

Ministry of Education

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Ministère de l'Éducation

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2014: SB11

MEMORANDUM TO: Superintendents of Business

FROM: Marie Li
Director
Financial Analysis and Accountability Branch

DATE: April 24, 2014

SUBJECT: 2014-15 Estimates

I am pleased to inform you that the 2014-15 Estimates and instructions detailing the changes for this year are now available through the Estimates link on the Financial Reporting website at <http://faab.edu.gov.on.ca/>

The forms implement the GSN changes announced in memorandum 2014:B04 and includes carryover provisions from the 2012-14 labour framework.

EFIS 2.0 and Historical Data

The forms have been developed under EFIS 2.0 which is a new platform that is based on Oracle Hyperion Planning. Training on the new EFIS system was provided to school board users in March and access to the training application was provided to boards after the training to further familiarize themselves with the new system.

As this is the first release of the new EFIS 2.0 system, a support mailbox has been set up for any questions or comments on the system to be sent to Efis.support@ontario.ca which will be monitored by the Ministry. Assistance on navigation and use of the EFIS.2.0 can also be directed to the list of EFIS team members included in the instructions to the 2014-15 Estimates forms. For other questions on the estimates forms, please contact your Ministry's Financial Analysts.

As part of the transition, EFIS 1.0 (the previous EFIS) will be accessible to boards until the end of 2014 to allow for completion of the review of the 2012-13 Financial Statements, 2013-14 Revised Estimates and the 2014 March reports. This will allow boards time to save their past submissions (in a PDF file format) in their own board directory before access is discontinued.

School Board Administration Funding and Uniform Code of Accounts

The School Board Administration Funding calculation has been amended based on the recommendations from the School Board, Administration and Governance Advisory Group (BAAG). Corresponding changes in the Uniform Code of Accounts (COA) were also made to include new core functions under Board Administration expenses. A revised version of the COA dated April 2014 is posted on the Financial Reporting website.

A new Schedule 10.6 has been created in EFIS to report board administration expenses for these new functions.

EPO Grants

A new Appendix E has been created in EFIS which lists the EPO programs and allocations that are applicable to the board. Boards are required to report the projected expenses for these programs. A re-profile column is included to accommodate instances where there is underspending in 2014-15 and program areas in the ministry have approved a re-profiling of the unspent funding into the following year through amendments to the TP agreements.

SFIS classroom loading update for Full Day Kindergarten

The SFIS kindergarten classroom loading for 2014-15 has been updated to 26 in the On the Ground (OTG) capacity of schools used in EFIS to calculate funding. If boards have questions on the loadings or the updated OTG, they should contact their Capital Analysts in the Capital Policy and Programs Branch.

Appendix C

School level data and funding are no longer input and calculated in a separate Excel workbook, they are now integrated in the EFIS 2.0 application. Boards are now required to input enrolment data at a more detailed level for each school as the information is now rolled up to the board level in the enrolment schedules. As indicated in memorandum 2014:B04, full day kindergarten is now funded under the GSN; therefore changes on the calculation of full time equivalent enrolments have been made to implement the change.

Boards have access to a detailed report showing their school level funding (e.g. school operations and school renewal Top up and school foundation).

Ministry approval for in-year deficit

Please be reminded that in accordance with section 231 of the Education Act, school boards must seek the Minister's approval for an in-year deficit that exceeds the lesser of: 1) the accumulated surplus available for compliance from the preceding year or 2) one percent of the board's operating allocation. Boards should seek Ministry approval prior to the final board's approval of the budget. The approval from the Ministry must be obtained at any point during the fiscal year when it becomes known to the board that its projected in-year deficit will exceed the threshold set out in section 231 of the Education Act. A new approval from the Ministry is required if the projected in-year deficit has increased from the previous approved amount.

A separate email will be sent to boards shortly after this memorandum to provide further instructions on the Ministry approval process.

Submission

Boards are required to submit their 2014-15 Estimates by June 30, 2014 through EFIS at <https://efis.fma.csc.gov.on.ca/workspace/index.jsp>

Paper documents are no longer required to be mailed to the Ministry to support boards' active EFIS submission. Instead, a copy of the following document should be submitted electronically, from the active EFIS submission:

- Certificate from the Director of Education;
- Compliance Report;
- Schedule 9;
- Schedule 10
- Schedule 10ADJ;
- Section 1A summary (all pages); and

The documents should be sent as a PDF file by email to estimates.met@ontario.ca as an attachment and should not be directly inserted into the body of the email.

Only the Certificate from the Director of Education in the aforementioned documents requires the Director of Education's signature. The file name used should follow the naming convention specified on the FAAB website located at <http://faab.edu.gov.on.ca/Estimates%14-15.htm>.

To facilitate the management of our electronic filing, boards are asked to include the following text in the subject line of the email "2014-15 Estimates Supporting Documentation – DSB ##".

We understand the completion of the 2014-15 estimates under the new system will have some change management challenges. We will commit to provide assistance to boards through our business and our development teams to ensure a smooth transition and we invite comments from the sector as we explore further changes and improvements for future releases.

Original Signed By

Marie Li
Director
Financial Analysis and Accountability Branch

cc. Directors of Education