

**Ministry of Education**

Education Labour and Finance  
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**Ministère de l'Éducation**

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**2023: B09**

**Date:** August 21, 2023

**Memorandum to:** Directors of Education  
Senior Business Officials  
Secretary/Treasurers of School Authorities

**From:** Andrew Davis  
Assistant Deputy Minister  
Education Labour and Finance Division

**Subject** **2023–24 Grants for Student Needs (GSN) and Related Regulations**

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I am writing to inform you that the following new regulations and amendments to existing regulations have been made.

**2023-24 GSN Funding Regulations**

The GSN funding regulations for 2023-24 have been made by the Lieutenant Governor in Council. These regulations implement the funding investments, structural reforms, and other changes described in the memorandum 2023: B04 – 2023-24 Grants for Student Needs Funding issued April 17, 2023.

Through the GSN regulations, the Government is allocating a projected total of \$27.1 billion for elementary and secondary education in the 2023-24 school year.

The new funding regulations are:

- Grants for Student Needs – Legislative Grants for the 2023-2024 School Board Fiscal Year; and
- Calculation of Fees for Pupils for the 2023-2024 School Board Fiscal Year.

These regulations may be accessed through the [Ministry's public website](#).

### **Amendments to Existing Regulations**

As with every year, there are technical and other amendments to existing regulations that are required to clarify existing policy and update information received from school boards as follows:

#### ***Grants for Student Needs – Legislative Grants for the 2022-23 School Board Fiscal Year (O. Reg. 396/22)***

The regulation has been updated to reflect:

- an increase in education worker salary benchmarks to support the ratified Canadian Union of Public Employees (CUPE) and Ontario Council of Educational Workers (OCEW) central collective agreements, and a labour provision for other education workers;
- an increase in teacher salary benchmarks as a labour provision;
- clarification around the use of GSN funding for scholarships, bursaries, awards or donations (specifically, adding a restriction that explicitly states that GSN funding or any of the school board's accumulated surplus cannot be used for scholarships, bursaries, or awards that is provided to every student enrolled in or that graduates from a school of the board, and the use of GSN funds for providing donations to charitable non-profit organizations);
- updated enrolment information for the Differentiated Special Education Needs Amount;
- updated table amounts to reflect changes to capital priority projects, land priority purchases, Child Care Capital, and Child Care Capital EarlyON portion; and
- a minor technical amendment.

#### ***Grants for Student Needs – Legislative Grants for the 2021-22 School Board Fiscal Year (O. Reg. 616/21)***

This regulation has been updated to reflect Full-Time Equivalency reported in the 2021-22 financial statements to the crown contribution and stabilization adjustment for the benefits trust amount.

#### ***Determining of Boards' Surpluses and Deficits (O. Reg. 488/10)***

The regulation has been updated to exclude the effects of the new accounting standard, PS 3280 Asset Retirement Obligations, from the balanced budget compliance determination.

**Grants for Student Needs – Legislative Grants for the 2017-2018, 2018-2019, 2019-2020, 2020-2021, 2021-2022 and 2022-2023 School Board Fiscal Year (O. Reg. 252/17, O. Reg. 284/18, O. Reg. 277/19, O. Reg. 489/20, O. Reg. 616/21 and O. Reg. 396/22)**

These regulations have been updated to make a technical amendment to align with the existing policy.

**Restricted Purpose Revenues Regulation (O. Reg. 193/10)**

This regulation has been updated to reflect the following technical amendments:

- update to the list of schools eligible for the use of Rural and Northern Education Funds (RNEF); and
- update to the list of eligible expenses/activities, under the French as a Second Language Funding: Areas of Intervention funding for the 2023-24 school year.

**Fee for Non-Permanent Residents - Exemptions Regulation (O. Reg. 20/10)**

This regulation has been updated to provide continued access to a publicly funded school at no cost to Ukrainian students with a Canada-Ukraine Authorization for Emergency Travel (CUAET) visa.

If you require further information, please contact:

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Sincerely,

Original signed by

Andrew Davis

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