

Core Education Funding



## **Specialized Equipment Allocation (SEA)**

### **2024-25 DIRECTIVES**

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**NOTICE:**

Some of the elements and proposals set out in this paper can only take effect if certain regulations are made by the Minister of Education or Lieutenant Governor in Council under the *Education Act*. Such regulations have not yet been made at the time this paper was published. Therefore, the content of this paper should be considered subject to such regulations, if and when made.

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## **Introducing the New Specialized Equipment Allocation (SEA)**

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Starting in the 2024-25 school year, the Specialized Equipment Allocation (SEA) is for the purchase of specialized equipment for students with special education needs. Following a review, and informed by feedback from education sector partners from across the province, **the Specialized Equipment Allocation (SEA) is replacing the Special Equipment Amount.**

This modernized approach to funding specialized equipment aims to meet the changing needs of students better, reduce administrative burden, and increase flexibility in how school boards utilize this funding to meet local needs. Table A below summarizes some key changes under the new approach.

This change is part of Ontario's broader plan to modernize the public education system and ensure every student has the skills to succeed in the classroom and prepare them for various pathways. SEA is now part of the Special Education Fund (SEF), formerly the Special Education Grant (SEG), which is in the Core Education Funding, formerly the Grants for Student Needs (GSN).

The SEA provides funding to school boards for the costs of specialized equipment essential to support students with special education needs.

**Table A: Comparison Chart**

| KEY ELEMENTS         | PREVIOUS APPROACH  | NEW APPROACH STARTING IN 2024-25   | KEY CHANGES   |
|----------------------|--|--|---|
| <b>Name</b>          | Special Equipment Amount   | Specialized Equipment Allocation (SEA)   | New name  |
| <b>Purpose</b>       | Provided funding to boards to assist with the costs of equipment essential to support students with special education needs  | Provides funding to boards to assist with the costs of equipment essential to support students with special education needs  | ---   |
| <b>Funding Model</b> | <p>2 components:</p> <p>1. <u>SEA Per Pupil Amount (PPA)</u><br/>All boards received SEA PPA funding as follows:</p> <ul style="list-style-type: none"> <li>a) A base amount of \$20,000</li> <li>b) A per pupil amount of \$39.461</li> </ul> <p>This funding could <b>only</b> be used for the purchase of technology, software, robotics and any training, maintenance and repairs related to SEA equipment.</p> <p>Unspent funds remained part of the SEA PPA deferred revenue envelope and could only be used for future SEA PPA equipment purchases.</p> <p>2. <u>SEA Claims</u><br/>Boards could only apply for funding for the purchase of portable equipment (non-technological). Fixed and/or hard-wired equipment were ineligible (capital expenditures).</p> | <p>2 components:</p> <p>1. <u>Formula Component</u><br/>All boards receive Formula-based funding as follows:</p> <ul style="list-style-type: none"> <li>a) A base amount of \$200,000</li> <li>b) A per pupil amount of \$51.10</li> </ul> <p>This can be used for <b>any</b> equipment type, technology related or not, training, maintenance, and repairs related to that equipment, for students with special education needs.</p> <p>Unspent funds become part of the Special Education Fund deferred revenue envelope and can be used for SEA purchases and/or to provide any special education programs and services in future years.</p> <p>2. <u>Claims-Based Component</u><br/>Boards can apply for funding for the purchase of any single item (any equipment type technology related or not) costing \$5,000 or over before</p> | <p>2 components:</p> <p>1. <u>Formula Component</u><br/>All boards will receive the base amount which increases from \$20,000 to \$200,000 and a per pupil amount which increases from \$39.461 to \$51.10.</p> <p>Funding to be used for <b>any</b> equipment type, technology related or not, training, maintenance, and repairs related to equipment purchases, without enveloping, for individual students with special education needs. Fixed/capital items remain ineligible.</p> <p>2. <u>Claims-Based Component</u><br/>There is no longer any restriction with respect to the type of equipment eligible for this funding, so long as it is a single item (any</p> |

| KEY ELEMENTS                | PREVIOUS APPROACH                       | NEW APPROACH STARTING IN 2024-25  | KEY CHANGES   |
|-----------------------------|---|---|---|
| <p><b>Funding Model</b></p> | <p>Boards paid an \$800 deductible.</p> | <p>taxes for an individual student with special education needs. The only exception is fixed and/or hard-wired equipment which remain ineligible (fixed/capital expenditures).</p> <p>There is no deductible.</p> | <p>equipment type technology related or not) costing \$5,000 or over before taxes for an individual student with special education needs.</p> <p>Fixed/capital items remain ineligible.</p> <p>Boards are no longer required to pay a deductible.</p> |

## Overview

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### Purpose of the Directives

These directives (formerly Special Equipment Amount Guidelines) set out the criteria, responsibilities and requirements related to the Specialized Equipment Allocation (SEA) for Ontario's district school boards and school authorities (henceforth 'boards'). As such, they are applicable to the following:

- Ontario's 72 District school boards
- Ontario's 10 school authorities

These directives are created in accordance with the Core Education Funding Regulation under the authority of the *Education Act*. Each year, the Ministry of Education ('the ministry') monitors the Specialized Equipment Allocation process and updates directives as required. These directives may be amended at the sole discretion of the ministry.

Boards are responsible for familiarizing themselves with these directives. For additional clarification about the Specialized Equipment Allocation, boards should contact their ministry regional office [here](#).

### Policy Intent

The ministry is committed to supporting all students, so they have the skills to succeed in school and in life. Within this context, **the Specialized Equipment Allocation provides funding to boards to assist with the costs of equipment essential to support students with special education needs.** This funding can be complemented by other sources of funding, such as the Special Education Fund and other Core Education Funding allocations.

Specialized equipment is to provide students with special education needs with accommodations that are **directly required and essential for attending school, accessing the Ontario curriculum, supporting or augmenting a board determined alternative program and/or course, and supporting seamless transitions.** As such, Specialized Equipment Allocation purchases must be made for students with documented special education needs (e.g., current Individual Education Plan (IEP) and other supporting documentation as outlined in the requirements and documentation sections below). For clarity, students do not have to be identified as exceptional pupils through the Identification, Placement, and Review Committee (IPRC) process to be eligible for equipment funded through SEA. However, students must be receiving special education programs and services and the use of SEA-funded equipment must be outlined and described in the student's IEP.



## How the Funding Works

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### 1. District School Boards

#### The Funding Model

For district school boards, the Specialized Equipment Allocation has two components:

**Table B. Funding Model Description**

| <b>Component</b>          | <b>Description</b>   |
|---------------------------|--|
| 1. Formula Component      | <p>All boards receive funding based on a formula consisting of:</p> <ul style="list-style-type: none"><li>a) A Base Amount: a flat rate of \$200,000 for all boards, and</li><li>b) A Per Pupil Amount: providing \$51.10 per student based on the board's average daily enrolment (ADE).</li></ul> <p>The formula component is calculated as follows:</p> $\$200,000 \text{ per board} + (\$51.10 \times ADE)$  |
| 2. Claims-Based Component | <p>Boards can apply for funding for the purchase of any single item (any equipment type technology related or not) costing \$5,000 or over before taxes for use by an individual student with special education needs and outlined and described in the student's accommodations in their IEP.</p> <p>The ministry will only consider claims submitted by boards that meet the eligibility and documentation requirements set out in these directives.</p> |

Both the ministry and boards are responsible for how public funds are used. For accountability purposes, boards are required to follow eligibility criteria and requirements outlined below. While the ministry does not have a duty to monitor the day-to-day operations of school boards, it will monitor the proper use of Specialized Equipment Allocation spending and compliance with these directives.

#### Unspent Funds

Unspent Formula component funding is not tied to 'future year' SEA equipment purchases. Rather, it is to be diverted to the larger SEF deferred revenue envelope. As such, boards can use this deferred revenue for SEA purchases or any programs and services for students with special education needs in future years.

\* Note: For the 2023-24 school year, any unspent funding from the former SEA PPA deferred revenue envelope will also be diverted into the larger SEF deferred revenue envelope, to be used for any programs and services for students with special education needs in future years.

## **2. School Authorities**

Ontario's 10 school authorities, including 4 isolate boards and 6 section 68 school authorities, are eligible for Specialized Equipment Allocation funding. School authorities have unique needs and face distinct circumstances that call for adaptations in the way they are funded.

SEA funding for all 10 school authorities will be provided for the full cost recovery for all specialized equipment purchases. These purchases will be documented in SEA claims that can be submitted at any time during the school year and ultimately approved by the Minister of Education.

The Formula component does not apply to school authorities.

## Eligibility Criteria

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### Who is eligible for specialized equipment?

Whether through the Formula or Claims-Based component, school boards can only use Specialized Equipment Allocation funding to make purchases for eligible students with special education needs.

Eligible students are those for whom specialized equipment is determined to be directly required and essential for attending school, accessing the Ontario curriculum, and/or supporting or augmenting a board determined alternative program and/or course.

Demonstrating a student's need is a requirement. Specialized equipment is to provide students with special education needs with accommodations that are **directly required and essential for attending school, accessing the Ontario curriculum, and/or supporting or augmenting a board determined alternative program and/or course**. As such, Specialized Equipment Allocation purchases must be made for students with documented special education needs (e.g., current Individual Education Plan (IEP) and other supporting documentation as outlined in the requirements and documentation sections below). For clarity, students do not have to be identified as exceptional pupils through the Identification, Placement, and Review Committee (IPRC) process to be eligible for equipment funded through SEA. However, students must be receiving special education programs and services and the use of SEA-funded equipment must be demonstrated in the student's IEP.

### What expenses are eligible and ineligible?

The following expenses are **eligible** for Specialized Equipment Allocation funding:

**Table C: Eligible Expenses**

|                          |  |  |
|--------------------------|--|--|
| <b>Formula Component</b> | Equipment Expenses:                    | Any type of specialized equipment costing under \$5,000 before tax for use by an individual student with special education needs that may include technological or non-technological specialized equipment.  |
|                          | Leasing and Service Contract Expenses: | All costs associated with leasing equipment and service contract expenses, under \$5000 before taxes per year, to meet students' special education needs.  |
|                          | Implementation Expenses:               | The cost associated with proper implementation of equipment including related costs for peripheral devices that are required to make equipment operational. This includes training and trainers for students with special education needs and staff directly supporting the student to ensure the proper use of specialized equipment and integration into the learning environment. |

|                         |                       |  |
|-------------------------|-----------------------|--|
|                         | Operational Expenses: | The costs of technicians for maintenance and repairs of Specialized Equipment Allocation equipment to support the appropriate use of the equipment.                              |
| <b>Claims Component</b> | Equipment Expenses:   | Any type of single item (any equipment type technology related or not) costing \$5,000 or over before taxes for use by <b>one</b> specific student with special education needs. |

The following expenses are **not eligible** for any Specialized Equipment Allocation funding:

**a) Capital Expenditures**

Specialized Equipment Allocation funding is intended to help cover the costs of portable equipment to be utilized by students with special education needs. Fixed and/or hard-wired equipment remain capital expenditures and thus are ineligible for the purposes of SEA funding (both formula and claims-based components).

Building modifications such as physical accessibility modifications or features that are built into classrooms such as sound systems or noise reducing surface treatments (e.g., carpets, ceiling tiles) are not eligible. Elevators and stair climbers do not qualify as lifts for the purpose of Specialized Equipment Allocation funding and will not be eligible for SEA funding as they are **not considered personal care aids or devices**. An exception to this policy is permitted for the installation of dividers to create privacy rooms and beams that are required to support lifting devices.

For additional information about what is considered a capital asset, visit the document [District School Board and School Authority Tangible Capital Assets - Provincial Accounting Policies and Implementation Guide \(TCA Guide\)](#).

**b) Curriculum materials**

Software or digital programs used solely as an alternative curriculum program or course are not eligible. The cost of transcribing textbooks into Braille is also not eligible. These should be paid for out of a board's regular day school supply and/or computer purchasing budget as are other textbooks and audio-visual materials.

For students who require textbook transcription into accessible formats such as but not limited to Braille, DAISY digital and navigable and accessible e-text, boards should consider the [Alternative Educational Resources Ontario \(AERO\)](#). AERO is a bilingual alternate format digital repository operated by the Ministry of Education in partnership with the Ministry of Colleges and Universities. AERO provides alternate format materials for students with perceptual disabilities across Ontario, from JK to grade 12 for educational purposes. AERO provides accessible material

to a student, when the original is in a format they cannot use due to a perceptual disability.

**c) Goods and Services Tax/ Harmonized Sales Tax (GST/HST)**

Since the Specialized Equipment Allocation claim-based component provides reimbursement based on actual costs, the amount equivalent to GST/HST rebates that boards receive from the federal government is not an eligible expense and must be deducted from claimed amounts. Appendix 1: SEA Claims Amount Form provides a column for reporting this amount.

**d) Assessments**

Costs of assessments that are required to support Specialized Equipment Allocation funding are not eligible regardless of whether the assessments are covered by the Ontario Health Insurance Plan (OHIP).

**e) Regular Day School Expenses Budget**

Regular day school expenses incurred for all students in a classroom should include students with special education needs. Therefore, when a school purchases technology for all students in a classroom, using a board's regular day school supply and/or computer purchasing budget, SEA funding cannot be used. When a student with special education needs in the same classroom requires additional software or an enhancement to the equipment to meet their needs, these items for the student with special education needs, including enhancements, can be funded through SEA.

Similarly, consumable materials should be paid from a board's regular day school supply and/or computer purchasing budget.

## Responsibilities

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### Ministry Responsibilities

The ministry is responsible for providing Specialized Equipment Allocation directives and supporting school board understanding of these directives. The ministry is also responsible for administering the Specialized Equipment Allocation claims process.

The ministry will monitor board compliance with the Specialized Equipment Allocation Directives.

### Board Responsibilities

#### Privacy and Family Notification

Boards will ensure that, in addition to any other obligations to give notice under the *Municipal Freedom of Information and Protection of Privacy Act* (MFIPPA), they have informed the parent/guardian that a claim has been submitted to the ministry for specialized equipment, in accordance with these directives.

#### Duty to Meet Students' Special Education Needs

Boards have a responsibility to meet the special education needs of their students. The Specialized Equipment Allocation provides funding to school boards to assist with the costs of equipment essential to support students with special education needs.

Boards have the authority and flexibility to use other Core Education Funding amounts, in addition to the Specialized Equipment Allocation of the Special Education Fund, to meet their responsibility to support students with special education needs who require specialized equipment.

It is expected that boards will replace, or upgrade equipment as needed to accommodate changes in students' needs, due to changing technology, and/or to better meet the students' strengths and needs as documented in the current Individual Education Plan (IEP). The expected number of years of use for different types of equipment varies according to the equipment.

#### Planning for Equitable Use of Funds

Boards will develop an internal process that equitably allocates the Specialized Equipment Allocation and any internal board contribution to support student needs in an equitable and timely fashion. Boards must internally allocate sufficient funding (which may include but is not limited to Specialized Equipment Allocation funding) to meet these needs and to ensure that all students with special education needs who require equipment have access to appropriate equipment.

### Insurance Costs

Boards will internally allocate funding for insurance costs not included in service contracts. Insurance costs that are part of service contracts are eligible for Specialized Equipment Allocation funding.

### Seeking Efficiencies

Boards **must seek efficiencies for all equipment purchases** made with Specialized Equipment Allocation funding. This may include:

- Where possible using bulk purchases and board licenses to decrease costs, including the establishment of consortia across boards to decrease unit costs.
- Where appropriate, selecting the most cost-effective equipment type (e.g., personal FM units vs. portable soundfield amplification units) including decisions to purchase the unit or units required to effectively address student needs.

### Building Ontario Business Initiative (BOBI)

As part of its commitment to supporting Ontario businesses the Ontario government created the Building Ontario Businesses Initiative (BOBI). As one of the strategies under BOBI the government passed the [Building Ontario Businesses Initiative Act, 2022](#) (BOBIA). The Act mandates public sector entities to give Ontario businesses preference when conducting procurements for goods and services under a specified threshold amount. The Broader Public Sector Procurement Directive was recently updated to incorporate BOBI measures. School boards are subject to the BOBIA and the BPS Procurement Directive.

Boards must therefore consider the BOBI measures when purchasing any equipment through Specialized Equipment Allocation funding. Board staff are encouraged to work with their finance and/or business, and legal departments to ensure they comply with their obligations under the BOBIA and the BPS Procurement Directive. For reporting requirements, please contact Supply Ontario.

### Procurement

To be eligible for SEA funding, where the procurement value for a single item purchase is \$5,000 and over but less than \$10,000, boards must obtain at least three quotes. Where the procurement value is \$10,000 and over boards must comply with the rules in the BPS Procurement Directive relating to open, competitive procurement processes.

The ministry may require boards to provide this documentation as part of the ministry's monitoring exercise.

## Requirements

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### Demonstration of Need for Equipment

The Specialized Equipment Allocation is for the purchase of equipment that is directly required and essential for attending school, accessing the Ontario curriculum, and/or supporting or augmenting a board determined alternative program and/or course. Boards are accountable for demonstrating this need when making equipment purchases using Specialized Equipment Allocation funds with the following documentation:

#### A. Individual Education Plan (IEP)

An Individual Education Plan is a written plan that describes special education programs, accommodations and services that a school board will provide for a student. IEPs are based on a thorough assessment of a student's strengths, needs and ability to learn and demonstrate learning. Additional information about IEPs can be found on the [ministry's website](#).

For both Formula and Claims-Based component funding, boards are required to demonstrate the intended use of the specialized equipment being purchased for an individual student in that student's current IEP such that it:

- aligns with the student's program.
- reflects a logical thread from assessment data to the student's areas of strength and need, accommodation and/or program section.
- provides, in the program section of the IEP, measurable learning expectations related to the Ontario curriculum for modified subjects/courses, and/or includes alternative skill areas as appropriate.
- demonstrates the student is using the equipment, and, where appropriate, that the student is using the equipment for provincial testing.

#### B. Assessment from a Qualified Professional

Assessments from qualified professionals serve to demonstrate need, but also to ensure safety and proper use of specialized equipment.

#### When are professional assessments required?

|                                |  |
|--------------------------------|--|
| <b>Formula component:</b>      | Boards are encouraged to have internal policies regarding obtaining assessments for the safety and appropriate use of equipment for students when purchasing items with formula component funding. |
| <b>Claims-Based component:</b> | Boards are <b>always required</b> to provide a professional assessment as part of a claim's submission.  |



Professional assessments must include, at minimum:

- A description of the condition the equipment is meant to address; and
- A functional recommendation regarding the specific types of equipment the student requires to address their strengths and needs

Qualified professionals recommending equipment and/or software are encouraged to write the assessment in “functional language” rather than specifying a brand name.

The board shall consider the qualified professional assessment when deciding what specific program, service, equipment and/or software to provide. For example, the board will decide which software version to purchase, whether to purchase a desktop/ laptop/ or other portable device, etc. based on the student’s computer abilities, strengths, needs, and the school/board context. School boards have the discretion to implement the recommendation within an educational context while meeting the needs of the student.

Boards may not always have to obtain new or additional professional assessments for the purposes of the Specialized Equipment Allocation funding if existing professional assessments already document a student’s continued need. This includes, where applicable and relevant, recommendations by a qualified professional for specialized equipment made as part of a student’s Identification, Placement and Review Committee (IPRC).

Boards must develop their own policies and procedures to address issues such as accepting private assessments and will need to build local capacity to have access to appropriate professionals.

#### What is considered a qualified professional?

The appropriately qualified professional will vary depending upon the nature of the student’s need and the purpose and function of the equipment. In some cases, more than one type of professional will need to be consulted to provide a complete picture of the student’s needs and recommended equipment.

Qualified professionals are members of a relevant governing college and as such are recognized to conduct assessments within their scope of practice to determine a student’s needs, and to recommend appropriate equipment supports. This can include the following:

- Psychologist or psychological associate
- Physician
- Audiologist
- Speech-language pathologist
- Augmentative communication therapist
- Optometrist / ophthalmologist
- Occupational therapist
- Physiotherapist
- Orthopédagogue (Quebec registered)
- Other regulated health professionals as appropriate

### Are there additional options for blind, deaf or deaf-blind students?

Recommendations from a Provincial and Demonstration School consultant are acceptable for equipment required to support blind, deaf and deaf-blind students.

Recommendations from Specialist Teachers of the blind, deaf or deaf-blind who work for a board are also acceptable. The decision to recognize an individual as a Specialist Teacher for the purpose of recommending specialized equipment for students who are blind, deaf, or deaf-blind is the responsibility of boards.

Recognition of Specialist Teachers for the purposes of recommending specialized equipment for blind, deaf or deaf-blind students could include the following criteria:

- Specialist Teacher Qualifications recognized by the Ontario College of Teachers
  - Specialist Teacher - [Teaching Students Who are Blind/Low Vision](#)
  - Specialist Teacher - [Teaching Students Who Are Deafblind](#)
  - Specialist Teacher - [Teaching Students Who Are Deaf or Hard of Hearing](#)
- 5 years teaching experience in the area of exceptionality
- Recognition as a Certified Vision Aids Technologist or Recognition as an ADP (Assistive Devices Program - MOH) Authorizer for the Blind
- Evidence of a variety of courses on adaptive technology
- Evidence of experience working with a variety of visually impaired students
- Evidence of experience working with a variety of adaptive technology/equipment
- Evidence of knowledge of the latest adaptive technology
- Evidence of extensive experience conducting functional vision assessments

### **Documentation**

Boards must be accountable for purchases made using Specialized Equipment Allocation Formula and Claims-Based funding. As such, they are required to document all purchases made using Specialized Equipment Allocation funding. This documentation process must clearly correlate eligible expenses to an individual student for whom any purchases were made.

All relevant documentation (invoices, IEPs, professional assessment, recommendations, leasing/service contracts, etc.) related to a student for which Specialized Equipment Allocation funding is used must be retained by boards for all equipment, regardless of the cost.

Where specialized equipment purchased with the Formula component, such as adaptive equipment, is tailored or customized to meet the needs of an individual student, boards must have on file a **qualified professional assessment** outlining this need and, as applicable, its intended use. If equipment is not tailored or customized a professional assessment is not required.

When leasing arrangements for equipment are made, the **entire cost of the lease** should be recorded in the first year (not as a pro-rated cost over the life of the lease). For

example, a three-year lease at \$1,000 per year would be recorded as \$3,000 in the first year of the lease.

To be considered for Claims-Based component funding, boards are required to submit an electronic copy of the completed Claims Amount Form (Appendix 1) through Secure Online Data Transfer (SODT) as outlined below by May 23, 2025. This includes a list of expenditures, by category, and any additional reporting questions.

**Table D: Summary of Required Documentation for Specialized Equipment**

| <b>Documentation</b>                           | <b>Requirements / Description</b>   | <b>Formula component</b> | <b>Claims-Based component</b> |
|--|---|--------------------------|-------------------------------|
| Individual Education Plan (IEP)                | - A copy of the student's current IEP that provides evidence of the intended use of the equipment in the student's program signed by the principal.         | ☑                        | ☑                             |
| Professional Assessment for Required Equipment | - An assessment or assessments from an appropriately qualified professional.  | *                        | ☑                             |
| Proof of Purchase                              | - Evidence of proof of purchase such as a copy of a paid invoice, including for equipment and the cost of maintenance and repairs of specialized equipment. | ☑                        | ☑                             |

\* Boards are encouraged to have internal policies with regard to obtaining assessments for the safety and appropriate use of equipment for students when purchasing items with formula component funding.

**All required documentation maintained by boards may be requested for review by ministry staff.**

The ministry requires that, for monitoring purposes, documents related to student claims for Specialized Equipment Allocation be retained for the current school year and the previous three school years. Retention beyond that minimum period is to be carried out in accordance with the board's record management program.

## **Certification of Expenses**

A Supervisory Officer from the board is required to sign off on the May 23, 2025, Formula Component Form (Appendix 2) certifying that the Specialized Equipment Allocation funding has been used in compliance with these directives – or has been treated as Special Education Fund deferred revenue. An electronic copy, with e-signature and/or attestation email, is to be forwarded to the respective Regional Office.

A Supervisory Officer is also required to sign off on the May 23, 2025, Claims Component Form (Appendix 1) certifying that funds allocated to the board have been spent in accordance with these directives. An electronic copy, with e-signature and/or attestation email, is to be forwarded to the respective Regional Office.

## Long Term Planning

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### Asset Management

Equipment items purchased with Specialized Equipment Allocation funding are considered tangible assets which boards have a responsibility to protect, maintain and manage as a public resource.

The ministry expects boards will ensure that students with special education needs receive equipment necessary to attend school and learn. This includes monitoring and planning for the replacement or upgrade of equipment as needed to accommodate changes in students' needs due to changing technology, and/or to better meet the students' strengths and needs as documented in the current IEP.

Boards are expected to develop internal processes and/or policies for long term planning, including asset management, inventory tracking of used equipment and portability or transferring equipment in the event a student moves.

Boards are expected to **make cost effective choices** about acquiring appropriate equipment and will ensure that students (where appropriate), teachers and board staff who work with the student have received training to make the best use of the equipment.

Board responsibilities include ensuring that:

- equipment is functioning properly, and that the equipment is meeting students' needs
- equipment is replaced as required when students outgrow equipment or when equipment wears out through use
- upgrades and refurbishment are considered as an option before replacement
- equipment is reused by/transferred to other students when no longer required by the student for whom it was purchased
- efforts are made to share equipment among several students when appropriate and possible
- reasonable efforts are made to acquire a fair market value when disposing of used equipment

### Used Equipment

Boards should create policies and procedures on disposing of used equipment that has outlived its effectiveness and/or safe usage. Procedures can allow for disposal, recycling and/or sales at a depreciated price.

In situations where Specialized Equipment Allocation assets are no longer in use by students but are still in good working order, boards should consider provisioning this equipment for use in a "lending library". Lending libraries of commonly used specialized

equipment provide opportunities for students to trial assistive technology and other equipment prior to purchase.

Boards should also have policies covering the loan of Specialized Equipment Allocation funded equipment for home instruction.

Boards will develop policies and procedures that provide board staff with direction on issues such as:

- equipment transfers between schools and between boards
- use of equipment in student's home, in co-op placements and in other program settings
- staff training on the use of Specialized Equipment Allocation funded equipment
- secure storage of equipment
- timely acquisition and use of equipment
- inventory records

When Specialized Equipment Allocation purchases are not being used by the student whose name is associated with the equipment, boards have discretion to assign said purchases to other students receiving special education programs and services who require the same specialized equipment in alignment with these directives.

## Portability / Transferring Equipment

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Where appropriate, students' equipment (e.g., a student's laptop) should be made available in any setting where it may be used to access learning. This could include the immediate school environment, home, or before/after school programming.

When a student for whom equipment purchased with Specialized Equipment Allocation funding moves to a new board, the equipment must move with the student unless, in the opinion of the new board, it is not practical to move the equipment. When deciding about transferring such equipment, both parties should consider factors such as a student's best interests, software compatibility and the efficiency of completing a transfer.

The final decision as to whether it is practical, cost effective and meets the student's needs to transfer such equipment, will be made by the new board. The student's sending board will not be reimbursed by the ministry. The receiving board will be responsible for any shipping or handling costs associated with the timely and effective transfer of equipment.

If a decision is made to transfer equipment between the two parties, it is expected that the sending party will transfer a student's equipment within two weeks of receiving a request for the student's equipment from the receiving party.

The following table provides a summary of the Ministry of Education's expectations of transfer situations where equipment purchased with Specialized Equipment Allocation funding is to move with the student.

**Table E: Expectations for the Transfer of Equipment with a Student**

| To/Receiving                                      | From/Sending                         |                                      |                                      |
|---|--------------------------------------|--------------------------------------|--------------------------------------|
|   | District School Board                | School Authority                     | Section 68 School Authority          |
| District School Board                             | Yes                                  | Yes                                  | Yes                                  |
| School Authority                                  | Yes                                  | Yes                                  | Yes                                  |
| Section 68 School Authority                       | Yes                                  | Yes                                  | Yes                                  |
| Education and Community Partnership Program (ECP) | Yes                                  | Yes                                  | Yes                                  |
| Provincial and Demonstration Schools              | Loaning of equipment may be arranged | Loaning of equipment may be arranged | Loaning of equipment may be arranged |
| Private School                                    | No                                   | No                                   | No                                   |

| <b>To/Receiving</b>   | <b>From/Sending</b>          |                         |                                    |
|---|------------------------------|-------------------------|------------------------------------|
|   | <b>District School Board</b> | <b>School Authority</b> | <b>Section 68 School Authority</b> |
| <b>Post-Secondary Institutions, Employment Settings, Home Schooling</b> | No                           | No                      | No                                 |

Please note that when equipment is loaned to Provincial and Demonstration Schools, the sending board is responsible for the cost, including repairs, as the equipment remains an asset of that board.



## **The Business Cycle**

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The Specialized Equipment Allocation business cycle/application process will continue to run from May 1<sup>st</sup> of one year to April 30<sup>th</sup> of the following year. This time frame was established so that boards could purchase equipment prior to the start of a school year when a student's needs are known. For clarity, any purchases made after May 1<sup>st</sup> each year should be claimed in the following year's business cycle.

It is the ministry's expectation that equipment will be available to students when they enter school. It is also expected that appropriate teachers/staff are oriented and/or trained to support the student for the beginning of the school year. For example, for students attending a provincial school, demonstration school or a pre-school program who will be enrolling in a district school board or school authority for the coming school year, a transition strategy should address whether specialized equipment and associated staff training will be required.

This annual cycle also allows time for the processing of board claims by the ministry in time for inclusion of the final approved Specialized Equipment Allocation in each board's financial statements.

### **Board Submissions**

Boards are required to complete and submit the Claims Amount Form (Appendix 1) for eligible purchases to be utilized by students with special education needs, for any single item (any equipment type technology related or not) costing \$5,000 or over before taxes. Documentation must show the required information for each claim by May 23, 2025. An electronic copy of the form will be available from the ministry's regional offices.

Boards will also be required to complete and submit the Formula component Form (Appendix 2) by May 23, 2025. As part of this form, boards are required to report on aggregate expenses by category for use of SEA Formula funds. An electronic copy of the form will be available from the ministry's regional offices.

The ministry may select a sample of Specialized Equipment Allocation purchases as part of the school year audit and monitoring process to ensure compliance with these directives. Files related to the sampled Specialized Equipment Allocation purchases may be reviewed to ensure the appropriate documentation (as described below) for each purchase has been maintained.

### **Connection to Financial Reporting**

For boards to receive Specialized Equipment Allocation funding as part of their regular payments from the ministry, it is important that board staff provide appropriate information on the expected number of claims and financial allocations within the board's standard financial reports, Education Finance Information System (EFIS), to the ministry.

## Reporting Process

(May 1, 2024 to April 30, 2025)

### June 28, 2024

- Boards will submit their Estimates financial report in EFIS, which will include their projected Formula component and Claims-Based component funding for the 2024-25 school year.

### December 13, 2024

- Boards will submit their Revised Estimates report in EFIS, which will include their revised Formula component projection and their revised Claims-Based component projection for the 2024-25 school year.

### May 23, 2025

- Boards will submit to their Regional Office their final composite list of SEA Claims-Based component purchases made with Specialized Equipment Allocation funding with invoiced amounts for all eligible purchases (Appendix 1) for students enrolled in the 2024-25 school year. A reminder this is for any single item (any equipment type technology related or not) costing \$5,000 or over before taxes.
- Boards will submit to their Regional Office their final Specialized Equipment Allocation Form (Appendix 2) outlining SEA Formula expenditures by category for the 2024-25 school year.
- Boards must submit an electronic copy of the certified Specialized Equipment Allocation forms listed above, with e-signature and/or attestation email, via the **Secure Online Data Transfer (SODT)** Tool to ensure the security and confidentiality of the data.

### August 30, 2025

- The ministry will have reviewed, approved and finalized all Specialized Equipment Allocation claims.
- The ministry will notify boards of their final Specialized Equipment Allocation funding approved amounts.

### Fall/Winter 2025

- Boards' final 2024-25 Specialized Equipment Allocation funding allocation will be loaded, and their Formula amounts will be calculated based on their final average daily enrolment on their Financial Statements reports in EFIS.

**Reminder:** Starting in 2024–25, any unspent Formula component funds (formerly SEA Per Pupil Amount) will be diverted to the larger Special Education Fund (SEF) deferred revenue envelope (formerly the Special Education Grant) and will no longer be reported separately from all other special education expenses. SEA Per Pupil Amount deferred revenue from 2023-24 will be diverted to the larger SEF deferred revenue envelope.

## Secure Online Claims Submissions

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Beginning in the 2024-25 school year, the ministry will require that boards upload their SEA Appendix 1 and SEA Appendix 2 forms via the **Secure Online Data Transfer (SODT)** Tool to ensure the security and confidentiality of the submitted data. These SEA submissions will only be accepted by the ministry through the SODT Tool.

The following supporting documents will be shared with boards via the ministry's regional offices:

- SODT Appendix A: SODT User Guide (this includes directives on how to register for new/existing accounts)
- SODT Appendix B: SODT Security Form: User Account for Secure Online Data Transfer Tool
- SODT Appendix C: Ontario Public Service (OPS) / BPS Secure Registration Guide

Board staff will need to request access to SODT using the following steps:

Step 1: Register for an Ontario Public Service (OPS / Broader Public Sector (BPS) Secure Login Account (see attached SODT Appendix C – Ontario Public Service (OPS) / BPS Secure Registration Guide:

- register for an OPS/BPS Secure Account (<https://edcs.tcu.gov.on.ca/Main/>). Note, this is a one-time registration process.
- set up your password recovery security questions and answers.
- enter your information in the required fields: first name, last name, and your official board email address (e.g., firstname.lastname@schoolboard.org).
- the e-mail address used to create your account is your Secure ID username for logging in.

Step 2: Complete and Submit the SODT Security Form (see attached SODT Appendix B):

- Once your Secure Profile registration is complete, submit the SODT Security Form: See SODT Appendix B (SODT: User Account for Secure Online Data Transfer Tool) or contact the OnSIS Help Desk for assistance.
- **Section 1:** complete Section 1, 'New User Account Only', ensuring the first name, last name and email address you provide on this form is the same as your registered Secure Profile account.
  - review, sign and date this section of the form relating to user's acknowledgement (see Terms and Conditions of Use on reverse page of the form).
- **Section 2:** Section 2 must be completed and signed by the Director of Education or by the board Local User Authority (LUA).
  - be sure to indicate which SODT Portal(s) the user requires access to (in this case, it is Specialized Equipment Allocation);
  - you may manually write it on the form or attach a letter to your request.
- **Section 3:** Section 3 is for **Ministry Use Only**.

- **Scan and send the signed form back to the ministry via e-mail ([onsis\\_sison@ontario.ca](mailto:onsis_sison@ontario.ca)) in PDF format.**
  - Boards are to indicate which school board folder they are requesting access to in their email for the Specialized Equipment Allocation Submissions SODT Portal.
    - E.g., Board/School Authority name - Board # - Specialized Equipment Allocation Submissions
- Illegibility or incomplete information will delay form processing.

**Note:**

- The ministry will not be able to set up your new user account with the required application role assignment if you do not register with OPS/BPS Secure first.
- All main OnSIS contacts at each board should have access to upload files through SODT already. However, board staff who already have access to SODT will need to request access to their boards respective '**Specialized Equipment Allocation Submissions**' folder within SODT. Requests are to be sent to the OnSIS team at [onsis\\_sison@ontario.ca](mailto:onsis_sison@ontario.ca).

Once access has been obtained for the board's respective folder, please utilize the SODT user guide (SODT Appendix A) for steps on how to upload documents onto the SODT Tool.

The due date to submit SEA Appendices 1 and 2 for the 2024-25 school year through the SODT Tool is **May 23, 2025**. Files submitted beyond this date may not be accepted by the ministry.

If boards have any questions about submitting the SEA appendices or access to the SODT Tool, they should contact the OnSIS team by email at [onsis\\_sison@ontario.ca](mailto:onsis_sison@ontario.ca).

Should boards have any questions and/or comments regarding the Specialized Equipment Allocation Claims form, they should contact their Field Services Branch Regional Office, [here](#).

# Appendix 1: Special Equipment Amount (SEA) Claims Form

Note: An electronic version will be available through the Ministry's Regional Offices

| APPEL À LA SUBVENTION (S) POUR L'ÉQUIPEMENT SPÉCIALISÉ (SEAS) - CLAIMS<br>APPEL À L'ALLOCATION POUR L'ÉQUIPEMENT SPÉCIALISÉ (AES) - VOLET A - FONDÉ SUR LES DÉMARCHES   |   |
|---|---|
| Claim for Specialized Equipment (SEA) Allocation (SEAS) - VOLET A - FONDÉ SUR LES DÉMARCHES   |   |
| Demande de subvention (S) pour l'équipement spécialisé (SEAS) - VOLET A - FONDÉ SUR LES DÉMARCHES   |   |
| Request for Specialized Equipment (SEA) Allocation (SEAS) - VOLET A - FONDÉ SUR LES DÉMARCHES   |   |
| 1. Numéro de dossier / File Number: _____<br>2. Numéro de dossier / File Number: _____<br>3. Numéro de dossier / File Number: _____<br>4. Numéro de dossier / File Number: _____<br>5. Numéro de dossier / File Number: _____<br>6. Numéro de dossier / File Number: _____<br>7. Numéro de dossier / File Number: _____<br>8. Numéro de dossier / File Number: _____<br>9. Numéro de dossier / File Number: _____<br>10. Numéro de dossier / File Number: _____<br>11. Numéro de dossier / File Number: _____<br>12. Numéro de dossier / File Number: _____<br>13. Numéro de dossier / File Number: _____<br>14. Numéro de dossier / File Number: _____<br>15. Numéro de dossier / File Number: _____<br>16. Numéro de dossier / File Number: _____<br>17. Numéro de dossier / File Number: _____<br>18. Numéro de dossier / File Number: _____<br>19. Numéro de dossier / File Number: _____<br>20. Numéro de dossier / File Number: _____<br>21. Numéro de dossier / File Number: _____<br>22. Numéro de dossier / File Number: _____<br>23. Numéro de dossier / File Number: _____<br>24. Numéro de dossier / File Number: _____<br>25. Numéro de dossier / File Number: _____<br>26. Numéro de dossier / File Number: _____<br>27. Numéro de dossier / File Number: _____<br>28. Numéro de dossier / File Number: _____<br>29. Numéro de dossier / File Number: _____<br>30. Numéro de dossier / File Number: _____<br>31. Numéro de dossier / File Number: _____<br>32. Numéro de dossier / File Number: _____<br>33. Numéro de dossier / File Number: _____<br>34. Numéro de dossier / File Number: _____<br>35. Numéro de dossier / File Number: _____<br>36. Numéro de dossier / File Number: _____<br>37. Numéro de dossier / File Number: _____<br>38. Numéro de dossier / File Number: _____<br>39. Numéro de dossier / File Number: _____<br>40. Numéro de dossier / File Number: _____<br>41. Numéro de dossier / File Number: _____<br>42. Numéro de dossier / File Number: _____<br>43. Numéro de dossier / File Number: _____<br>44. Numéro de dossier / File Number: _____<br>45. Numéro de dossier / File Number: _____<br>46. Numéro de dossier / File Number: _____<br>47. Numéro de dossier / File Number: _____<br>48. Numéro de dossier / File Number: _____<br>49. Numéro de dossier / File Number: _____<br>50. Numéro de dossier / File Number: _____ | 1. Numéro de dossier / File Number: _____<br>2. Numéro de dossier / File Number: _____<br>3. Numéro de dossier / File Number: _____<br>4. Numéro de dossier / File Number: _____<br>5. Numéro de dossier / File Number: _____<br>6. Numéro de dossier / File Number: _____<br>7. Numéro de dossier / File Number: _____<br>8. Numéro de dossier / File Number: _____<br>9. Numéro de dossier / File Number: _____<br>10. Numéro de dossier / File Number: _____<br>11. Numéro de dossier / File Number: _____<br>12. Numéro de dossier / File Number: _____<br>13. Numéro de dossier / File Number: _____<br>14. Numéro de dossier / File Number: _____<br>15. Numéro de dossier / File Number: _____<br>16. Numéro de dossier / File Number: _____<br>17. Numéro de dossier / File Number: _____<br>18. Numéro de dossier / File Number: _____<br>19. Numéro de dossier / File Number: _____<br>20. Numéro de dossier / File Number: _____<br>21. Numéro de dossier / File Number: _____<br>22. Numéro de dossier / File Number: _____<br>23. Numéro de dossier / File Number: _____<br>24. Numéro de dossier / File Number: _____<br>25. Numéro de dossier / File Number: _____<br>26. Numéro de dossier / File Number: _____<br>27. Numéro de dossier / File Number: _____<br>28. Numéro de dossier / File Number: _____<br>29. Numéro de dossier / File Number: _____<br>30. Numéro de dossier / File Number: _____<br>31. Numéro de dossier / File Number: _____<br>32. Numéro de dossier / File Number: _____<br>33. Numéro de dossier / File Number: _____<br>34. Numéro de dossier / File Number: _____<br>35. Numéro de dossier / File Number: _____<br>36. Numéro de dossier / File Number: _____<br>37. Numéro de dossier / File Number: _____<br>38. Numéro de dossier / File Number: _____<br>39. Numéro de dossier / File Number: _____<br>40. Numéro de dossier / File Number: _____<br>41. Numéro de dossier / File Number: _____<br>42. Numéro de dossier / File Number: _____<br>43. Numéro de dossier / File Number: _____<br>44. Numéro de dossier / File Number: _____<br>45. Numéro de dossier / File Number: _____<br>46. Numéro de dossier / File Number: _____<br>47. Numéro de dossier / File Number: _____<br>48. Numéro de dossier / File Number: _____<br>49. Numéro de dossier / File Number: _____<br>50. Numéro de dossier / File Number: _____ |

# Appendix 2: Special Equipment Amount (SEA) Formula Component Form

Note: An electronic version will be available through the Ministry's Regional Offices

| APPENDIX 2: SPECIALIZED EQUIPMENT ALLOCATION (SEA) FORMULA COMPONENT  |   | 2024-2025                        |                       |                      |                      |                      |                      |                      |                      |
|---|---|----------------------------------|-----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| ANNEXE 2: ALLOCATION POUR L'ÉQUIPEMENT SPÉCIALISÉ (AES) - VOLET FORMULE DE CALCUL DE L'AES  |   |                                  |                       |                      |                      |                      |                      |                      |                      |
| <p><i>Note: An electronic version will be available through the Ministry's Regional Offices</i><br/> <i>À noter: Une copie électronique sera disponible aux bureaux régionaux du ministère.</i></p> |   |                                  |                       |                      |                      |                      |                      |                      |                      |
| School Board Number<br>Numéro du conseil scolaire   | <input type="text"/>  |                                  |                       |                      |                      |                      |                      |                      |                      |
| School Board Name<br>Nom du conseil scolaire  |   |                                  |                       |                      |                      |                      |                      |                      |                      |
| Regional Office<br>Bureau régional  |   |                                  |                       |                      |                      |                      |                      |                      |                      |
| <p><b>LIST OF EXPENDITURES - for the period between May 1st, 2024 and April 30th, 2025</b><br/> <b>LISTE DES DEPENSES - engagées entre le 1e mai 2024 et le 30 avril 2025</b></p>                   |   |                                  |                       |                      |                      |                      |                      |                      |                      |
| Items / articles  | Total Cost / coût total   | No. of items / nombre d'articles | Comments/commentaires |                      |                      |                      |                      |                      |                      |
| Select/selectionnez   |   |                                  |                       |                      |                      |                      |                      |                      |                      |
| Select/selectionnez   |   |                                  |                       |                      |                      |                      |                      |                      |                      |
| Select/selectionnez   |   |                                  |                       |                      |                      |                      |                      |                      |                      |
| Select/selectionnez   |   |                                  |                       |                      |                      |                      |                      |                      |                      |
| Select/selectionnez   |   |                                  |                       |                      |                      |                      |                      |                      |                      |
| Select/selectionnez   |   |                                  |                       |                      |                      |                      |                      |                      |                      |
| Select/selectionnez   |   |                                  |                       |                      |                      |                      |                      |                      |                      |
| Select/selectionnez   |   |                                  |                       |                      |                      |                      |                      |                      |                      |
| Select/selectionnez   |   |                                  |                       |                      |                      |                      |                      |                      |                      |
| Select/selectionnez   |   |                                  |                       |                      |                      |                      |                      |                      |                      |
| Select/selectionnez   |   |                                  |                       |                      |                      |                      |                      |                      |                      |
| Select/selectionnez   |   |                                  |                       |                      |                      |                      |                      |                      |                      |
| Select/selectionnez   |   |                                  |                       |                      |                      |                      |                      |                      |                      |
| Select/selectionnez   |   |                                  |                       |                      |                      |                      |                      |                      |                      |
| Select/selectionnez   |   |                                  |                       |                      |                      |                      |                      |                      |                      |
| Select/selectionnez   |   |                                  |                       |                      |                      |                      |                      |                      |                      |
| Select/selectionnez   |   |                                  |                       |                      |                      |                      |                      |                      |                      |
| Select/selectionnez   |   |                                  |                       |                      |                      |                      |                      |                      |                      |
| Select/selectionnez   |   |                                  |                       |                      |                      |                      |                      |                      |                      |
| Select/selectionnez   |   |                                  |                       |                      |                      |                      |                      |                      |                      |
| <b>Total Expenditures / Dépenses totales</b>  |   | <b>\$0.00</b>                    |                       |                      |                      |                      |                      |                      |                      |
| <b>Certification:</b>   |   |                                  |                       |                      |                      |                      |                      |                      |                      |
| I certify that this report accurately reflects expenditures that were incurred between  |   |                                  |                       |                      |                      |                      |                      |                      |                      |
| <b>May 1st 2024 and April 30th 2025</b> with funds received for the SEA Formula Component* <input type="text"/>   |   |                                  |                       |                      |                      |                      |                      |                      |                      |
| J'atteste que cet état de comptes reflète d'une manière précise des dépenses engagées entre   |   |                                  |                       |                      |                      |                      |                      |                      |                      |
| <b>le 1e mai 2024 et le 30 avril 2025</b> avec des fonds reçus pour la AES - Volet Formule de calcul de l'AES*  |   |                                  |                       |                      |                      |                      |                      |                      |                      |
| *Please note that this report should align with EFIS reporting.<br>Veuillez noter que ce rapport doit être conforme à la soumission SIFE.   |   |                                  |                       |                      |                      |                      |                      |                      |                      |
| <table border="1"> <tr> <td><input type="text"/></td> <td><input type="text"/></td> <td><input type="text"/></td> <td><input type="text"/></td> <td><input type="text"/></td> </tr> </table>        |   |                                  |                       |                      | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| <input type="text"/>  | <input type="text"/>  | <input type="text"/>             | <input type="text"/>  | <input type="text"/> |                      |                      |                      |                      |                      |
| Name of Supervisory Officer<br>Nom de l'agente ou agent de Supervision  | Signature of Supervisory Officer<br>Signature de l'agente ou agent de Supervision | Year<br>Année                    | Month<br>Mois         | Day<br>Jour          |                      |                      |                      |                      |                      |

## Acronyms

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|               |   |
|---------------|---|
| <b>ADE</b>    | <b>Average Daily Enrolment</b>  |
| <b>ADP</b>    | <b>Assistive Devices Program</b>                                      |
| <b>AERO</b>   | <b>Alternative Educational Resources Ontario</b>                      |
| <b>BOBI</b>   | <b>Building Ontario Businesses Initiative</b>                         |
| <b>BOBIA</b>  | <b>Building Ontario Businesses Initiative Act</b>                     |
| <b>EFIS</b>   | <b>Education Finance Information System</b>                           |
| <b>IEP</b>    | <b>Individual Education Plans</b>                                     |
| <b>IPRC</b>   | <b>Identification, Placement and Review Committee</b>                 |
| <b>IT</b>     | <b>Information Technology</b>   |
| <b>MFIPPA</b> | <b>Municipal Freedom of Information and Protection of Privacy Act</b> |
| <b>MOH</b>    | <b>Ministry of Health</b>   |
| <b>OEN</b>    | <b>Ontario Education Number</b>                                       |
| <b>OHIP</b>   | <b>Ontario Health Insurance Plan</b>                                  |
| <b>PPA</b>    | <b>Per Pupil Amount</b>   |
| <b>SEA</b>    | <b>Specialized Equipment Allocation</b>                               |
| <b>SODT</b>   | <b>Secure Online Data Transfer</b>                                    |