

Ministry of Education
Capital Policy Branch
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2018: SB01

MEMORANDUM TO: Superintendents of Facilities
Superintendents of Business

FROM: Colleen Hogan
Director
Capital Policy Branch

DATE: January 10, 2018

SUBJECT: Forthcoming Capital Expenditure Reporting Deadlines

This memorandum serves to remind school boards of upcoming reporting deadlines for the following programs:

1. Greenhouse Gas Reduction Fund (GGRF);
2. Community Hubs Capital Funding: Minor Retrofits & Accessibility; and
3. School Renewal Allocation (SRA) capitalized expenditures.

1. Greenhouse Gas Reduction Fund (GGRF)

As noted in [memorandum 2017:SB08](#), the Greenhouse Gas Reduction Fund (GGRF) is a time limited funding program that aims to reduce greenhouse gas (GHG) emissions from facilities in the education sector.

Boards are reminded that all eligible expenditures incurred between April 12, 2017 and March 31, 2018 **must be spent by March 31, 2018**. Boards are required to report expenditures in VFA.facility using the GGRF funding source to be reimbursed. The ministry will then upload the reported expenditures directly to the Education Financial Information System (EFIS) as part of the 2018 March Report. Unspent funds under this program cannot be carried forward beyond March 31, 2018.

Eligible Expenditures

Eligible GGRF expenditures include expenses:

- Incurred between April 12th 2017 and March 31st, 2018;
- To repair, replace or install building systems that have a proven impact on the

reduction of GHG emissions. Eligible components must be listed in [memorandum 2017:SB08](#) or pre-approved by the Ministry, otherwise expenses will not be reimbursed; and

- For board-owned elementary and secondary schools as well as administrative buildings that are expected to remain open and operating for a minimum of five years.

These funds are **not** intended to:

- Fund operational or maintenance expenses;
- Support new construction or facility enhancements that expand the gross floor area of the facility or the original intended use of the facility;
- Cover salary and/or wages of school board staff; or
- Service debt.

2. Community Hubs Capital Funding: Minor Retrofits & Accessibility Expenditures

To date school boards have been allocated \$100 million to retrofit available school space for use by community partners and/or improve the accessibility of a school to enable use by community partners. The initial \$50 million was allocated for the 2016-17 school year through [memorandum 2016:B18](#) and the further \$50 million was allocated for the 2017-18 school year in [memorandum 2017:B8](#).

Eligible Expenditures

Minor Retrofits and Accessibility funding can be used to:

- Retrofit available school space into space for use by a new or existing community partner(s), or in the absence of a community partner to undertake retrofit work that could be used in future by a community partner; or
- Improve the accessibility of a school to enable use by a broader range of community partners, both existing community partners and those that may exist in future.

Eligible community partners include both those that operate their programs and/or services during the school day and those that operate exclusively after regular school hours.

These funds are **not** to be used:

- To expand the existing building footprint or gross floor area;
- In a school that is scheduled to close within the next five years; or

- To undertake capital work to accommodate a child care or child and family support program operator as Child Care Retrofit and Schools-First Child Care Capital Retrofit funding exists for this type of work.

All Minor Retrofits and Accessibility expenditures reported by school boards in VFA.facility will be uploaded by the Ministry directly into EFIS. Boards are reminded that any unspent funds from their 2016-17 allocation will be carried forward into the 2017-18 school year, however, any 2016-17 amounts unspent by August 31, 2018 will not be carried forward into the 2018-19 school year.

Allocation	Eligible Expenditure Period
2016-17 Minor Retrofits and Accessibility	Up to August 31, 2018
2017-18 Minor Retrofits and Accessibility	Up to August 31, 2019

3. School Renewal Allocation (SRA) Capitalized Expenditures

As outlined in [memorandum 2017:SB08](#), boards are required to report all capital expenditures incurred, for buildings and non-movable type assets, under the School Renewal Allocation (SRA) in VFA.facility for the 2016-17 school year by January 31, 2018. Please do not report operating/maintenance expenditures incurred under SRA.

To accurately account for all capital expenditures, please ensure that the accumulated total expenditures reported in VFA.facility match the accumulated total expenditures reported in Schedule 3.4, column 6, line 2.12 of EFIS over the same period.

School boards that fail to meet this reporting timeline may be subject to a withholding of the monthly capital cash flow related to their 2017-18 School Renewal Allocation. Once the board complies with this reporting requirement, we will then release the board's annual School Renewal Allocation.

SRA Capitalized Expenditure Reporting	Reporting Deadline
2016-17 School Year	January 31, 2018

Note that all reported expenditures are subject to audit. The Ministry may also choose to follow up on reported expenditures. Failure to provide details when requested will result in either claw back or the Ministry withholding funds.

For questions about any of the information included in this memorandum, please contact:

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For questions relating to VFA.facility, please contact Accruent:

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Sincerely,

Original signed by:

Colleen Hogan
Director
Capital Policy Branch

cc: Directors of Education