

**Ministry of Education**

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**Ministère de l'Éducation**

Division des relations de travail et du  
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**2020:SB08**

**Date:** June 19, 2020

**Memorandum to:** Senior Business Officials

**From:** Romina Di Pasquale  
Director  
Education Labour and Finance Implementation Branch

Med Ahmadoun  
Director  
Financial Analysis and Accountability Branch

**Subject** **2020-21 Estimates (District School Boards)**

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We are pleased to inform you that the 2020-21 estimates forms, related guides and instructions are now available through the estimates link in the “Reporting to the Ministry” section of the [Financial Analysis and Accountability Branch \(FAAB\) website](#).

**Training Materials**

Training materials for the 2020-21 estimates forms, which show the most significant changes to the Grants for Student Needs (GSN), are available to download in Education Finance Information System (EFIS) under the “Training Material” folder in the S2021EST application. The ministry will also gather and post any questions and answers on the Q&As link on the EFIS website.

## **Supports For Students Fund (SSF)**

Although there is no specific reporting related to SSF in the 2020-21 estimates, the ministry is providing an excel template with reporting instructions which can be downloaded through the File Download Portal under the “2020-21 Estimates” folder in EFIS to facilitate school board reporting for the 2020-21 financial statements.

Various staffing categories are currently pre-loaded based on the tentative and ratified central agreements and additional blank lines are included to input the details of other staffing categories and related expenditures. As central agreements are concluded, the ministry will advise school boards should any changes be required.

## **Balanced Budgets and Ministry Approval for In-year Deficits**

School boards are expected to balance their budgets in 2020-21. However, a school board may incur an in-year deficit up to the lower of one 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 set out in the regulation Ontario Regulation 280/19. If a school board anticipates an in-year deficit greater than one per cent of its operating allocation, Minister approval will be required. Therefore, the submission of an in-year deficit approval request, where applicable, is recommended as soon as possible to ensure it is reviewed prior to the start of the next school year.

This regulation also requires school boards, that have an adjusted in-year deficit, to submit a plan/resolution with the estimates submission. If the board had an in-year deficit in 2019-20 and had submitted a plan last year, the plan must be updated to show the elimination of the adjusted in-year deficit within one year. Otherwise, the plan must demonstrate the elimination of the adjusted in-year deficit within two years.

## **Submission of Financial Reports**

Please submit your 2020-21 estimates forms electronically through EFIS by no later than **August 19, 2020**. Timely submission by this date is important to ensure that the September 2020 School Board Operating Grant transfer payment is not affected.

In addition to submitting your estimates forms through EFIS, please also submit electronically a copy of the following documents, from the active EFIS submission (in PDF):

- Signed 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

The documents should be submitted as an attachment sent to the following email: [estimates.met@ontario.ca](mailto:estimates.met@ontario.ca). The file name used should follow the [naming convention](#) specified on the FAAB website and boards are requested to include the following text in the subject line of the email “2020-21 Estimates Supporting Documentation – DSB ##”.

## Notice

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

## Contacts

Subject	Name	Phone	Email
EFIS package	Ministry financial analysts, information can be found on the FAAB website under the <a href="#">“Contact Us”</a> section		
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Sincerely,

*Original signed by*

Romina Di Pasquale  
 Director  
 Labour and Finance Implementation Branch

*Original signed by*

Med Ahmadoun  
 Director  
 Financial Analysis and Accountability Branch