known as the “97th day” provisions) would continue into the 2014–15 school year. Unpaid days for teachers are specific to the 2013–14 school year, and would not continue.

The statutory freeze carry-over into the 2014–15 school year would also apply to other monetary collective provisions including benefit levels and practices, long-term disability, maternity leave benefits, the sick leave/short-term disability plan, and WSIB benefits. These provisions are supported by funding commitments agreed to as part of the Implementation Cost Estimate (ICE) Working Group process, such as:

- **Funding for an additional sick day – \$30 million:** the number of sick days was increased from 10 to 11 days. In 2013–14, this funding was built into the GSN benchmarks and will continue.
- **Expanding eligibility for sick leave – \$3 million:** eligibility for sick leave and short-term leave and disability plan benefits was expanded to capture a wider range of employees. As in 2013–14, funding will flow to boards based on a table amount in the 2014–15 grant regulation.
- **Expanding benefits for maternity leave – \$24.5 million:** the minimum benefit period for maternity leave was extended from 6 to 8 weeks. This funding will also be flowed through a table amount.

We will also be meeting our MOU commitment to eliminate the salary differential between the Elementary Teachers’ Federation of Ontario (ETFO) and non-ETFO teachers that is currently reflected in the Addendum to the Technical Paper 2013–14 and in the supporting GSN regulations. These changes, which will also result in revisions to the corresponding salary grids, will become effective September 1, 2014.

The Ministry will continue to implement a reduction in the benefits funding benchmarks as part of the phase-out of retirement gratuities, which began in 2012–13. As in 2013–14, the phase-out will be implemented through a reduction to all benefits benchmarks in the GSN. This 0.167 percent reduction will be applied to the benefits benchmarks in the Foundation Grants with equivalent adjustments to the benefits benchmarks in the special purpose grants.

C. School Board Efficiencies and Modernization (SBEM)

The 2013 Budget announced that the Ministry of Education would consult with education stakeholders on efficiencies and modernization measures, with savings through this strategy beginning in the 2014–15 school year.

During the week of November 18, 2013, consultations were held with trustees, board directors of education, school board business officials, principals and vice-principals, teacher federations, support staff representatives, parent groups, student trustees, and the Minister’s Advisory Council on Special Education (MACSE). Written submissions

were also solicited and received from various parties in the education sector. A [summary report](#) is now available on the Ministry's website.

A key consensus to emerge from the consultation was the potential to work together to make more efficient use of school space in Ontario. There is currently empty school space across the province that could be better utilized from the school board perspective. We heard that school space should be viewed as a potential community resource that could be supported by creative partnerships, and so space could be better utilized from a community perspective as well. Finally, it was indicated that both time and increased capital investments would be required to create new space or adapt existing space to new purposes.

As a result, we are taking a measured and phased approach to promoting a more efficient use of school space. This strategic approach consists of the following elements:

- Revising GSN grants and allocations to incent boards to make more efficient use of school space;
- Revising the Pupil Accommodation Review Guideline (PARG) to make the process more effective for boards and the community;
- Providing more capital funding to support consolidations and right-sizing of school facilities;
- Providing funding to boards to build planning capacity where there is a need to address underutilized schools; and
- Consulting with the sector on a regular basis on issues related to the GSN, including issues related to making more efficient use of school space.

GSN Changes Related to the Efficient Use of School Space

Changes to the Top-up Calculations:

The first element of this measured approach will be to make adjustments to the grants that support the operation of school space that school boards report is underutilized. We expect that boards that have not looked at ways to consolidate space – including sharing space between elementary and secondary panels – will re-evaluate that possibility as well. We hope that these changes may also provide incentives to boards to seek out additional community partnerships, where these partnerships make sense for both the board and potential partners.

For 2014–15, we will be reducing the threshold for Base Top-up funding for the School Renewal and School Operations Allocations. Base Top-up currently provides funding for up to 15 percent of a school's excess capacity to a maximum of 100 percent capacity.

Under the new calculation, Base Top-up funding will be provided for up to a maximum of 95 percent of a school's capacity.

We will also be introducing a two-tiered system for calculating Base Top-up funding that is determined by a school's utilization rate. Under this new structure, schools at, or below, 65 percent utilization, will be provided with top-up funding that recognizes 10 percent of their excess capacity. This is a reduction from the current 15 percent top-up rate. However, schools with utilization rates greater than 65 percent will continue to be eligible for top-up funding that recognizes 15 percent of their excess capacity.

These changes will not affect schools qualifying for Enhanced Top-up under the School Renewal and School Operations Allocations. These schools will continue to receive top-up funding for up to a maximum of 100 percent of their excess capacity.

Investments in Supported Schools:

We heard in the SBEM consultations that Supported Schools – that is low-enrolment schools that are located too far from a neighbouring school of the same board and panel to be closed or consolidated – should stay open and, in some cases warrant additional support.

We will, therefore, be providing additional funding to better support minimum staffing levels where boards make the most use of space by combining both panels in the same school. Currently, a Supported School that houses both an elementary and a secondary school is treated as a secondary school for funding purposes. Under the new approach, these schools will generate funding for elementary and secondary teachers separately based on a school's corresponding elementary and secondary enrolment. This change recognizes the operational reality that elementary and secondary teachers are not interchangeable. With this change these schools should generate more funding than under the current approach. This change may also encourage boards to combine schools from different panels in one location.

Additional funding will also be flowed for Supported Schools to help ensure the viability of FDK at these facilities by ensuring there is a minimum core staffing of ECEs where there is sufficient enrolment.

Revisions to the Pupil Accommodation Review Guideline

The Ministry's *Pupil Accommodation Review Guideline* provides direction to school boards on how to conduct public accommodation reviews to determine the future of a school, or group of schools. The Guideline, which was last revised in 2009, outlines the minimum requirements, such as timelines, that boards need to follow when consulting with their communities about potential school closures, and identifies issues that need to be considered as part of the decision-making process.

Since the Guideline was last revised, the Ministry has continued to receive feedback on both the Guideline and the accommodation review process from boards, parents, students, and community members. At the SBEM consultations, we were clearly told that better tools are needed to more effectively deal with accommodation decisions. In recognition of these concerns, the Ministry has recently initiated a review of the Guideline and will be developing options that should make the accommodation review

process more flexible for school boards, while at the same time ensuring that the community has meaningful input. The Ministry has already begun consultations with representatives from school boards who currently sit on the Ministry's Capital Advisory Committee. As part of the review, the Ministry intends to consult with other education stakeholders in the Spring, with a revised Guideline expected to be released in the Summer of 2014.

More information on the revised Guideline, and board requirements to adapt existing accommodation review policies to reflect the revised Guideline, will be provided at that time.

Capital Investments to Support Efficient Use of School Space

In support of the SBEM initiative, the government has established a new, four-year, \$750 million School Consolidation Capital (SCC) program to help boards manage their school space more efficiently. The Ministry recognizes that for school boards to effectively and efficiently manage their excess capacity, they will need to, in some instances, right-size their capital foot-print. This funding will be allocated on a business-case basis for new schools, retrofits and additions that support consolidations.

Approximately \$100 million of this funding will be allocated to support 23 consolidation projects that were approved for funding as part of the 2013–14 Capital Priorities program. The Ministry will provide more details in the near future about how the remaining SCC funding will be allocated.

Investments in Capital Planning Capacity

We were told during the SBEM consultations that savings should be reinvested to help boards address their accommodation challenges. We will therefore be providing boards with \$8.3 million to support policy development and capacity building to undertake the planning necessary to make more efficient use of their space. This funding will be targeted to boards that have consolidation opportunities and may not have adequate planning capacity. Details regarding the allocation of this new funding will be available shortly.

Ongoing GSN Consultations

Building on the consultations held for this year's GSN, it is the government's intent to re-invigorate the process of annual GSN consultations with the education sector. As in years past, these consultations will focus on changes to the GSN that better align the GSN with board cost structures, drive efficiencies, and support the government's student achievement agenda.

As part of that process, we will continue to engage stakeholders on ways that the GSN can support, and drive, more efficient use of school space. The government expects that, at the same time, school boards will continue to find ways to make better use of their space by looking at creative approaches, such as having both panels sharing space in the same building.

We also intend to consult with other provincial Ministries to develop a policy on how best to promote the sharing of space with a wider range of community partners.

Summary of SBEM Impacts

The changes to Base Top-up will result in savings of \$42.4 million. Of those savings, \$23.8 million will be reinvested in Supported Schools and Capital Planning Capacity, as noted above, resulting in net savings of \$18.6 million. At the same time the Province is investing \$750 million over four years to help boards make more efficient use of their school space, as well as an additional \$1.25 billion investment over three years in renewal funding, which is discussed further below.

D. Other Capital Investments

Capital Priorities

The Ministry is currently finalizing the 2013–14 Capital Priorities funding approvals. The Ministry received a total of 268 project submissions and is providing funding approvals for 78 projects. We expect to provide more details on funding allocations for this round of Capital Priorities later this Spring. An announcement about the next round of Capital Priorities is expected to be made later in the year.

School Condition Improvement (SCI)

Since 2011, the Ministry has assessed over 2,800 facilities across all 72 school boards under the Condition Assessment Program. Based on the assessment results compiled to date, the Ministry is aware that there are many schools that have a significant backlog of renewal needs and require additional investments in school renewal to prevent further school condition deterioration and ensure that students continue to have safe and healthy learning environments. As a result, over the next three years, the government is making a significant new investment of \$1.25 billion in School Condition Improvement (SCI) funding, with \$250 million of this funding to be allocated in 2014–15. This new investment extends the Ministry's initial three-year program that was to end in the 2013–14 school year, and represents the largest government investment in school renewal since the Good Places to Learn Renewal Program in the mid-2000s. This investment will also help school boards improve the overall energy efficiency of schools and meet their Accessibility for Ontarians with Disabilities Act (AODA) compliance requirements.

For the 2014–15 school year, SCI funding will be allocated in the same manner as in the past three years. For 2015–16 and 2016–17, SCI funding will be increased to \$500 million per year and will be allocated using a new funding methodology that will include information collected from the Condition Assessment Program. As in previous years, boards are reminded that all SCI funds must be used for expenditures that meet the requirement to be capitalized. Boards are also reminded that all expenditures using SCI funds must be reported in the Total Capital Planning Solutions (TCPS) database.

Boards that fail to report their SCI-funded expenditures in TCPS in a timely manner may not be eligible to receive full SCI funding in future years. The Ministry also intends to develop enhanced accountability measures for school board reporting of SCI expenditures for the 2015–16 school year.

Land and Temporary Accommodations

The Ministry will continue to support costs related to temporary accommodation, which includes leases for permanent instruction space, portable leases and purchases, and portable moves. The Ministry will also continue to support land purchases that support approved capital priorities.

E. Other Funding Formula Reforms

Changes to School Board Administration Funding

In 2010, the School Board Administration and Governance Advisory Group (BAAG) was established to develop a new funding model for school board administration. The new model is to replace the largely enrolment-based allocations with an approach that better reflects the key cost drivers and cost structures of school boards, as determined by board-level data.

In 2014, BAAG submitted a [report](#) with recommendations that is now available on the Ministry's website. Based on this advice, the Ministry will begin to implement a new allocation model for the key components of the School Board Administration and Governance Grant. The new model fully implements the recommendations in the report, with the exception of the recommendation for a two-year phase-in period. In recognition of the need for an adequate period of adjustment, we will be implementing the new model over a four-year period.

Under the new model, three of the seven allocations in the current grant, which represents the majority of funding, will be replaced, with no changes being made to the four remaining allocations. The new model uses formulas for each of the ten core functions below, which were recommended by BAAG. It should be noted that this new model does not affect the Trustees Allocation.

Current Allocations	New Core Functions¹
<ul style="list-style-type: none">• Directors and Supervisory Officers• Board Administration• Multiple Municipalities	<ul style="list-style-type: none">• Director of Education• Senior Administration• Director's Office• Human Resources• Finance• Payroll

¹ The following allocations remain unaffected: Trustees, Reporting Entity Project, Parent

Current Allocations	New Core Functions ¹
	<ul style="list-style-type: none"> • Purchasing / Procurement • Administration and Other Supports • Information Technology function • Non-Staff

While funding is generated for each of the ten core functions, boards are not required to match expenditures to the funding related to core function. In addition, school boards will continue to have the flexibility to allocate a portion of certain GSN grants and other non-GSN revenue to support board administration expenses.

Engagement Funding, Internal Audit.

The government recognizes the importance of board administration in providing strategic leadership for the education sector. As with all parts of the GSN, the government is open to an evidence-based review of the new model as part of the ongoing GSN consultation process in the future.

Special Education

The High Needs Amount (HNA) Allocation of the Special Education Grant continues to evolve based on extensive consultation with stakeholder representatives, especially the Special Education Funding Working Group. We believe that this most recent step in the evolution of the HNA Allocation will provide greater fairness and equity. The new HNA Allocation will better reflect the variation among boards with respect to students with high special education needs and boards' abilities to meet those needs.

In 2014–15, we will begin eliminating both the legacy HNA per-pupil amounts and the transitional HNA Stabilization support. Funding from these changes will gradually be repurposed and redistributed to increase the proportion of funding that is allocated through both the HNA Measures of Variability Amount (MOV) and the Special Education Statistical Prediction Model (SESPM). In addition, a High Needs Base Amount for Collaboration and Integration will be introduced to provide a “floor/base” of high needs funding using the same amount for all school boards.

These changes, though revenue neutral provincially, will have redistributive impact among boards, and will, therefore, be phased in over four years. More details on these changes are available on the [Ministry's website](#).

Mental Health Leaders

For 2014–15, annual funding for Mental Health Leaders in school boards is being moved from EPO into the GSN. This \$8.76 million in funding supports the salary and benefits costs (\$120,000) of one Mental Health leader in each school board, plus one leader to be shared by the four District School Authorities. Funding will be allocated

through a separate component of the Learning Opportunities Grant. This funding will be enveloped to ensure that there is at least one Mental Health leader in every school board in the province.

F. Keeping Up with Costs

Student Transportation

In 2014–15, the Student Transportation Grant is projected at \$883.5 million, which includes a 2 percent increase to help boards manage increased costs. As in previous years, this 2 percent cost update will be netted against a school board's transportation surplus. In addition, funding adjustments due to fuel price changes will continue to be triggered by the fuel escalation and de-escalation mechanism throughout the 2014–15 school year.

In 2010–11, the Ministry introduced a constraint measure where boards had to absorb 50 percent of the transportation revenue that was lost due to declining enrolment. In 2014–15, we will be returning to the funding policy where support is provided for 100 percent of the funding decrease resulting from declining enrolment. This change will help boards maintain transportation service levels despite declining enrolment and help meet transportation pressures that may emerge from school consolidations.

Utilities

For 2014–15, the Ministry will again provide a 2 percent cost benchmark update to the non-staff portion of the School Operations Allocation benchmark to assist boards in managing the increases in commodity prices (natural gas, facility insurance, and other costs). There will also be additional funding to further assist boards with electricity costs. In total, the electricity component of the School Operations Allocation benchmark will increase by 7.3 percent, based on the Ministry of Energy's most recent Long-Term Energy Plan.

Construction Benchmarks

The Ministry is increasing the elementary and secondary new construction cost benchmarks to \$178.51/ft² (\$1,921.46/m²) and \$194.74/ft² (\$2,096.16/m²) respectively. This represents a 4 per cent increase to both construction cost benchmarks. These changes reflect higher construction costs since the benchmarks were last updated in 2011. This increase will apply to all new project approvals, including those approved under the 2013–14 Capital Priorities funding program.

G. Accountability

Over the past several years, some school boards have been using their School Renewal Allocation on renewal expenditures that are operating in nature. For 2014–15, the Ministry is taking steps to protect school renewal funding for use on capital expenditures. An envelope will be created for the amount of school renewal funding that can be spent on renewal activity that is operating in nature. The envelope will be limited

to an additional 5 percent of each board's average school renewal dollars spent on operating expenses from the 2010–11, 2011–12, 2012–13 school years. The envelope for each board will remain unchanged for 2015–16 and 2016–17.

This measure ensures that most of the current renewal spending on capital, as well as the increased renewal funding available to boards through the integration of FDK in the GSN and the introduction of SCI funding in 2014–15, will be protected for capital purposes.

As we consult further with the sector on efficiencies and modernization, we will continue to focus on streamlining all reporting requirements, wherever possible. At the same time, we will continue to work with the sector to monitor those allocations that are targeted to the government's key priorities to understand how that funding is used for its intended purpose. Allocations of particular focus will be those in the Learning Opportunities Grant that directly support student achievement objectives, as well as the funding in the GSN that helps ensure safe learning environments in Ontario schools.

H. School Authorities

As in previous years, funding for school authorities will be adjusted in 2014–15, as appropriate, to reflect changes in funding to district school boards. The Ministry will provide further information concerning funding in 2014–15 for school authorities in the near future.

I. Reporting

Dates for Submission of Financial Reports

The Ministry has established the following dates for submission of financial reports:

Date	Description
June 30, 2014	Board Estimates for 2014–15
November 14, 2014	Board Financial Statements for 2013–14
November 28, 2014	Board Enrolment Projections for 2015–16 to 2018–19
December 15, 2014	Board Revised Estimates for 2014–15
May 15, 2015	Board Financial Report for September 1, 2014, to March 31, 2015

The Ministry expects that Estimates forms will be available on EFIS in mid-April.

J. Information Resources

The GSN regulations for 2014–15, which implement the changes described in this memorandum, have been made by the Lieutenant Governor in Council. The new funding regulations are:

1. *Grants for Student Needs – Legislative Grants for the 2014–15 School Board Fiscal Year;*
2. *Calculation of Fees for Pupils for the 2014–15 School Board Fiscal Year; and*
3. *Calculation of Average Daily Enrolment for the 2014–15 School Board Fiscal Year.*

As is the case each year, a variety of technical amendments have been made to the GSN and other related regulations from prior years.

All of the above regulations may be accessed through the [Ministry's public website](#), along with the *Technical Paper 2014–15* and *School Board Funding Projections for the 2014–15 School Year*.

If you require further information about school board funding in 2014–15, please contact:

Branch	Contact	Telephone and E-Mail
Capital funding	Grant Osborn	(416) 325-1705 grant.osborn@ontario.ca
Financial accountability and reporting requirements	Marie Li	(416) 326-0201 marie.li@ontario.ca
Operating funding	Joshua Paul	(416) 327-9060 joshua.paul@ontario.ca
Student Transportation Grant	Cheri Hayward	(416) 327-7503 cheri.hayward@ontario.ca
Special Education	Barry Finlay	(416) 325-2889 barry.finlay@ontario.ca

The 2014–15 GSN reflects the considerable work that has been completed, but also reflects the considerable work that remains to be done. For example, we have successfully completed the integration of FDK in the GSN as a core education program within the GSN. But, we are also just beginning to take the steps and provide the supports that are necessary to make more efficient use of school space. Our renewed commitment to consultation and collaboration with the sector will help ensure that

progress is made, and that meaningful gains are achieved in this area, so that Ontario students can benefit from a more efficient and modern education system.

We very much appreciate the collaborative approach taken in addressing funding issues and will continue to foster ongoing dialogue in addition to our annual GSN consultations.

Original signed by

Gabriel F. Sékaly
Assistant Deputy Minister

cc: Howie Bender, Chief of Staff
 G. Zegarac, Deputy Minister
 Assistant Deputy Ministers
 Superintendents of Business and Finance
 Superintendents of Human Resources
 Executive Directors, Trustee Associations
 Executive Director, CODE
 Federations and Unions