

**Ministry of Education**

Financial Analysis and  
Accountability Branch

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**Ministère de l'Éducation**

Direction de l'analyse et de  
la responsabilité financières

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**2021: SB18**

**Date:** September 15, 2021

**Memorandum to:** Senior Business Officials  
Secretary-Treasurers of School Authorities

**From:** Med Ahmadoun  
Director  
Financial Analysis and Accountability Branch

**Subject:** **School Board Financial Reporting of Provincially Procured  
Personal Protective Equipment and Critical Supplies and  
Equipment**

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I am writing to provide you with information related to the reporting requirements for centrally procured Personal Protective Equipment (PPE) and Critical Supplies and Equipment (CSE) in the 2020-21 financial statements.

Starting in the summer of 2020, the Ministry of Government and Consumer Services (MGCS) centrally procured and delivered PPE/CSE to the broader public sector within the province, which continues today. In the 2020-21 March Report, school boards were instructed to not report any PPE/CSE centrally procured through MGCS as the province used the total expense incurred by MGCS for the purposes of 2020-21 Public Accounts reporting.

As school boards follow the Public Sector Accounting Standards (PSAS), any revenue from the province, both cash and in-kind revenue, along with its associated expense must be reported in the school boards' financial statements to avoid any misrepresentation in school board financial results.

To record the in-kind provincial revenue for the 2020-21 school year, school boards should multiply the PPE/CSE quantities received during the school year by the weighted average cost of these products.

When determining the quantity of PPE/CSE received from the province, school boards should use the following information:

- Total quantity from orders placed with MGCS;
- Reconcile the quantity from placed orders with the packing slips received;
- Use the reconciled amount as the quantity received.
- If the school board did not retain packing slips, use the total orders placed with MGCS.

The weighted average cost is available in the File Download Portal (FDP) under the 2020-21 financial statements folder as follows:

1. Login to EFIS at the following link:  
[https://efis.fma.csc.gov.on.ca/apex/f?p=EFIS\\_GOS:HOME](https://efis.fma.csc.gov.on.ca/apex/f?p=EFIS_GOS:HOME)
2. Under the tab “EFIS Internet-Enabled Applications”, go to “File Download Portal”.
3. Click on the file folder of your school board, then select “2020-21”, “Financial Statements”, and then the “PPE-CSE - Weighted Average Costs V1.17” file and choose “Save”.

Similarly, school boards should use the weighted average cost and the quantity of PPE/CSE consumed by school boards during the school year to calculate the value of the PPE/CSE expense for the 2020-21 school year. In-kind revenue would be almost fully offset by the PPE/CSE expense, assuming there is minimal inventory remaining at year end, resulting in minimal impact to the school boards’ in-year surplus/deficit.

For any questions related to PPE/CSE reporting, please contact Andrew Yang at 416-937-3767 or [Andrew.yang@ontario.ca](mailto:Andrew.yang@ontario.ca), or Elizabeth Sinasac at 437-216-5796 or [Elizabeth.Sinasac@ontario.ca](mailto:Elizabeth.Sinasac@ontario.ca).

Sincerely,

*Original signed by*

Med Ahmadoun  
Director  
Financial Accountability and Analysis Branch

c: Directors of Education  
DSAB Supervisory Officers