

Ministry of Education
Education Labour and Finance Division
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Ministère de l'Éducation
Division des relations de travail et du
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315, rue Front ouest, 12^e étage
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2019: SB06

MEMORANDUM TO: Senior Business Officials

FROM: Romina Di Pasquale
Director
Education Labour and Finance Implementation Branch

Med Ahmadoun
Director
Financial Analysis and Accountability Branch

DATE: May 10, 2019

SUBJECT : 2019-20 Estimates (District School Boards)

We are pleased to inform you that the 2019-20 Estimates, related guides and instructions are now available through the Estimates link on the "Reporting to the Ministry" section of the [Financial Analysis and Accountability Branch \(FAAB\) website](#).

NOTICE:

Some plans and proposals set out in this memo and in the EFIS forms can take effect only if regulations are made by the Lieutenant Governor in Council under section 234 of the Education Act. Such regulations have not yet been made. Therefore, the content of this memo should be considered to be subject to such regulations, when and if made.

The forms reflect the Grants for Student Needs (GSN) changes announced in memorandum 2019:B14.

Balanced Budgets

Bill 100, Protecting What Matters Most Act (Budget Measures), 2019 proposes changes to the *Education Act* that would remove the provisions that permit school boards, without minister's approval, to incur an in-year deficit. The Bill also proposes a new regulation-making power that would allow the Lieutenant Governor in Council to make regulations to set out the circumstances in which a board may have an in-year deficit, and the maximum amount of the deficit.

Should the Bill receive Royal Assent, the ministry intends to propose to the Lieutenant Governor in Council a regulation that would:

- Indicate that a board is expected to balance its budget in 2019-20. However, a board may incur an in-year deficit up to the lower of 1 per cent of the school board's operating revenue or the accumulated surplus for the preceding school year, consistent with the requirements as they are currently set out in the Education Act.
- Include a new requirement where a plan/resolution must be submitted by a school board, with its estimates submission, showing the elimination of the in-year deficit within two years.

Any deficit over the threshold would still require formal approval from the Minister before school boards can pass their budget.

Training Video for the 2019-20 Estimates Forms

A training video for the 2019-20 Estimates forms, which shows the major changes to the GSN, is available to download in EFIS under the "Training Material" folder in the S1920EST application. If you, or your staff, require further clarification on the materials presented in the video, please contact your ministry's financial analyst. The ministry will also gather and post any questions and answers on the Q&A link on the FAAB website.

Submission of Financial Reports

Please submit your 2019-20 Estimates electronically through EFIS 2.0 by **June 28, 2019**. Please advise your ministry finance officer if you would like to take advantage of a 4-week extension (until July 24, 2019) to submit.

Also, you must submit a copy of the following:

- Certificate of the Director of Education
- Compliance Report
- Schedules 9, 10 and 10ADJ
- Section 1A summary (all pages)
- In-Year Deficit Recovery Plan, if applicable

Only the Certificate of the Director of Education in the aforementioned documents requires the signature of the Director of Education.

The documents should be saved in PDF file format and submitted as an attachment to the following email: estimates.met@ontario.ca.

The file name used should follow the [naming convention](#) specified on the FAAB website and boards are asked to include the following text in the subject line of the email "2019-20 Estimates Supporting Documentation – DSB ##".

Late Submissions

The policy on late filing will be applicable to the 2019-20 Estimates. Where a board submits its Estimates after July 24, 2019, its regular cash flow will be reduced by 50%. Upon submission of the Estimates, the ministry will revert back to the normal monthly payment process and will include in the monthly payment the total amount withheld up to that point.

Contacts

For questions on the Estimates package, please contact your ministry's financial analyst. The complete listing of the financial analysts and their contact information can be found on the FAAB website under the "[Contact Us](#)" section.

For login assistance, contact: efis.support@ontario.ca

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Original signed by

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