

**Ministry of Education**  
Financial Analysis and  
Accountability Branch  
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Toronto, ON M7A 1L2

**Ministère de l'Éducation**  
Direction de l'analyse et de la  
responsabilité financières  
900, rue Bay  
20<sup>e</sup> étage, édifice Mowat  
Toronto ON M7A 1L2



**2016: SB02**

**MEMORANDUM TO:** Senior Business Officials  
Secretaries/Treasurers of School Authorities

**FROM:** Marie Li  
Director  
Financial Analysis and Accountability Branch

**DATE:** January 21, 2016

**SUBJECT:** Extraordinary Costs Incurred During Work-To-Rule  
Activity in the 2015-16 School Year

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The purpose of this memorandum is to request information on extraordinary expenses incurred by school boards as a result of the recent work-to-rule activity during the 2015-16 School Year. This is a follow-up to the memorandum recently issued from the Deputy Minister providing further clarification on the 2015-2016 directions for emerging from the pause.

Boards are required to provide the costs incurred as a result of the province wide work-to-rule initiated by the Federations/Unions listed below;

- Canadian Union of Public Employees (CUPE)
- Elementary Teachers Federation of Ontario (ETFO)
- Ontario Secondary Schools Teachers Federation (OSSTF)
- Ontario secondary Schools Teachers Federation –Education Workers (OSSTF – EW)

Types of incremental expenses that are eligible include:

| <b>Category</b> | <b>Description</b>  |
|-----------------|---|
| Communication   | Includes notification to pupils, parents and the community relating to the work-to-rule (including translation costs) |

| Category          | Description   |
|-------------------|---|
| Legal Fees        | Related to consulting on work-to-rule related issues  |
| Security Costs    | Examples include: hiring a security firm, incurring travel and overtime expenses to monitor the situation at individual schools |
| Supervision Costs | Related to maintaining the safety of students during the work-to-rule time period   |
| Overtime Wages    | Staff overtime, if any, incurred during the work to rule period to ensure health and safety at schools                          |
| Penalty Charges   | Related to extra-curricular activities cancelled during the work-to-rule  |

School boards are required to complete the attached accountability report and submit it back to the ministry no later than **February 16, 2016** to [\*\*accountability.reports@ontario.ca\*\*](mailto:accountability.reports@ontario.ca).

Once the ministry has reviewed the submitted information, school boards will be notified whether any funding supports will be provided to cover these costs. All supporting documentation must be retained by the school board and may be requested by the ministry to verify expenditures.

If you require further information, please contact Karyn Morra at 416-325-8180 or [Karyn.Morra@ontario.ca](mailto:Karyn.Morra@ontario.ca)

*Original signed by:*

Marie Li  
 Director  
 Financial Analysis and Accountability Branch

Attachment

cc: Directors of Education