

Ministry of Education

Education Labour and Finance
Division

315 Front Street West
12th Floor
Toronto ON M7A 0B8

Ministère de l'Éducation

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

315, rue Front Ouest
12^e étage
Toronto (Ontario) M7A 0B8

2022:SB09

Date: March 25, 2022

Memorandum To: Senior Business Officials

From: Med Ahmadoun
Director
Financial Analysis and Accountability Branch
Paul Duffy
Director
Education Modelling and Forecasting Branch

Subject: **2022-23 Estimates (District School Boards)**

We are pleased to inform you that the 2022-23 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](#).

TRAINING MATERIALS

Training materials for the 2022-23 estimates forms, which show the key 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 S2223EST application.

IMPORTANT NOTES ON 2022-23 FINANCIAL REPORTING

A. *Balanced Budgets and Ministry Approval for In-year Deficits*

School boards are expected to balance their budgets in 2022-23. 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 set out in Ontario Regulation 280/19. The one per cent in-year deficit threshold is consistent with the practice that was in place prior to 2020-21.

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 required as soon as possible to ensure it is reviewed prior to the start of the next school year.

The In-Year Deficit Elimination Plan (IYDEP) requirement will apply for the 2022-23 school year, which is consistent with the practice that was in place in 2019-20. The IYDEP requirement was suspended for the 2020-21 and 2021-22 school years, due to the COVID-19 pandemic.

If a school board reports an in-year deficit in 2022-23, it must submit an IYDEP indicating the measures it will take to balance its budget and eliminate the in-year deficit within two years.

B. Reporting of Provincially Procured Health and Safety Equipment

Should provincially procured health and safety equipment be provided to school boards, the corresponding in-kind revenues and expenses must continue to be reported in school board financial submissions consistent with direction provided in Memorandum 2021:SB18. Further information will be forthcoming as the ministry continues to work with the Ministry of Health and the Chief Medical Officer of Health on ongoing public health measures.

C. Reporting of Labour Expenses Pending Collective Bargaining

As noted in Memorandum 2022:B03, the ministry has included a provision for upcoming labour negotiations into the benchmarks and other components of the GSN. Based on these increases, school boards should estimate a similar labour expense provision and record it on the Provision for Contingencies line on Schedule 10.

D. Enrolment Reporting

1. Remote Learning:

The enrolment for students taking remote learning should continue be reported in the home school of the students. Please note that virtual schools will not be listed in the school level input forms of EFIS and students enrolled in virtual schools should be reported in their home school.

2. Quadmester and Octomester Delivery Models:

Where school boards continue to offer the quadmester and octomester delivery models, there are no changes to the methodology for calculating Average Daily Enrolment (ADE) in these models and they will be funded the same way as the 2021-22 school year.

E. Appendix H

Although permanent positions are to be reported in Appendix H, any temporary or term positions created or retained by school boards funded through the temporary COVID-19 Learning Recovery Fund should be reflected on Appendix H and follow the inclusion and exclusion criteria outlined in the instructions consistent with prior years.

The reporting of FTE positions supporting a semester, quadmester or octomester model has not changed and school boards should continue following the reporting instructions and guidelines noted in the EFIS instructions.

F. Changes to EFIS Forms and COVID-19 Learning Recovery Fund Reporting

Three schedules have been removed from the document set as they were only applicable for the 2020-21 and 2021-22 school years:

- Schedule 9.1 - Supplementary Information on COVID-19 Revenues and Board-Funded Expenses
- Schedule 10.5 - Supplementary Information on COVID-19 Expenses
- Schedule 10.6 – Total and Board-Funded COVID-19 Expense and Full-time Equivalency (FTE) Summary

As previously communicated in Memorandum 2022:B03, the ministry is providing \$304.0 million in temporary additional staffing supports to continue to hire teachers, early childhood educators, educational assistants and other education workers to address learning recovery, the implementation of the first year of a fully de-streamed Grade 9, the delivery of remote learning, supports for special education, and maintaining enhanced cleaning standards. Funding must be spent on the priorities identified within this grant, but there is flexibility in how school boards may use the funds between any of these priorities based on local needs. An Excel template with reporting instructions is available for download in the [EFIS File Download Portal](#) under the “2022-23 Estimates” folder. Completed templates should be sent to estimates.met@ontario.ca by June 30, 2022.

SUBMISSION OF FINANCIAL REPORTS

Please submit your 2022-23 estimates through EFIS 2.0. In addition, please submit electronically by June 30, 2022 a copy of the following documents, via attachment, to estimates.met@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 summary• In-Year Deficit Elimination Plan, if applicable

From the EFIS Download Portal (in Excel)

- | |
|---|
| <ul style="list-style-type: none">• COVID-19 Learning Recovery Fund |
|---|

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: "2022-23 Estimates Supporting Documentation – DSB ##".

LATE SUBMISSIONS

The 2022-23 estimates are due by June 30, 2022. This due date is important as the information is needed for the interim reporting in the provincial budget and for establishing transfer payment amounts to school boards. If a school board does not submit its 2022-23 estimates by the due date, the ministry may reduce its regular cash flow 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.

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.

NOTICE

Some of the elements, plans and proposals set out in this memo and in the EFIS package 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 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
	Patrick Pelletier	(437) 221-9523	Patrick.Pelletier@ontario.ca
	Emily Wells	(437) 223-0052	Emily.Wells@ontario.ca
EFIS login assistance	N/A	N/A	efis.support@ontario.ca
Financial Reporting and Related 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

Paul Duffy
Director
Education Modelling and Forecasting
Branch

cc: Directors of Education