

**Ministry of Education**  
Transfer Payments and  
Financial Reporting Branch

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**2009: SB6**

**MEMORANDUM TO:** Superintendents of Business and Finance  
Secretary Treasurers of School Authorities

**FROM:** Andrew Davis  
Director  
Transfer Payments and Financial Reporting

**DATE:** February 4, 2009

**SUBJECT:** Calculation of 2008-09 Continuing Education and Day School  
Independent Study ADE

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The procedures for compiling and reporting Continuing Education and Independent Study Equivalent Average Daily Enrolment, for purposes of the 2008-09 Financial Statements, remain unchanged.

As in previous years, school boards are required to complete the applicable Course Lists for Grant Purposes and Enrolment Summary, using the appropriate ministry registers as the source for the data reported for funding purposes. However, school boards are not required to file these forms with the ministry.

The Course Lists are an important part of the Continuing Education and Independent Study enrolment audit trail and accordingly must be retained for ministry audit purposes. The minimum retention period for these forms is the current plus previous school board fiscal year. Retention beyond this minimum period is in accordance with the board's record management program as specified in subsection 171(1) (38) of the Education Act.

Excel spreadsheet versions of the course lists and the applicable instructions in Microsoft Word are available on the Transfer Payments and Financial Reporting Branch extranet site at <http://tpfr.edu.gov.on.ca> in the Pupil Enrolment section.

The Course Lists for Grant for non-credit language training programs (Adult English and French as a Second Language and Adult Citizenship and Language Instruction) transferred to the Ministry of Citizenship and Immigration are no longer located on this extranet site. For additional information regarding these forms, please contact Mourad Mardikian at (416)-327-4331 or [Mourad.Mardikian@ontario.ca](mailto:Mourad.Mardikian@ontario.ca).

The ministry finance officer assigned to your board is available to assist you with any questions or concerns you may have about these procedures.

Thank you for your co-operation.



Andrew Davis