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**2008: SB09**

**MEMORANDUM TO:** Superintendents of Business and Finance

**FROM:** Andrew Davis  
Director  
Transfer Payments and Financial Reporting

**DATE:** April 10, 2008

**SUBJECT:** 2008-09 Estimates

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I am pleased to inform you that the 2008-09 Estimates and instructions detailing the changes this year are now available through the Estimates link on the Financial Reporting website at <http://tpfr.edu.gov.on.ca>.

The EFIS application has been updated to a .NET platform and some system upgrades have also been made to the servers to enhance the overall performance of EFIS; as a result, users should experience better response time as they navigate through their submissions. Some changes have also been made to the user interface - they have however been kept to a minimum to retain board familiarity in preparing their financial submissions.

As indicated in memorandum 2008:B02, provincial labour discussions are currently taking place, and once they are concluded, there may be further enhancements to the 2008-09 GSN. For planning purposes, boards are advised to take into account the funding committed as a result of the 2004-2008 labour framework i.e. the 0.7 per cent increase and the increase in elementary specialist teachers/elementary teachers' preparation time. Boards should make appropriate adjustments in their current budget planning for any contingencies arising from differences between actual salaries and funding benchmarks.

### **Key changes to Estimates Forms**

Key changes to the Estimates forms this year include:

- Updates to reflect the implementation of the government commitment to the 0.7 percent uplift provisions, and the increase in elementary preparation time in the current Labour Framework.

- Changes to reflect funding enhancements (e.g. benefits, program enhancements, community use of schools etc.) and the following grants that have been transferred from EPO funding to GSN:
  - Safe Schools
  - New Teacher Induction Program (NTIP)
  - Reporting Entity
  
- Changes to Dataform E – Program Reporting to implement recommendations from the Board Administration and Program Reporting Workgroup relating to Legal Fees. Detailed information was provided as part of the attachment to Memorandum 2007 SB:31.
  
- Reporting on Library teachers and other staffing – a new accountability report has been incorporated in the forms to compare planned library teachers and other staff to the previous year, with adjustments to take into account enrolment changes. The government announced additional funding for library staff earlier this year. This funding, which is part of the EPO grants, provides for additional staffing for school libraries.
  
- Safe Schools – boards are required to report expenditures relating to their safe schools programs under the additional support section of Dataform E. The Staffing report in Appendix H has also been expanded to add one additional staffing category (Child and Youth Worker) under the professional and paraprofessional grouping. Similar changes will be made to staffing data in the 2007-08 financial statements forms. The ministry will implement, at revised estimates time, an accountability report similar to the one described above for library teachers and other staffing.
  
- Appendix C – We are incorporating a process comparable to the Financial statements process whereby the ministry will populate into EFIS board total data from the excel based appendix C. Boards are therefore required to submit their appendix C to the ministry before they complete their EFIS submission.
  
- To ensure more accurate calculation of the 2008-09 revenue, prior year information has been populated, where applicable, from the 2007-08 ministry reviewed EFIS submissions of the Revised Estimates. Boards are able to update the data by using adjustments cells provided.
  
- To assist in the review of the estimates submission, a new excel report is created under the EFIS-Report link, listing warnings from the EFIS submission that boards are required to review and submit with explanations as part of their estimates submission.
  
- The Uniform Code of Accounts has been updated to reflect changes as a result of the recommendations of the Board Administration and Program Reporting Workgroup. The revised version which is effective September 2008 has been posted on the Financial Reporting Website and contains a summary of the updates as well.

For boards requiring capital debt commitment coverage, the cash flow for this grant will be withheld until the capital liquidity template is completed. The ministry will be looking for consistency between the template and section 12. If the review has not been completed by the end of August, the ministry will adjust the section 11 calculation when it reviews the board's estimates submission to set the debt commitment assistance, where applicable, to zero, until the review of the capital liquidity template is completed. Please note that boards that are only receiving NPP funding on the fixed components (i.e. enrolment pressures, capital transitional etc.) are not eligible for funding for capital debt commitments.

Boards are required to submit their 2008-09 Estimates through EFIS at <https://efis.edu.gov.on.ca/logintp.asp>. The due date for filing the 2008-09 Estimates is June 30, 2008.



Andrew Davis

cc Directors of Education