

Ministry of Education

Education Labour and Finance
Division

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Toronto ON M7A 0B8

Ministère de l'Éducation

Division des relations de travail et du
financement en matière d'éducation

315, rue Front Ouest
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Toronto (Ontario) M7A 0B8

2021:SB24

Date: October 22, 2021

Memorandum To: Senior Business Officials

From: Med Ahmadoun
Director
Financial Analysis and Accountability Branch

Romina Di Pasquale
Director
Labour and Finance Implementation Branch

Subject: **2021-22 Revised Estimates (District School Boards)**

We are pleased to inform you that the 2021-22 revised estimates, related guides and instructions are now available through the [revised estimates link](#) on the "Reporting to the Ministry" section of the [Financial Analysis and Accountability Branch \(FAAB\) website](#).

BALANCED BUDGET REQUIREMENTS

As communicated in memorandum 2021:B07, school boards are allowed to 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 in the estimates. At this time, school boards should continue to prepare their revised estimates based on this direction, pending confirmation from the ministry later this Fall based on vaccine distribution across the province and public health advice. If a school board anticipates an in-year deficit greater than one percent of its operating allocation, Minister approval will be required. As always, the submission of an in-year deficit approval request, where applicable, is recommended as soon as possible.

**TRACKING OF PROVINCIALY PROCURED CRITICAL SUPPLIES AND EQUIPMENT (CSE),
INCLUDING PERSONAL PROTECTIVE EQUIPMENT (PPE) AND RAPID ANTIGEN TESTING KITS**

School boards should be tracking the quantity of the CSE, including PPE and rapid antigen testing kits, centrally procured by the Ministry of Government Service (MGCS) during the 2021-22 school year to support reporting requirements in the 2021-22 financial statements. School boards are advised to:

1. Keep all packing slips of products received.
2. Verify the quantity on the packing slips against actual quantity received and record any discrepancies. The total quantity from the packing slips, adjusted for discrepancies, will be used as the quantity received.
3. Keep records of all orders placed with MGCS.

SUBMISSION OF FINANCIAL REPORTS

Please submit your 2021-22 revised estimates through EFIS by December 15, 2021.

In addition, please submit electronically by December 15, 2021 a copy of the following documents, via attachment, to revest@ontario.ca:

From School Board's Active EFIS Submission (in PDF)
<ul style="list-style-type: none">• Certificate of the Director of Education (signed by the Director of Education)• Compliance Report• Schedules 9, 10 and 10ADJ• Section 1A

The file name used should follow the naming convention specified on the FAAB website and school boards are requested to include the following text in the subject line of the email: "2021-22 Revised Estimates Supporting Documentation – DSB ##".

Late Submissions

It is important that school boards meet the due dates above as the information is needed for the interim reporting in the provincial budget, and the ministry may implement cash flow penalties for revised estimates that are not received in EFIS by the due date. If the school board is unable to meet the reporting deadline due to extenuating circumstances, please contact your ministry financial analyst to discuss the need for an extension.

CONTACTS

Subject	Name	Phone	Email
EFIS user/navigation assistance	Stevan Garic	(437) 221-9722	Stevan.Garic@ontario.ca
	Alex Zhang	(437) 223-0104	Alex.Zhang2@ontario.ca
	Hao Qin	(437) 221-9814	Hao.Qin@ontario.ca
	Andre Mercier	(437) 221-9829	Andre.Mercier@ontario.ca
	Patrick Pelletier	(437) 221-9523	Patrick.Pelletier@ontario.ca
EFIS login assistance	N/A	N/A	efis.support@ontario.ca
EFIS package/other questions	Ministry financial analysts, information can be found on the FAAB website under the "Contact Us" section		

Sincerely,

Original signed by

Med Ahmadoun
Director
Financial Analysis and Accountability Branch

Romina Di Pasquale
Director
Labour and Finance Implementation Branch

cc: Directors of Education