

Ministry of Education

Education Labour and Finance
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2023: SB05

Date: April 17, 2023

Memorandum To: Business Administrators
Section 68 School Authorities

From: Med Ahmadoun
Director
Financial Analysis and Accountability Branch

Subject: **2023-24 Estimates Forms for Section 68 School Authorities**

I am pleased to inform you that the 2023-24 Section 68 School Authorities (school authorities) Estimates forms and related financial information are now available. The Excel forms, budget request form and pre-loaded variance report along with the instructions for completion will be provided to each school authority separately.

Important Notes on 2023-24 Reporting

A. Implementation of New Public Sector Accounting Board (PSAB) Accounting Standards

For 2023-24, there will be three new PSAB accounting standards coming into effect:

- PS3160 Public Private Partnerships – this section provides specific guidance on the accounting and reporting for public private partnerships (P3) where infrastructure is procured using a private partner.
- PSG-8 Purchased Intangibles – this guideline allows the recognition of purchased intangible assets.
- PS3400 Revenue – this section provides guidance on the accounting and reporting of revenue related to exchange and non-exchange transactions.

While the impact of these accounting standards is expected to be minimal for school authorities, the ministry encourages each school authority to have discussions with their external auditors regarding their implementation.

B. Reporting of Labour Expenses Pending Collective Bargaining

As noted in memorandum 2023: B04, 2023–24 Grants for Student Needs Funding, the ministry has included salary and benefits increases for education workers with recently negotiated central collective agreements and a labour provision for other unionized employees where agreements have not yet been reached with teacher federations and education worker unions. School authorities should estimate a labour expense provision based on these increases and report it on Schedule 10, Other column on the Provision for Contingencies expense line.

C. Safe and Clean Schools Supplement

As noted in the 2023: B04 memorandum, the Safe and Clean Schools Supplement is provided for additional services that support student well-being and the maintenance of clean schools. This funding supports costs associated with employing professional/ paraprofessional staff, educational assistants and custodians. This funding is available to the school authorities through the budget approval process.

D. Expiration of COVID-19 Funding Supports

Consistent with 2023: B04 memorandum, as school board/school authority operations normalize following the COVID-19 pandemic, organizations should plan for the expiry of these funding supports at the end of the 2022-23 school year. Should the need for enhanced supports continue for the 2023-24 school year, school authorities should review the Safe and Clean Schools supplement and identify any other additional supports required to address student needs.

Budget Approval Process for New Funding Requests and PPF Related Funding

For any new budget requests, school authorities are asked to continue to submit the budget request forms to the ministry for approval.

School authorities should continue to include funding requests for programs typically provided through the Priorities and Partnerships Funding (PPF) for district school boards in the budget request form and Estimates forms. School authorities should review the 2023: B05 2023-24 Priorities and Partnerships Funding (PPF) memorandum to identify any programs that would be beneficial to address school authority student needs. To support this exercise, the ministry has provided a listing of PPF programs in the “Additional Funding” section below. For a list of the PPFs that have been transferred into the GSN please refer to the 2023: B04 memorandum. School authorities may continue to submit funding requests for funds transferred to the GSN, should the school authority identify a need.

The ministry will review the requests and provide formal approval. School authorities should ensure that sufficient details and rationale are provided to support any new funding requests to facilitate the ministry’s review of the budget submissions and to accelerate the budget approval process. The form must be submitted at the same time as the 2023-24 Estimates submission.

The budget request form can also be used for in-year budget requests. However, funding requests outside of the annual Estimates submission cycle should be limited to requests due to funding regulation changes and other unforeseen circumstances.

Additional Funding

The 2023: B05 2023-24 Priorities and Partnerships Funding (PPF) memorandum includes funding that may be applicable to school authorities as follows:

- Cooperative Education Supports for Students with Disabilities
- De-Streaming Implementation Supports Program
- Entrepreneurship Education Pilot Projects
- Experiential Professional Learning in the Skilled Trades for Guidance Teacher-Counsellors
- Education Staff to support Reading Interventions
- Health Resources, Training and Supports
- Math Recovery Plan
- Math Recovery Plan - Additional Qualifications Subsidy
- Skilled Trades Bursary Program

Further information on the above PPF programs will be provided to school authorities in the coming weeks.

Submission of Financial Reports

The 2023-24 Estimates are due to the ministry by June 30, 2023. A complete submission package includes the following electronic documents:

- Estimates forms
- Variance report
- Budget request forms (if applicable)
- PDF copy of the Certificate signed by the Chief Executive Officer

These documents are to be uploaded to the SharePoint site. If you require further information on the Estimates package, including the budget approval form or process, or on the additional funding noted above, please refer to the contacts listed in Appendix A.

Sincerely,

Original signed by

Med Ahmadoun
Director
Financial Analysis and Accountability Branch

Appendix A: Ministry of Education Contacts

For budget and general questions:

Financial Analysis & Accountability Branch Contact	Telephone and Email
André Mercier, Senior Financial Analyst	(437) 215-9537 Andre.Mercier@ontario.ca
Don Ma, Finance Officer	(437) 216-3197 Don.Ma@ontario.ca

School Authority	Field Services Branch Contact	Telephone and Email
Bloorview School Authority	Melissa Weyland, Education Officer	(416) 302-5435 Melissa.Weyland@ontario.ca
Campbell Children's School Authority	Marie-Christine Lemenchick, Manager	(613) 225-7182 Marie-christine.Lemenchick@ontario.ca
CHEO School Authority		
John McGivney Children's Centre School Authority	Anne Elliott, Education Officer	(519) 667-2033 Anne.Elliott@ontario.ca
KidsAbility School Authority	Virginia Rutledge, Education Officer	(519) 667-2026 Virginia.Rutledge@ontario.ca
Niagara Children's Centre School Authority		

For questions on programs listed under Additional Funding:

Program Name	Branch	Program Contact	Telephone and Email
Cooperative Education Supports for Students with Disabilities	Skills Development and Apprenticeship Branch	Dianne Oliphant, Director	(416) 627-2300 Dianne.Oliphant@ontario.ca
De-Streaming Implementation Supports Program	Skills Development and Apprenticeship Branch	Dianne Oliphant, Director	(416) 627-2300 Dianne.Oliphant@ontario.ca
Entrepreneurship Education Pilot Projects	Skills Development and Apprenticeship Branch	Dianne Oliphant, Director	(416) 627-2300 Dianne.Oliphant@ontario.ca

Program Name	Branch	Program Contact	Telephone and Email
Experiential Professional Learning in the Skilled Trades for Guidance Teacher-Counsellors	Skills Development and Apprenticeship Branch	Dianne Oliphant, Director	(416) 627-2300 Dianne.Oliphant@ontario.ca
Math Recovery Plan	Digital and Online Learning Branch	N/A	Math@ontario.ca
Math Recovery Plan - Additional Qualifications Subsidy			
Education Staff to support Reading Interventions	Special Education / Success for All Branch	Anne Sealey, Manager	(437) 218-0669 Anne.Sealey2@ontario.ca
Skilled Trades Bursary Program	Skills Development and Apprenticeship Branch	Dianne Oliphant, Director	(416) 627-2300 Dianne.Oliphant@ontario.ca
Health Resources, Training and Supports	Safe and Healthy Schools	Jennifer Ng, Manager	(647) 823-6205 Jennifer.Ng@ontario.ca